

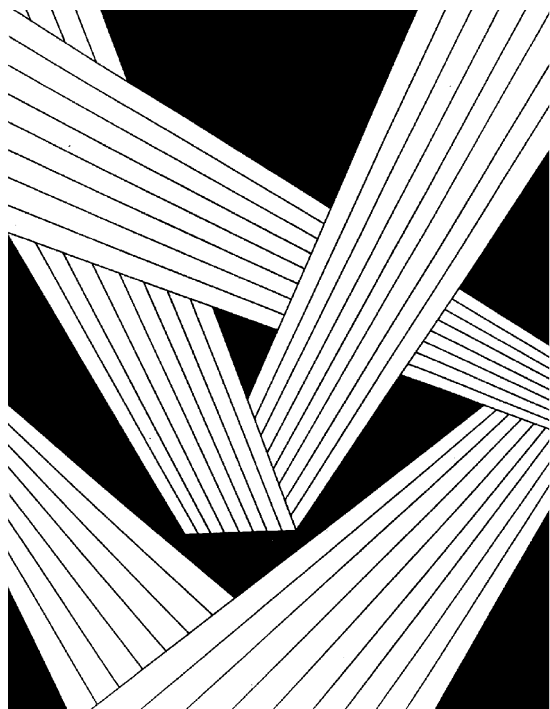
1992

Census of Governments

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Volume 4
GOVERNMENT FINANCES

Number 4
**Finances of Municipal and Township
Governments**



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

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

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U.S. Department of Commerce
Michael Kantor, Secretary

Economics and Statistics Administration
Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS
Martha Farnsworth Riche, Director



ECONOMICS
AND STATISTICS
ADMINISTRATION

**Economics and Statistics
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Director for Programs

Frederick T. Knickerbocker, Associate
Director for Economic Programs

Thomas L. Mesenbourg, Assistant Director
for Economic Programs

**ECONOMIC PLANNING AND COORDINATION
DIVISION**

John P. Govoni, Chief

GOVERNMENTS DIVISION

Gordon W. Green, Chief

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Census of Governments

INTRODUCTION

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

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

This report, No. 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 1992 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 1992 and other census years. Table 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 township data by State.

Tables 18 and 19 display data for individual municipal and Northeast township governments, respectively. There are 1,071 municipal and 186 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 seven States with fewer than 50 municipal governments each—Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, and Rhode Island. Five of these seven States are in New England where a town government often provides urban services provided by municipal governments in other States.

In the United States, nearly 154 million people live in areas with municipal governments, and about 64 million of these municipal residents live in cities of at least 100,000 population. Slightly more than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for only 2.5 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 16,656 organized governments located in the following 20 States in the Northeast and the Midwest:

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

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 16,656 town or township governments in the United States, only 1,087 (6.5 percent) had as many as 10,000 inhabitants in 1990 and 55 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 six States (Massachusetts, New Hampshire, 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, 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 1992: Illinois, in 85 of the 102 county-type areas; Kansas, in 97 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; 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 contact Governments Division, U.S. Bureau of the Census.

Current Dollars

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

Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 1991, and June 30, 1992. Tables 18 and 19 indicate the fiscal period being reported for each municipal and 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 (42 percent) or June (32 percent). September and April were the next most common months in which municipal governments ended their fiscal years. Three-fifths of all townships had a fiscal year corresponding directly with calendar year 1991—i.e., they ended their fiscal year on December 31, 1991. March, February, and June had the next most common fiscal year ending dates for townships.

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

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services 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 government accounting, budgeting, purchasing, personnel, and other general staff services are included in functional categories under the heading governmental administration.

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

Education

The provision of this service at the elementary-secondary level is intermittent among 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 includes all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees (reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditures 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 the 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, 1992 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. 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.

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 analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

Individual Municipal and Northeast Township Governments

The presentation in table 18 and 19 show financial statistics for, respectively, 2,335 individual municipal governments and 594 individual Northeast township governments. Each government displayed in these tables had a 1991 population of 25,000 or more. The tabulations also contain these 1991 populations and the fiscal year ending dates. Within each State, the governments in the stub are arranged alphabetically.

See the discussion in “Sources 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 100,000 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 1992 fiscal year. An “NA” indicates that the Census Bureau staff imputed information using the methods described under “Limitations of Data.”

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Data Users Services Division, U.S. Bureau of the Census, for documentation on File A, 1992 Census of Governments (Finance Phase), which contains detailed information on the approximately 85,000 governments covered by the 1992 Census of Governments.

Relation To Other Census Reports

Finance data shown in this report are taken from the government finance phase of the 1992 Census of Governments for fiscal years ending between July 1, 1991 and June 30, 1992. Counts of governments from the organization and employment phases of the 1992 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 1992. The government employment phase uses October 1992 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 1991-92. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and centralized collection from State sources.

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

A central data collection system existed for municipal governments in 34 States and township governments in 15 States:

MUNICIPALITIES

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

TOWNSHIPS

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

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

Surveys are subject to two types of error, sampling error and nonsampling error. Since the Census of Governments covered all governments in the universe, there is no sampling error to be accounted for. However, the data are subject to nonsampling error, which includes all other sources of survey error such as nonresponse, lost or mishandled questionnaires, incorrect reporting, misclassification of governments, and inaccurate coding of data.

A variety of procedures were applied to keep non-sampling errors to a minimum, including the following:

1. Followup of nonrespondent governments—nonrespondents were mailed second and third requests as necessary; new addresses were obtained for units returned by the U.S. Postal Service as undeliverable; and nonrespondent governments with sufficiently large population were contacted by telephone to obtain data.

2. Review of questionnaires for completeness and accuracy—all questionnaires received were subjected to intensive review of each data item, including clerical and computer checks for internal consistency (agreement of information from one item to another) and external consistency (agreement of the data with other sources or previously reported data). Respondents were contacted to verify or correct questionable data.
3. Review of tabulated data—final data were compared with data from the previous census to verify the reasonableness of each item; significant differences were verified or reconciled where necessary.

Some error in survey results is inevitable despite steps taken to prevent it. For example, some residual nonresponse is beyond practical control, since not all governments will cooperate in a voluntary survey. The following section discusses the impact of nonresponse on the survey results.

Nonresponse

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

For municipalities and townships for which we had no data, we used the following imputation procedure: We searched through past data (the 1987 Census of Governments and the 1988-1991 Annual Surveys of Local Governments) to find the most recent response from the nonresponding government. The prior year response was updated to 1992 using average growth rates established from responding units that were from the same state, type of government, and similar size stratum as the nonresponding government. For governments for which we had no prior year data, we randomly selected a government in the same state, type of government, and size class and multiplied its per capita data by the nonrespondent's population to get data for the nonrespondent. We used imputations only in estimating municipal and township totals, and no imputations were published in this report. In tables 18 and 19, NA's mark the units that did not respond. The response rate for municipalities and townships is 90 percent.

Population Data

The 1990 Bureau of the Census population estimates provided all population data used in this report both as an exhibit and in calculating per capita amounts. The population in this census of governments volume may vary somewhat from published reports in the population series because those documents exclude some data file corrections that were processed after their reports were printed.

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 do not include amounts for 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 the section on "Individual State Descriptions," in Volume 1, No. 1, *Government Organization* (1992 Census of Governments) for a State-by-State explanation of the legal structure of local government. Table 50 in the *Compendium of Government Finances* (Volume 4, No. 5, 1992 Census of Governments) will provide an aggregation of local government finances within the geographic boundaries of individual county areas, a data arrangement that reduces the effect of variable assignments of responsibility for local governments.

A number of municipalities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia, and several other of the most populous cities in the Nation. One of these cities—Washington, DC—is unique in that it has no overlying State government and thus provides certain services commonly provided by States, as well as various county-type services. Appendix B provides a summary of data for these city-county governments with a population of 100,000 or more. These 27 governments in fiscal 1991-92 accounted for about 33 percent of the total revenue and expenditure, and 29 percent of the total indebtedness of all municipalities in the Nation.

Mail Canvass Forms and Data Classification

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

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

	Possible data entries in units with population of--		
	5,000 or more	1,000 to 4,999	Less than 1,000
Revenue:			
Current charges	12	1	(*)
Miscellaneous revenue	5	1	1
Expenditure:			
Capital outlay	2	1	1
Functions	28	18	8
Indebtedness:			
Functions and short-term	9	3	1
Assets:			
Type and fund	15	2	1

*Consolidated with "Miscellaneous revenue."

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

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

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 subsequent volumes of the 1992 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington DC 20402 and U.S. Department of Commerce District Offices. This report will also be available in electronic form. For details, contact the Chief, Governments Division, Bureau of the Census, Washington, DC 20233-6800, or telephone 1-800-642-4901.

MEANING OF ABBREVIATIONS AND SYMBOLS

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

- Represents zero or rounds to zero.
- (NA) Not available.
- (X) Not applicable.
- (Z) Less than 500.

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Table 1. National Summary of Municipal Government Finances: 1991-92, 1986-87, and 1981-82

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

Item	1991-92		1986-87		1981-82		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1986-87 to 1991-92	1981-82 to 1986-87
REVENUE								
Revenue, total -----	225 025	100.0	170 072	100.0	115 492	100.0	32.3	47.3
General revenue -----	175 116	77.8	130 503	76.7	91 264	79.0	34.2	43.0
Intergovernmental revenue -----	49 474	22.0	37 753	22.2	31 621	27.4	31.0	19.4
Federal Government -----	8 103	3.6	8 390	4.9	10 996	9.5	-3.4	-23.7
General revenue sharing -----	—	—	1 169	.7	2 483	2.1	-100.0	-52.9
State government -----	37 380	16.6	26 420	15.5	19 003	16.5	41.5	39.0
Education -----	9 265	4.1	6 687	3.9	4 793	4.2	38.6	39.5
Public welfare -----	7 368	3.3	4 600	2.7	3 255	2.8	60.2	41.3
Health and hospitals -----	1 129	.5	645	.4	505	.4	75.0	27.7
Highways -----	3 448	1.5	2 619	1.5	1 827	1.6	31.7	43.3
General local government support -----	9 796	4.4	7 541	4.4	5 284	4.6	29.9	42.7
Property tax relief -----	—	—	1 276	.8	(NA)	(NA)	-100.0	(NA)
Other and unallocable -----	6 372	2.8	4 327	2.5	3 339	2.9	47.3	29.6
General revenue from own sources -----	125 642	55.8	92 749	54.5	59 643	51.6	35.5	55.5
Taxes -----	76 385	33.9	55 566	32.7	37 077	32.1	37.5	49.9
Property -----	40 440	18.0	27 265	16.0	19 519	16.9	48.3	39.7
General and selective sales -----	20 254	9.0	15 654	9.2	10 174	8.8	29.4	53.9
Income -----	10 219	4.5	8 058	4.7	4 976	4.3	26.8	61.9
Charges and miscellaneous -----	49 257	21.9	37 183	21.9	22 566	19.5	32.5	64.8
Current charges -----	30 128	13.4	19 386	11.4	12 513	10.8	55.4	54.9
Sewerage -----	10 312	4.6	6 113	3.6	3 378	2.9	68.7	81.0
Hospitals -----	4 606	2.0	3 364	2.0	2 678	2.3	36.9	25.6
Interest earnings -----	11 416	5.1	7 458	4.4	5 055	4.4	53.1	47.5
Special assessments -----	1 014	.5	1 209	.7	911	.8	-16.1	32.7
Other and unallocable -----	6 699	3.0	9 130	5.4	4 088	3.5	-26.6	123.3
Utility revenue -----	35 651	15.8	28 812	16.9	20 465	17.7	23.7	40.8
Liquor store revenue -----	284	.1	275	.2	275	.2	3.3	—
Employee retirement revenue -----	13 973	6.2	10 396	6.1	3 419	3.0	34.4	204.1
EXPENDITURE								
Expenditure, total -----	224 289	100.0	164 049	100.0	112 833	100.0	36.7	45.4
By character and object:								
Intergovernmental expenditure -----	5 866	2.6	4 807	2.9	2 123	1.9	22.0	126.4
Direct expenditure -----	218 423	97.4	159 241	97.1	110 710	98.1	37.2	43.8
Current operation -----	156 938	70.0	113 460	69.2	80 859	71.7	38.3	40.3
Capital outlay -----	34 190	15.2	25 832	15.7	18 686	16.6	32.4	38.2
Construction -----	24 460	10.9	19 139	11.7	14 839	13.2	27.8	29.0
Other -----	9 730	4.3	6 694	4.1	3 847	3.4	45.4	74.0
Assistance and subsidies -----	2 789	1.2	2 108	1.3	1 725	1.5	32.3	22.2
Interest on debt -----	16 240	7.2	12 028	7.3	5 748	5.1	35.0	109.3
Insurance benefits and repayments -----	8 266	3.7	5 814	3.5	3 691	3.3	42.2	57.5
Exhibit: Salaries and wages -----	74 507	33.2	55 497	33.8	39 433	34.9	34.3	40.7
By function:								
General expenditure -----	174 610	77.9	124 614	76.0	85 255	75.6	40.1	46.2
Current expenditure -----	147 898	65.9	105 118	64.1	71 186	63.1	40.7	47.7
Capital outlay -----	26 712	11.9	19 495	11.9	14 069	12.5	37.0	38.6
Education services:								
Education -----	19 581	8.7	13 419	8.2	10 053	8.9	45.9	33.5
Current expenditure -----	18 153	8.1	12 847	7.8	9 638	8.5	41.3	33.3
Capital outlay -----	1 429	.6	572	.3	415	.4	149.8	37.8
Libraries -----	2 167	1.0	1 613	1.0	1 010	.9	34.3	59.7
Social services and income maintenance:								
Public welfare -----	9 574	4.3	6 400	3.9	4 509	4.0	49.6	41.9
Cash assistance payments -----	2 789	1.2	2 108	1.3	1 725	1.5	32.3	22.2
Vendor payments -----	866	.4	383	.2	698	.6	126.1	-45.1
For medical care -----	570	.3	337	.2	659	.6	69.1	-48.9
Other vendor payments -----	296	.1	45	—	39	—	557.8	15.4
Welfare institutions -----	44	—	74	—	27	—	-40.5	174.1
Other public welfare -----	5 875	2.6	2 645	1.6	2 058	1.8	122.1	28.5
Hospitals -----	7 581	3.4	5 496	3.4	4 021	3.6	37.9	36.7
Own hospitals -----	6 938	3.1	5 006	3.1	3 672	3.3	38.6	36.3
Current operation -----	6 546	2.9	4 760	2.9	3 501	3.1	37.5	36.0
Capital outlay -----	391	.2	246	.1	171	.2	58.9	43.9
Other hospitals -----	643	.3	490	.3	349	.3	31.2	40.4
Health -----	2 909	1.3	1 921	1.2	1 265	1.1	51.4	51.9
Transportation:								
Highways -----	13 350	6.0	10 126	6.2	6 906	6.1	31.8	46.6
Current expenditure -----	7 906	3.5	6 005	3.7	4 146	3.7	31.7	44.8
Capital outlay -----	5 443	2.4	4 121	2.5	2 760	2.4	32.1	49.3
Air transportation -----	3 590	1.6	2 207	1.3	1 428	1.3	62.7	54.6
Transit subsidies -----	1 050	.5	1 301	.8	(NA)	(NA)	-19.3	(NA)
Other transportation -----	1 128	.5	1 092	.7	696	.6	3.3	56.9
Public safety:								
Police protection -----	20 946	9.3	14 819	9.0	9 922	8.8	41.3	49.4
Fire protection -----	10 622	4.7	7 904	4.8	5 432	4.8	34.4	45.5
Correction -----	2 191	1.0	1 337	.8	717	.6	63.9	86.5
Protective inspection and regulation -----	1 590	.7	1 141	.7	631	.6	39.4	80.8
Environment and housing:								
Natural resources -----	196	.1	90	.1	54	—	117.8	66.7
Parks and recreation -----	8 418	3.8	5 953	3.6	4 042	3.6	41.4	47.3
Housing and community development -----	8 632	3.8	5 603	3.4	4 685	4.2	54.1	19.6
Sewerage -----	12 425	5.5	9 098	5.5	6 361	5.6	36.6	43.0
Solid waste management -----	6 605	2.9	4 458	2.7	3 142	2.8	48.2	41.9

See footnotes at end of table.

2 SUMMARY

GOVERNMENTS—GOVERNMENT FINANCES

Table 1. National Summary of Municipal Government Finances: 1991-92, 1986-87, and 1981-82—Con.

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

Item	1991-92		1986-87		1981-82		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1986-87 to 1991-92	1981-82 to 1986-87
EXPENDITURE—CON.								
General expenditure—Con.								
Governmental administration:								
Financial administration	4 259	1.9	3 340	2.0	2 181	1.9	27.5	53.1
Judicial and legal	2 403	1.1	1 479	.9	(NA)	(NA)	62.5	(NA)
General public buildings	1 941	.9	1 645	1.0	1 132	1.0	18.0	45.3
Current operation	1 291	.6	1 104	.7	860	.8	16.9	28.4
Capital outlay	650	.3	541	.3	272	.2	20.1	98.9
Other governmental administration	3 937	1.8	2 557	1.6	1 846	1.6	54.0	38.5
Interest on general debt	12 699	5.7	9 268	5.6	4 306	3.8	37.0	115.2
Other and unallocable	16 817	7.5	12 350	7.5	9 795	8.7	36.2	26.1
Utility expenditure	41 150	18.3	33 370	20.3	23 637	20.9	23.3	41.2
Liquor store expenditure	264	.1	251	.2	250	.2	5.2	.4
Employee retirement expenditure	8 266	3.7	5 740	3.5	3 592	3.2	44.0	59.8
INDEBTEDNESS AND DEBT TRANSACTIONS								
Debt outstanding at end of fiscal year	245 234	100.0	181 634	100.0	98 421	100.0	35.0	84.5
Long-term	239 700	97.7	177 070	97.5	93 598	95.1	35.4	89.2
Full faith and credit	82 674	33.7	56 570	31.1	38 721	39.3	46.1	46.1
Nonguaranteed	157 026	64.0	120 500	66.3	54 878	55.8	30.3	119.6
Short-term	5 534	2.3	4 564	2.5	4 822	4.9	21.3	-5.4
Long-term debt by purpose:								
Education	6 120	2.5	3 969	2.2	3 136	3.2	54.2	26.6
Hospital	—	—	2 230	1.2	684	.7	-100.0	226.0
Sewerage	—	—	5 019	2.8	3 354	3.4	-100.0	49.6
Utility	54 310	22.1	40 735	22.4	25 637	26.0	33.3	58.9
Other	179 270	73.1	125 117	68.9	60 787	61.8	43.3	105.8
Long-term debt issued	37 849	(X)	35 910	(X)	11 526	(X)	5.4	211.6
Long-term debt retired	23 252	(X)	20 785	(X)	5 471	(X)	11.9	279.9
Change in total debt during year	13 381	(X)	14 122	(X)	6 806	(X)	(X)	(X)
CASH AND SECURITY HOLDINGS								
Total, end of fiscal year	276 816	100.0	178 763	100.0	85 088	100.0	54.9	110.1
By purpose:								
Employee retirement	110 921	40.1	74 592	41.7	37 625	44.2	48.7	98.3
Offsets to debt	71 407	25.8	32 327	18.1	12 303	14.5	120.9	162.8
Bond funds	24 706	8.9	21 201	11.9	7 618	9.0	16.5	178.3
Other	69 782	25.2	50 565	28.3	27 544	32.4	38.0	83.6
By type:								
All funds	276 816	100.0	178 763	100.0	85 088	100.0	54.9	110.1
Cash and deposits	174 816	63.2	51 275	28.7	25 464	29.9	240.9	101.4
Securities	102 000	36.8	127 488	71.3	59 624	70.1	-20.0	113.8
Federal	24 188	8.7	53 493	29.9	19 036	22.4	-54.8	181.0
U.S. Treasury	24 188	8.7	45 874	25.7	15 947	18.7	-47.3	187.7
Federal agency	—	—	7 619	4.3	3 089	3.6	-100.0	146.6
State and local government	—	—	1 685	.9	3 602	4.2	-100.0	-53.2
Other	77 812	28.1	72 310	40.5	36 986	43.5	7.6	95.5
Other than employee retirement	165 894	59.9	104 092	58.2	47 465	55.8	59.4	119.3
Cash and deposits	165 894	59.9	44 894	25.1	23 422	27.5	269.5	91.7
Securities	—	—	59 198	33.1	24 043	28.3	-100.0	146.2
Federal	—	—	27 619	15.5	—	—	-100.0	—
U.S. Treasury	—	—	25 047	14.0	—	—	-100.0	—
Federal agency	—	—	2 572	1.4	—	—	-100.0	—
State and local government	—	—	1 212	.7	—	—	-100.0	—
Other	—	—	—	—	—	—	—	—

¹Includes unemployment compensation amounts for the District of Columbia.

Table 2. Summary of Municipal Government Finances by State: 1991-92

[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 ¹
	Total ¹	General	Utility and liquor store	Employee retirement ¹	Total ¹	General	Utility and liquor store	Employee retirement ¹		
United States¹	225 024 599	175 116 123	35 935 637	13 972 839	224 289 337	174 609 972	41 413 773	8 265 592	245 233 945	276 815 741
Alabama	2 966 771	1 905 242	989 432	72 097	3 252 550	2 181 695	1 037 138	33 717	4 320 513	4 140 328
Alaska	1 606 733	1 410 903	170 994	24 836	1 639 530	1 369 146	263 435	6 949	3 691 937	3 295 354
Arizona	3 025 499	2 549 700	396 816	78 983	3 234 246	2 727 943	473 284	33 019	5 741 827	4 086 776
Arkansas	1 065 930	732 181	316 854	16 895	991 565	691 075	293 171	7 319	1 514 870	1 370 363
California	28 912 625	22 138 977	4 879 184	1 894 464	28 898 450	22 004 729	5 839 784	1 053 937	36 659 715	49 551 998
Colorado	3 342 365	2 598 953	678 928	64 484	3 864 700	3 075 822	756 170	32 708	6 469 024	5 640 537
Connecticut	3 390 902	3 107 015	124 419	159 468	3 506 770	3 307 111	117 909	81 750	1 581 041	1 834 758
Delaware	283 024	168 467	105 819	8 738	315 059	210 487	97 344	7 228	330 854	196 060
District of Columbia ¹	4 753 635	4 419 410	53 587	280 638	5 036 210	4 585 654	78 223	372 333	3 941 839	2 885 416
Florida	8 854 012	5 779 268	2 539 623	535 121	8 699 362	5 587 630	2 895 535	216 197	13 171 702	13 798 333
Georgia	3 174 618	2 091 443	980 547	102 628	3 115 504	2 047 461	991 742	76 301	3 051 906	3 624 950
Hawaii	962 062	870 967	91 095	-	1 100 649	891 715	208 934	-	1 051 090	1 834 758
Idaho	383 966	304 205	79 139	622	390 436	305 068	84 502	866	205 519	178 504
Illinois	9 654 862	7 180 732	1 295 913	1 178 217	8 962 648	7 252 045	1 225 617	484 986	11 266 728	15 740 621
Indiana	3 255 571	2 601 200	559 386	94 985	3 341 702	2 649 407	615 908	76 387	3 255 982	3 219 199
Iowa	2 064 577	1 623 461	437 731	3 385	2 087 059	1 626 729	457 958	2 372	2 486 353	2 222 194
Kansas	1 984 781	1 444 008	498 821	41 952	1 952 322	1 453 140	482 372	16 810	4 407 639	4 202 816
Kentucky	1 760 445	1 213 481	522 235	24 729	1 691 952	1 171 818	508 652	11 482	3 506 177	3 081 274
Louisiana	2 636 809	2 092 441	454 452	89 916	2 585 302	2 067 804	443 617	73 882	3 589 755	3 653 102
Maine	704 808	701 543	3 265	-	581 193	576 420	4 773	-	303 991	200 944
Maryland	2 499 310	2 179 678	133 751	185 881	2 180 809	1 963 792	126 203	90 814	1 736 232	2 532 127
Massachusetts	5 900 672	5 096 350	432 861	371 461	6 002 403	5 208 497	380 284	413 622	2 472 715	3 925 103
Michigan	6 955 112	5 304 830	930 732	719 550	6 824 185	5 218 794	1 186 063	419 308	4 609 630	11 057 087
Minnesota	4 364 675	3 464 675	783 915	115 786	4 815 636	3 864 249	915 497	35 890	8 747 300	10 794 696
Mississippi	1 342 316	975 911	366 405	-	1 320 506	922 438	398 068	-	1 096 166	941 718
Missouri	3 291 845	2 383 819	737 520	170 506	3 259 556	2 444 191	722 733	92 632	3 220 368	4 503 814
Montana	423 062	388 602	34 460	-	430 983	397 596	33 387	-	1 451 590	1 426 553
Nebraska	1 159 540	747 755	372 969	38 816	1 082 975	687 712	376 739	18 524	1 040 447	998 361
Nevada	640 546	596 884	43 662	-	680 918	638 811	42 107	-	530 817	504 584
New Hampshire	583 871	555 536	27 341	994	584 532	558 396	25 709	427	411 092	164 440
New Jersey	5 094 503	4 778 858	310 269	5 376	4 975 389	4 646 354	317 933	11 102	3 075 294	1 918 494
New Mexico	1 169 292	994 215	175 077	-	1 226 066	1 030 875	195 191	-	2 475 642	1 861 877
New York	49 825 309	41 313 437	2 399 801	6 112 071	47 625 066	39 060 540	5 083 916	3 480 610	38 504 080	56 514 437
North Carolina	3 785 391	2 332 255	1 437 573	15 563	3 904 836	2 320 843	1 576 835	7 158	2 583 426	2 579 806
North Dakota	321 475	270 015	43 609	7 851	319 515	269 030	47 397	3 088	507 165	434 268
Ohio	6 622 950	5 493 508	1 041 633	87 809	6 660 988	5 354 784	1 253 048	53 156	5 888 140	5 337 979
Oklahoma	2 268 936	1 814 864	424 509	29 563	2 203 383	1 784 335	406 441	12 607	2 979 788	2 902 871
Oregon	1 747 803	1 337 564	409 560	679	1 816 463	1 338 422	442 402	35 639	1 979 045	1 497 912
Pennsylvania	5 645 677	4 678 449	806 431	160 797	5 905 622	4 706 345	834 771	364 506	5 721 273	4 936 439
Rhode Island	1 017 454	948 354	46 966	22 134	999 009	928 020	37 660	33 329	327 624	260 032
South Carolina	1 072 106	626 132	442 660	3 314	1 145 812	665 962	477 723	2 127	1 079 355	641 272
South Dakota	401 417	294 075	98 660	8 682	417 066	313 132	100 802	3 132	234 217	448 591
Tennessee	7 421 762	3 610 095	3 546 143	265 524	7 263 505	3 565 580	3 572 183	125 742	4 950 425	5 737 394
Texas	12 326 639	8 442 729	3 339 954	543 956	12 652 281	9 028 962	3 365 931	259 368	24 505 049	17 503 002
Utah	890 512	647 622	242 890	-	918 802	685 561	233 241	-	951 299	686 643
Vermont	175 005	91 767	77 440	5 798	175 300	97 153	76 456	1 691	224 947	95 980
Virginia	5 526 212	4 812 774	602 920	110 518	5 654 505	4 962 494	628 910	63 101	5 703 596	4 999 394
Washington	3 526 003	2 540 007	865 715	120 281	3 628 126	2 561 388	990 047	76 691	3 069 452	2 746 161
West Virginia	550 213	478 709	57 514	13 990	566 468	490 543	65 976	9 949	716 854	601 240
Wisconsin	3 312 433	2 656 639	472 582	183 212	3 415 641	2 788 617	564 010	63 014	3 595 131	4 211 358
Wyoming	378 563	326 119	51 875	569	385 822	325 657	60 043	122	297 324	396 445

¹Includes unemployment compensation amounts for the District of Columbia.

Table 3. Revenue of Municipal Governments by Source and State: 1991-92

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

Geographic area	Total revenue	General revenue								
		Total	Intergovernmental revenue							
			Total	From Federal Government		From State government				
				Total ¹	General revenue sharing	Total	Education	Public welfare	Health and hospitals	Highways
United States -----	225 024 599	175 116 123	49 474 445	8 103 273	-	37 379 528	9 265 008	7 368 480	1 129 271	3 448 420
Alabama -----	2 966 771	1 905 242	194 830	42 302	-	98 222	117	469	5 918	30 119
Alaska -----	1 606 733	1 410 903	509 724	26 403	-	469 557	304 984	4 565	21 356	1 871
Arizona -----	3 025 499	2 549 700	808 973	144 854	-	622 202	-	1 220	173	216 096
Arkansas -----	1 065 930	732 181	179 909	21 725	-	95 104	-	185	1	53 092
California -----	28 912 625	22 138 977	3 909 724	833 290	-	2 782 013	50 554	309 910	237 771	463 253
Colorado -----	3 342 365	2 598 953	434 681	62 049	-	309 862	298	167 875	5 307	67 672
Connecticut -----	3 390 902	3 107 015	1 213 522	81 166	-	1 120 974	707 209	125 349	18 229	12 073
Delaware -----	283 024	168 467	19 401	9 153	-	10 002	91	25	33	4 381
District of Columbia -----	4 753 635	4 419 410	1 508 140	1 450 536	-	-	-	-	-	-
Florida -----	8 854 012	5 779 268	1 036 232	289 909	-	582 083	-	-	61	12 421
Georgia -----	3 174 618	2 091 443	432 241	108 420	-	59 505	-	4 044	7 027	5 743
Hawaii -----	962 062	870 967	122 985	61 289	-	61 111	-	-	-	-
Idaho -----	383 966	304 205	74 296	17 904	-	50 458	-	-	20	16 829
Illinois -----	9 654 862	7 180 732	2 014 464	303 408	-	1 682 634	228	32 063	36 459	277 112
Indiana -----	3 255 571	2 601 200	723 058	120 542	-	525 990	-	89 880	11 838	125 510
Iowa -----	2 064 577	1 623 461	324 604	98 428	-	206 949	-	-	2 010	123 494
Kansas -----	1 984 781	1 444 008	272 238	21 704	-	130 667	-	3 322	3 884	62 717
Kentucky -----	1 760 445	1 213 481	164 469	56 914	-	84 105	-	266	1 124	23 686
Louisiana -----	2 636 809	2 092 441	364 125	179 696	-	137 563	17	7 102	4 081	17 781
Maine -----	704 808	701 543	290 086	10 604	-	269 768	203 823	3 490	151	5 143
Maryland -----	2 499 310	2 179 678	996 311	70 191	-	784 717	356 293	-	104 797	190 610
Massachusetts -----	5 900 672	5 096 350	2 002 505	149 305	-	1 847 938	941 307	124 746	1 011	45 034
Michigan -----	6 955 112	5 304 830	1 663 106	259 813	-	1 307 232	-	73 837	36 834	227 974
Minnesota -----	4 364 675	3 464 974	795 306	98 184	-	644 549	-	21	4 643	88 835
Mississippi -----	1 342 316	975 911	294 053	40 682	-	240 973	-	604	72	5 222
Missouri -----	3 291 845	2 383 819	365 696	100 994	-	170 322	-	9 133	16 060	86 717
Montana -----	423 062	388 602	63 317	25 065	-	37 093	-	-	907	9 589
Nebraska -----	1 159 540	747 755	152 027	16 434	-	111 286	294	602	218	57 042
Nevada -----	640 546	596 884	225 536	16 471	-	164 192	-	-	75	12 336
New Hampshire -----	583 871	555 536	80 736	18 289	-	61 118	26 012	-	-	4 282
New Jersey -----	5 094 503	4 778 858	1 914 670	120 033	-	1 758 246	378 885	37 995	18 064	14 532
New Mexico -----	1 169 292	994 215	339 850	44 057	-	279 270	55	357	4 563	16 410
New York -----	49 825 309	41 313 437	16 342 133	1 512 798	-	14 281 363	4 762 581	6 011 385	284 832	165 371
North Carolina -----	3 785 391	2 332 255	762 241	105 871	-	351 113	-	-	46	84 832
North Dakota -----	321 475	270 015	53 511	17 110	-	34 045	1	55	315	14 701
Ohio -----	6 622 950	5 493 508	1 074 598	298 804	-	662 363	19	2 012	19 654	217 001
Oklahoma -----	2 268 936	1 814 864	115 583	52 472	-	60 951	-	-	2 492	13 974
Oregon -----	1 747 803	1 337 564	283 709	46 933	-	160 357	-	-	-	95 598
Pennsylvania -----	5 645 677	4 678 449	1 176 149	218 335	-	811 474	2 465	120 012	209 227	78 625
Rhode Island -----	1 017 454	948 354	326 120	53 034	-	266 008	208 076	28 553	97	614
South Carolina -----	1 072 106	626 132	105 918	33 304	-	56 145	-	204	649	2 959
South Dakota -----	401 417	294 075	34 694	15 249	-	17 223	17	385	1 334	2 294
Tennessee -----	7 421 762	3 610 095	1 582 490	89 013	-	899 245	478 390	43 911	6 283	93 592
Texas -----	12 326 639	8 442 729	622 839	310 481	-	216 622	8 488	19 920	30 150	14 804
Utah -----	890 512	647 622	60 823	18 898	-	34 777	-	-	-	23 140
Vermont -----	175 005	91 767	9 549	2 704	-	4 730	-	-	-	2 386
Virginia -----	5 526 212	4 812 774	1 710 360	273 681	-	1 383 656	834 694	144 923	24 480	135 679
Washington -----	3 526 003	2 540 007	422 883	44 413	-	327 686	110	40	4 476	90 056
West Virginia -----	550 213	478 709	15 435	8 361	-	6 531	-	-	3	1
Wisconsin -----	3 312 433	2 656 639	1 100 467	91 049	-	963 457	-	20	2 546	130 489
Wyoming -----	378 563	326 119	184 128	10 949	-	136 077	-	-	-	4 728

See footnotes at end of table.

Table 3. Revenue of Municipal Governments by Source and State: 1991-92—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			
	General local government support		Other and unallocable				Total	General	Selective	
	Total ¹	Property tax relief		Motor fuels						
United States -----	9 796 446	—	6 371 903	3 991 644	76 385 148	40 439 708	20 253 713	12 042 087	8 211 626	268 449
Alabama -----	29 274	—	32 325	54 306	978 466	141 243	600 250	526 484	73 766	19 478
Alaska -----	86 985	—	49 796	13 764	326 099	240 350	75 864	60 324	15 540	—
Arizona -----	357 604	—	47 109	41 917	860 003	243 206	565 208	454 084	111 124	—
Arkansas -----	31 101	—	10 725	63 080	221 001	51 512	154 333	89 284	65 049	104
California -----	974 109	—	746 416	294 421	10 039 617	4 322 810	4 225 768	2 467 441	1 758 327	—
Colorado -----	17 825	—	50 885	62 770	1 178 432	230 562	865 766	756 195	109 571	—
Connecticut -----	116 084	—	142 030	11 382	1 560 344	1 539 666	1	—	1	—
Delaware -----	689	—	4 783	246	68 861	33 504	1 554	—	1 554	—
District of Columbia -----	—	—	—	57 604	2 406 646	903 319	671 832	442 496	229 336	28 586
Florida -----	486 791	—	82 810	164 240	2 386 601	1 313 269	925 715	57 098	868 617	108 526
Georgia -----	2 135	—	40 556	264 316	817 402	418 192	305 881	31 070	274 811	—
Hawaii -----	33 833	—	27 278	585	482 457	388 537	58 781	—	58 781	44 165
Idaho -----	25 136	—	8 473	5 934	109 509	96 029	6 481	869	5 612	—
Illinois -----	1 085 831	—	250 941	28 422	3 217 306	1 451 068	1 485 056	709 406	775 650	62 563
Indiana -----	253 043	—	45 719	76 526	1 021 542	862 988	20 208	—	20 208	—
Iowa -----	57 440	—	24 005	19 227	586 971	516 113	56 869	36 340	20 529	—
Kansas -----	38 462	—	22 282	119 867	518 312	320 889	182 597	94 351	88 246	—
Kentucky -----	—	—	59 029	23 450	531 663	148 588	—	—	26 218	—
Louisiana -----	32 024	—	76 558	46 866	965 962	306 826	580 424	465 238	115 186	—
Maine -----	45 339	—	11 822	9 714	299 548	295 241	1 215	—	1 215	—
Maryland -----	39 779	—	93 238	141 403	851 373	627 802	52 731	—	52 731	—
Massachusetts -----	610 492	—	125 348	5 262	2 184 850	2 111 103	32 906	—	32 906	—
Michigan -----	728 363	—	240 224	96 061	1 896 721	1 388 515	43 582	—	43 582	—
Minnesota -----	429 306	—	121 744	52 573	892 364	745 545	90 793	15 398	75 395	—
Mississippi -----	221 009	—	14 066	12 398	212 516	175 105	27 068	1 074	25 994	—
Missouri -----	10 656	—	47 756	94 380	1 147 855	225 942	626 488	346 432	280 056	193
Montana -----	3 199	—	23 398	1 159	91 466	81 565	148	—	148	—
Nebraska -----	25 758	—	27 372	24 307	310 822	161 191	128 682	108 379	20 303	—
Nevada -----	151 127	—	654	44 873	163 161	78 660	34 863	28	34 835	3 277
New Hampshire -----	20 586	—	10 238	1 329	388 530	383 031	—	—	—	—
New Jersey -----	915 377	—	393 393	36 391	2 183 190	2 081 361	11 580	—	11 580	—
New Mexico -----	233 785	—	24 100	16 523	271 913	65 701	196 732	160 505	36 227	50
New York -----	869 339	—	2 187 855	547 972	18 871 459	9 342 169	3 636 765	2 400 657	1 236 108	8
North Carolina -----	232 798	—	33 437	305 257	835 502	754 439	23 960	—	23 960	—
North Dakota -----	15 105	—	3 868	2 356	71 702	47 201	20 181	16 028	4 153	—
Ohio -----	337 707	—	85 970	113 431	2 701 035	512 767	29 070	2 404	26 666	593
Oklahoma -----	7 360	—	37 125	2 160	722 107	68 390	637 544	564 664	72 880	906
Oregon -----	35 933	—	28 826	76 419	564 301	396 501	87 850	—	87 850	—
Pennsylvania -----	42 473	—	358 672	146 340	2 426 798	839 672	103 895	38 301	65 594	—
Rhode Island -----	16 855	—	11 813	7 078	537 534	531 288	862	—	862	—
South Carolina -----	47 661	—	4 672	16 469	323 467	203 605	41 135	7 847	33 288	—
South Dakota -----	6 984	—	6 209	2 222	135 336	49 044	81 718	80 810	908	—
Tennessee -----	182 045	—	95 024	594 232	1 070 123	698 849	305 656	162 016	143 640	—
Texas -----	28 011	—	115 249	95 736	4 223 746	2 302 910	1 826 727	1 216 464	610 263	—
Utah -----	—	—	11 637	7 148	314 215	118 182	175 283	128 540	46 743	—
Vermont -----	358	—	1 986	2 115	48 494	44 946	2 477	5	2 472	—
Virginia -----	45 376	—	198 504	53 023	2 241 075	1 431 733	580 817	239 443	341 374	—
Washington -----	7 137	—	225 867	50 784	1 175 169	389 088	594 829	362 396	232 433	—
West Virginia -----	1 624	—	4 903	543	156 486	40 456	22 695	—	22 695	—
Wisconsin -----	745 593	—	84 809	45 961	777 918	710 549	22 067	16	22 051	—
Wyoming -----	110 945	—	20 404	37 102	17 178	8 486	4 588	—	4 588	—

See footnotes at end of table.

Table 3. Revenue of Municipal Governments by Source and State: 1991-92—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 general revenue		
	Sales and gross receipts—Con.				Income	Motor vehicle licenses	Other	Total	Current charges	
	Selective—Con.								Total	Hospitals
	Alcoholic beverages	Tobacco products	Public utilities	Other						
United States -----	187 630	135 555	4 946 416	2 673 576	10 218 679	345 559	5 127 489	49 256 530	30 127 792	4 605 951
Alabama-----	14 752	7 234	8 262	24 040	58 160	5 890	172 923	731 946	418 469	157 241
Alaska-----	1 407	—	5 228	8 905	—	3 637	6 248	575 080	262 841	26 397
Arizona-----	—	—	67 829	43 295	—	—	51 589	880 724	470 892	1 132
Arkansas-----	1 305	—	55 167	8 473	389	2	14 765	331 271	219 715	49 545
California-----	—	—	1 277 847	480 480	—	—	1 491 039	8 189 636	4 505 649	124 204
Colorado-----	60	148	60 764	48 599	169	9 190	72 745	985 840	616 700	150 950
Connecticut-----	—	—	1	—	—	—	20 677	333 149	222 597	29 873
Delaware-----	—	—	1 468	86	26 710	—	7 093	80 205	52 835	—
District of Columbia-----	5 835	17 065	115 297	62 553	715 677	18 494	97 324	504 624	263 671	69 822
Florida-----	—	—	718 192	41 899	—	402	147 215	2 356 435	1 273 965	227
Georgia-----	55 807	—	107 234	111 770	—	—	93 329	841 800	529 908	41 089
Hawaii-----	—	—	14 616	—	—	26 294	8 845	265 525	174 075	—
Idaho-----	—	—	4 471	1 141	91	9	6 899	120 400	88 876	1 774
Illinois-----	12 764	28 745	453 365	218 213	1 358	91 700	188 124	1 948 962	1 084 019	94 498
Indiana-----	—	—	—	20 208	110 537	43	27 766	856 600	583 421	73 291
Iowa-----	—	—	7 762	12 767	—	—	13 989	711 886	441 467	141 201
Kansas-----	—	—	80 459	7 787	1	24	14 801	653 458	279 202	83 379
Kentucky-----	2 148	—	18 490	5 580	252 209	3 547	101 101	517 349	313 896	88 337
Louisiana-----	2 469	96	89 345	23 276	1 717	3 328	73 667	762 354	492 012	141 834
Maine-----	—	—	33	1 182	—	148	2 944	111 909	96 461	19 103
Maryland-----	—	—	27 987	24 744	119 972	—	50 868	331 994	175 569	—
Massachusetts-----	—	—	—	32 906	—	—	40 841	908 995	730 124	292 387
Michigan-----	—	—	43 582	—	406 373	494	57 757	1 745 003	1 125 716	293 782
Minnesota-----	—	—	38 244	37 151	—	82	55 944	1 777 304	821 334	193 367
Mississippi-----	—	—	24 319	1 675	40	223	10 080	469 342	366 626	231 053
Missouri-----	—	14 560	232 861	32 442	217 658	5 953	71 814	870 268	572 921	179 122
Montana-----	—	—	148	—	—	1 867	7 886	233 819	60 533	—
Nebraska-----	19	—	18 008	2 276	—	4 891	16 058	284 906	203 204	68 512
Nevada-----	—	—	25 231	6 327	—	—	49 638	208 187	141 751	30 953
New Hampshire-----	—	—	—	—	—	—	5 499	86 270	68 048	—
New Jersey-----	4	—	486	11 090	551	53	89 645	680 998	370 577	—
New Mexico-----	4	3	22 203	13 967	208	272	9 000	382 452	187 563	—
New York-----	22 418	44 270	309 488	859 924	5 228 277	81 152	583 096	6 099 845	4 181 003	1 175 105
North Carolina-----	1 500	—	2 086	20 374	—	11 534	45 569	734 512	495 056	36 495
North Dakota-----	—	—	2 420	1 733	15	—	4 305	144 802	55 712	—
Ohio-----	60	5	1 540	24 468	2 007 524	14 207	137 467	1 717 875	1 058 262	36 599
Oklahoma-----	—	43	65 887	6 044	—	2 243	13 930	977 174	749 001	374 075
Oregon-----	—	—	68 528	19 322	—	—	79 950	489 554	283 109	21 656
Pennsylvania-----	—	—	—	65 594	1 069 697	20	413 514	1 075 502	755 398	—
Rhode Island-----	—	—	—	862	—	—	5 384	84 700	57 482	—
South Carolina-----	—	—	33 288	—	—	—	78 727	196 747	136 137	—
South Dakota-----	—	—	338	570	21	1 242	3 311	124 045	80 398	14 459
Tennessee-----	63 479	206	25 031	54 924	15	21 837	43 766	957 482	647 114	102 102
Texas-----	338	143	476 375	133 407	972	7	93 130	3 596 144	2 271 118	114 557
Utah-----	—	—	43 053	3 690	—	—	20 750	272 584	182 200	1 876
Vermont-----	—	—	1 496	976	—	—	1 071	33 724	26 003	—
Virginia-----	—	23 037	184 128	134 209	338	36 175	192 012	861 339	545 393	12 377
Washington-----	—	—	191 081	41 352	—	27	191 225	941 955	626 946	—
West Virginia-----	3 261	—	16 532	2 902	—	4	93 331	306 788	251 847	126 371
Wisconsin-----	—	—	1 658	20 393	—	568	44 734	778 254	427 165	7 206
Wyoming-----	—	—	4 588	—	—	—	4 104	124 813	83 811	—

See footnote at end of table.

Table 3. Revenue of Municipal Governments by Source and State: 1991-92—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 ²
	Charges and miscellaneous general revenue—Con.										
	Current charges—Con.			Miscellaneous general revenue							
	Sewerage	Solid waste management	Other	Total	Interest earnings	Special assessments	Sale of property	Other			
United States -----	10 312 300	3 288 560	11 920 981	19 128 738	11 416 037	1 013 753	308 699	6 390 249	35 935 637	13 972 839	
Alabama -----	105 520	72 618	83 090	313 477	238 717	2 071	4 692	67 997	989 432	72 097	
Alaska -----	34 576	19 423	182 445	312 239	278 118	4 988	4 284	24 849	170 994	24 836	
Arizona -----	140 873	105 277	223 610	409 832	271 490	22 380	6 824	109 138	396 816	78 983	
Arkansas -----	81 846	38 296	50 028	111 556	78 712	1 348	266	31 230	316 854	16 895	
California -----	1 329 940	597 760	2 453 745	3 683 987	2 164 723	183 819	86 237	1 249 208	4 879 184	1 894 464	
Colorado -----	167 398	12 423	285 929	369 140	241 043	31 999	2 342	93 756	678 928	64 484	
Connecticut -----	57 099	17 103	118 522	110 552	40 473	2 556	483	67 040	124 419	159 468	
Delaware -----	29 582	1 373	21 880	27 370	15 998	140	563	10 669	105 819	8 738	
District of Columbia ² -----	70 777	6 044	117 028	240 953	67 838	4 802	3 874	164 439	53 587	280 638	
Florida -----	371 535	407 919	494 284	1 082 470	656 404	43 252	9 066	373 748	2 539 623	535 121	
Georgia -----	153 852	119 515	215 452	311 892	196 230	1 503	2 537	111 622	980 547	102 628	
Hawaii -----	78 867	63 090	32 118	91 450	47 451	27 919	2 674	13 406	91 095	—	
Idaho -----	36 936	20 267	29 899	31 524	15 810	1 919	76	13 719	79 139	622	
Illinois -----	364 580	53 990	570 951	864 943	588 855	12 781	6 696	256 611	1 295 913	1 178 217	
Indiana -----	323 178	43 897	143 055	273 179	164 686	6 430	2 457	99 606	559 386	94 985	
Iowa -----	144 630	59 400	96 236	270 419	177 269	13 439	6 370	73 341	437 731	3 385	
Kansas -----	93 149	33 049	69 625	374 256	267 915	53 004	658	52 679	498 821	41 952	
Kentucky -----	93 120	38 431	94 008	203 453	181 052	1 166	2 497	18 738	522 235	24 729	
Louisiana -----	126 827	57 259	166 092	270 342	200 145	3 762	761	65 674	454 452	89 916	
Maine -----	20 323	7 355	49 680	15 448	8 347	257	818	6 026	3 265	—	
Maryland -----	80 353	24 925	70 291	156 425	97 618	1 578	586	56 643	133 751	185 881	
Massachusetts -----	244 042	12 961	180 734	178 871	48 620	1 673	22 111	106 467	432 861	371 461	
Michigan -----	490 367	35 720	305 847	619 287	262 778	23 984	4 109	328 416	930 732	719 550	
Minnesota -----	239 446	66 043	322 478	955 970	634 232	189 573	3 906	128 259	783 915	115 786	
Mississippi -----	81 203	29 471	24 899	102 716	55 501	612	962	45 641	366 405	—	
Missouri -----	134 922	39 792	219 085	297 347	190 651	10 554	3 868	92 274	737 520	170 506	
Montana -----	25 451	10 235	24 847	173 286	136 295	23 021	—	13 970	34 460	—	
Nebraska -----	66 754	13 547	54 391	81 702	48 129	10 466	410	22 697	372 969	38 816	
Nevada -----	55 541	1 564	53 693	66 436	24 709	6 465	2 789	32 473	43 662	—	
New Hampshire -----	29 395	11 186	27 467	18 222	7 166	6	960	10 090	27 341	994	
New Jersey -----	232 616	3 168	134 793	310 421	104 903	1 204	21 642	182 672	310 269	5 376	
New Mexico -----	60 691	50 980	75 892	194 889	159 188	9 499	2 107	24 095	175 077	—	
New York -----	800 791	80 478	2 124 629	1 918 842	823 515	14 798	15 554	1 064 975	2 399 801	6 112 071	
North Carolina -----	242 917	57 249	158 395	239 456	137 170	7 503	2 950	91 833	1 437 573	15 563	
North Dakota -----	16 304	18 063	21 345	89 090	31 640	43 386	342	13 722	43 609	7 851	
Ohio -----	633 689	85 674	302 300	659 613	368 268	53 058	5 297	232 990	1 041 633	87 809	
Oklahoma -----	131 193	108 265	135 468	228 173	163 878	1 429	1 718	61 148	424 509	29 563	
Oregon -----	164 429	5 125	91 899	206 445	114 311	44 738	7 573	39 823	409 560	679	
Pennsylvania -----	416 654	97 039	241 705	320 104	191 232	8 181	6 033	114 658	806 431	160 797	
Rhode Island -----	22 339	186	34 957	27 218	11 952	484	729	14 053	46 966	22 134	
South Carolina -----	66 871	15 127	54 139	60 610	38 820	255	3 415	18 120	442 660	3 314	
South Dakota -----	25 253	9 540	31 146	43 647	28 527	5 008	1 204	8 908	98 660	8 682	
Tennessee -----	292 697	82 692	169 623	310 368	213 562	1 646	6 441	88 719	3 546 143	265 524	
Texas -----	999 468	360 699	796 394	1 325 026	944 764	32 608	8 861	338 793	3 339 954	543 956	
Utah -----	49 986	27 857	102 481	90 384	48 384	3 879	4 939	33 182	242 890	—	
Vermont -----	12 325	3 208	10 470	7 721	3 138	647	2	3 934	77 440	5 798	
Virginia -----	209 972	36 117	286 927	315 946	216 018	1 708	15 131	83 089	602 920	110 518	
Washington -----	308 048	157 982	160 916	315 009	133 223	33 489	18 317	129 980	865 715	120 281	
West Virginia -----	57 554	23 230	44 692	54 941	43 502	2 859	15	8 565	57 514	13 990	
Wisconsin -----	264 769	15 860	139 330	351 089	199 280	58 470	2 131	91 208	472 582	183 212	
Wyoming -----	31 652	30 088	22 071	41 002	33 787	1 437	422	5 356	51 875	569	

¹Includes amounts not shown in detail.

²Includes unemployment compensation amount for the District of Columbia.

Table 4. General Revenue of Municipal Governments From Current Charges by Function and State: 1991-92

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

Geographic area	Total	Education		Hospitals	Highways	Airports	Parking facilities
		School lunch sales (gross)	All other				
United States -----	30 127 792	159 334	251 614	4 605 951	831 979	2 548 133	775 384
Alabama -----	418 469	—	—	157 241	310	12 163	8 454
Alaska -----	262 841	4 413	1 931	26 397	—	4 569	4 048
Arizona -----	470 892	—	—	1 132	1 193	139 269	2 719
Arkansas -----	219 715	—	—	49 545	851	12 774	1 391
California -----	4 505 649	—	2	124 204	7 436	562 022	142 067
Colorado -----	616 700	—	—	150 950	3 676	142 703	7 417
Connecticut -----	222 597	14 745	948	29 873	46	1 914	20 685
Delaware -----	52 835	—	—	—	—	—	3 931
District of Columbia -----	263 671	1 818	11 986	69 822	—	—	14 080
Florida -----	1 273 965	—	—	227	45	54 480	55 418
Georgia -----	529 908	—	—	41 089	—	143 678	3 308
Hawaii -----	174 075	—	—	—	884	—	5 729
Idaho -----	88 876	—	—	1 774	31	5 757	2 712
Illinois -----	1 084 019	—	—	94 498	25 675	329 401	37 211
Indiana -----	583 421	—	—	73 291	128	46 270	6 229
Iowa -----	441 467	—	—	141 201	3 308	16 276	10 858
Kansas -----	279 202	—	—	83 379	1 091	15 273	2 943
Kentucky -----	313 896	—	—	88 337	—	6 195	10 555
Louisiana -----	492 012	—	—	141 834	1 778	51 535	4 379
Maine -----	96 461	2 022	4 784	19 103	—	19 094	2 605
Maryland -----	175 569	4 687	805	—	2 462	496	21 869
Massachusetts -----	730 124	31 749	20 528	292 387	24	2 738	26 163
Michigan -----	1 125 716	—	—	293 782	6 786	3 195	39 867
Minnesota -----	821 334	—	—	193 367	6 536	3 578	25 348
Mississippi -----	366 626	—	—	231 053	—	5 822	417
Missouri -----	572 921	—	—	179 122	709	118 696	11 593
Montana -----	60 533	—	—	—	487	4 672	1 595
Nebraska -----	203 204	—	—	68 512	1 400	656	5 523
Nevada -----	141 751	—	—	30 953	214	214	1 397
New Hampshire -----	68 048	4 276	1 286	—	—	5 200	4 104
New Jersey -----	370 577	7 475	—	—	62	1 870	11 475
New Mexico -----	187 563	—	—	—	1 630	33 036	4 394
New York -----	4 181 003	26 757	151 818	1 175 105	696 235	12 745	104 980
North Carolina -----	495 056	—	—	36 495	—	52 244	10 834
North Dakota -----	55 712	—	—	—	14	6 734	1 259
Ohio -----	1 058 262	—	—	36 599	15 415	74 814	24 598
Oklahoma -----	749 001	—	—	374 075	3 205	46 592	8 859
Oregon -----	283 109	—	—	21 656	26	5 574	14 928
Pennsylvania -----	755 398	—	—	—	2 845	105 529	17 064
Rhode Island -----	57 482	—	2 376	—	—	—	285
South Carolina -----	136 137	—	—	—	—	1 056	11 685
South Dakota -----	80 398	—	—	14 459	41	4 245	1 430
Tennessee -----	647 114	25 530	13 863	102 102	936	1 520	6 058
Texas -----	2 271 118	—	—	114 557	26 229	422 760	14 658
Utah -----	182 200	—	—	1 876	—	49 309	1 256
Vermont -----	26 003	—	—	—	258	3 192	1 879
Virginia -----	545 393	35 862	41 287	12 377	6 157	15 396	14 780
Washington -----	626 946	—	—	—	2 989	503	13 958
West Virginia -----	251 847	—	—	126 371	1 513	227	6 712
Wisconsin -----	427 165	—	—	7 206	9 341	1 891	18 510
Wyoming -----	83 811	—	—	—	13	256	1 167

Table 4. General Revenue of Municipal Governments From Current Charges by Function and State: 1991-92—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
United States -----	514 389	1 869 611	1 253 515	10 312 300	3 288 560	111 743	3 605 279
Alabama -----	510	24 026	931	105 520	72 618	—	36 696
Alaska -----	19 199	5 334	—	34 576	19 423	—	142 951
Arizona -----	—	40 178	7 020	140 873	105 277	—	3 231
Arkansas -----	815	7 182	1 009	81 846	38 296	—	26 006
California -----	403 988	396 378	175 176	1 329 940	597 760	717	765 959
Colorado -----	—	59 362	4 862	167 398	12 423	37	67 872
Connecticut -----	27	23 078	1 049	57 099	17 103	—	56 030
Delaware -----	13 897	396	234	29 582	1 373	—	3 422
District of Columbia -----	—	15 844	19 579	70 777	6 044	814	52 907
Florida -----	32 116	148 365	26 118	371 535	407 919	6 742	171 000
Georgia -----	—	34 607	2 087	153 852	119 515	46	31 726
Hawaii -----	—	13 274	9 555	78 867	63 090	—	2 676
Idaho -----	—	4 846	108	36 936	20 267	—	16 445
Illinois -----	—	39 909	1 450	364 580	53 990	—	137 305
Indiana -----	—	37 033	3 083	323 178	43 897	2 211	48 101
Iowa -----	431	30 474	3 030	144 630	59 400	—	31 859
Kansas -----	848	20 280	1 493	93 149	33 049	—	27 697
Kentucky -----	1 347	15 948	14 840	93 120	38 431	—	45 123
Louisiana -----	898	21 029	22 294	126 827	57 259	8 396	55 783
Maine -----	523	6 985	1 642	20 323	7 355	—	12 025
Maryland -----	572	20 014	1 025	80 353	24 925	6 046	12 315
Massachusetts -----	182	5 474	11 926	244 042	12 961	—	81 950
Michigan -----	—	75 751	22 326	490 367	35 720	1 543	156 379
Minnesota -----	4 213	81 246	10 937	239 446	66 043	34	190 586
Mississippi -----	1 179	3 660	1 916	81 203	29 471	—	11 905
Missouri -----	817	39 875	1 186	134 922	39 792	195	46 014
Montana -----	—	2 906	433	25 451	10 235	—	14 754
Nebraska -----	—	15 462	1 427	66 754	13 547	—	29 892
Nevada -----	31	10 338	—	55 541	1 564	501	41 029
New Hampshire -----	—	2 590	—	29 395	11 186	—	10 011
New Jersey -----	—	16 108	45 222	232 616	3 168	—	52 581
New Mexico -----	—	11 571	3 467	60 691	50 980	—	21 794
New York -----	9 608	69 702	759 609	800 791	80 478	62 018	231 157
North Carolina -----	—	51 968	327	242 917	57 249	244	42 778
North Dakota -----	—	2 293	16	16 304	18 063	—	11 029
Ohio -----	—	80 907	747	633 689	85 674	3 586	102 233
Oklahoma -----	—	27 292	1 552	131 193	108 265	4 336	43 632
Oregon -----	—	21 133	8 431	164 429	5 125	—	41 807
Pennsylvania -----	—	27 875	3 567	416 654	97 039	—	84 825
Rhode Island -----	3 899	5 013	1 129	22 339	186	—	22 255
South Carolina -----	—	6 133	834	66 871	15 127	—	34 431
South Dakota -----	—	6 119	68	25 253	9 540	—	19 243
Tennessee -----	998	55 384	991	292 697	82 692	444	63 899
Texas -----	13 132	117 941	1 644	999 468	360 699	6 860	193 170
Utah -----	—	25 182	839	49 986	27 857	1 771	24 124
Vermont -----	—	614	—	12 325	3 208	—	4 527
Virginia -----	1 835	40 451	54 502	209 972	36 117	—	76 657
Washington -----	—	51 514	454	308 048	157 982	2 993	88 505
West Virginia -----	—	7 248	—	57 554	23 230	—	28 992
Wisconsin -----	3 324	32 249	21 436	264 769	15 860	2 209	50 370
Wyoming -----	—	11 070	1 944	31 652	30 088	—	7 621

Table 5. Percent Distribution of Municipal Government Revenue by Source and State: 1991-92

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

Geographic area	Total revenue	General revenue											Utility, liquor store, and employee retirement revenue ²	
		Intergovernmental revenue					From own sources							
		Total	Total ¹	From Federal Government	From State government	Total	Taxes			Current charges				
							Total ¹	Property	Sales and gross receipts		Income	Total ¹		Hospital
General	Selective													
United States -----	100.0	77.8	22.0	3.6	16.6	55.8	33.9	18.0	5.4	3.6	4.5	13.4	2.0	22.2
Alabama-----	100.0	64.2	6.6	1.4	3.3	57.7	33.0	4.8	17.7	2.5	2.0	14.1	5.3	35.8
Alaska-----	100.0	87.8	31.7	1.6	29.2	56.1	20.3	15.0	3.8	1.0	-	16.4	1.6	12.2
Arizona-----	100.0	84.3	26.7	4.8	20.6	57.5	28.4	8.0	15.0	3.7	-	15.6	-	15.7
Arkansas-----	100.0	68.7	16.9	2.0	8.9	51.8	20.7	4.8	8.4	6.1	-	20.6	4.6	31.3
California-----	100.0	76.6	13.5	2.9	9.6	63.0	34.7	15.0	8.5	6.1	-	15.6	4	23.4
Colorado-----	100.0	77.8	13.0	1.9	9.3	64.8	35.3	6.9	22.6	3.3	-	18.5	4.5	22.2
Connecticut-----	100.0	91.6	35.8	2.4	33.1	55.8	46.0	45.4	-	-	-	6.6	9	8.4
Delaware-----	100.0	59.5	6.9	3.2	3.5	52.7	24.3	11.8	-	5	-	18.7	-	40.5
District of Columbia ² -----	100.0	93.0	31.7	30.5	-	61.2	50.6	19.0	9.3	4.8	15.1	5.5	1.5	7.0
Florida-----	100.0	65.3	11.7	3.3	6.6	53.6	27.0	14.8	6	9.8	-	14.4	-	34.7
Georgia-----	100.0	65.9	13.6	3.4	1.9	52.3	25.7	13.2	1.0	8.7	-	16.7	1.3	34.1
Hawaii-----	100.0	90.5	12.8	6.4	6.4	77.7	50.1	40.4	-	6.1	-	18.1	-	9.5
Idaho-----	100.0	79.2	19.3	4.7	13.1	59.9	28.5	25.0	2	1.5	-	23.1	5	20.8
Illinois-----	100.0	74.4	20.9	3.1	17.4	53.5	33.3	15.0	7.3	8.0	-	11.2	1.0	25.6
Indiana-----	100.0	79.9	22.2	3.7	16.2	57.7	31.4	26.5	-	6	3.4	17.9	2.3	20.1
Iowa-----	100.0	78.6	15.7	4.8	10.0	62.9	28.4	25.0	1.8	1.0	-	21.4	6.8	21.4
Kansas-----	100.0	72.8	13.7	1.1	6.6	59.0	26.1	16.2	4.8	4.4	-	14.1	4.2	27.2
Kentucky-----	100.0	68.9	9.3	3.2	4.8	59.6	30.2	8.4	-	1.5	14.3	17.8	5.0	31.1
Louisiana-----	100.0	79.4	13.8	6.8	5.2	65.5	36.6	11.6	17.6	4.4	.1	18.7	5.4	20.6
Maine-----	100.0	99.5	41.2	1.5	38.3	58.4	42.5	41.9	-	2	-	13.7	2.7	5
Maryland-----	100.0	87.2	39.9	2.8	31.4	47.3	34.1	25.1	-	2.1	4.8	7.0	-	12.8
Massachusetts-----	100.0	86.4	33.9	2.5	31.3	52.4	37.0	35.8	-	6	-	12.4	5.0	13.6
Michigan-----	100.0	76.3	23.9	3.7	18.8	52.4	27.3	20.0	-	6	5.8	16.2	4.2	23.7
Minnesota-----	100.0	79.4	18.2	2.2	14.8	61.2	20.4	17.1	4	1.7	-	18.8	4.4	20.6
Mississippi-----	100.0	72.7	21.9	3.0	18.0	50.8	15.8	13.0	1	1.9	-	27.3	17.2	27.3
Missouri-----	100.0	72.4	11.1	3.1	5.2	61.3	34.9	6.9	10.5	8.5	6.6	17.4	5.4	27.6
Montana-----	100.0	91.9	15.0	5.9	8.8	76.9	21.6	19.3	-	-	-	14.3	-	8.1
Nebraska-----	100.0	64.5	13.1	1.4	9.6	51.4	26.8	13.9	9.3	1.8	-	17.5	5.9	35.5
Nevada-----	100.0	93.2	35.2	2.6	25.6	58.0	25.5	12.3	-	5.4	-	22.1	4.8	6.8
New Hampshire-----	100.0	95.1	13.8	3.1	10.5	81.3	66.5	65.6	-	-	-	11.7	-	4.9
New Jersey-----	100.0	93.8	37.6	2.4	34.5	56.2	42.9	40.9	-	2	-	7.3	-	6.2
New Mexico-----	100.0	85.0	29.1	3.8	23.9	56.0	23.3	5.6	13.7	3.1	-	16.0	-	15.0
New York-----	100.0	82.9	32.8	3.0	28.7	50.1	37.9	18.7	4.8	2.5	10.5	8.4	2.4	17.1
North Carolina-----	100.0	61.6	20.1	2.8	9.3	41.5	22.1	19.9	-	6	-	13.1	1.0	38.4
North Dakota-----	100.0	84.0	16.6	5.3	10.6	67.3	22.3	14.7	5.0	1.3	-	17.3	-	16.0
Ohio-----	100.0	82.9	16.2	4.5	10.0	66.7	40.8	7.7	-	4	30.3	16.0	6	17.1
Oklahoma-----	100.0	80.0	5.1	2.3	2.7	74.9	31.8	3.0	24.9	3.2	-	33.0	16.5	20.0
Oregon-----	100.0	76.5	16.2	2.7	9.2	60.3	32.3	22.7	-	5.0	-	16.2	1.2	23.5
Pennsylvania-----	100.0	82.9	20.8	3.9	14.4	62.0	43.0	14.9	7	1.2	18.9	13.4	-	17.1
Rhode Island-----	100.0	93.2	32.1	5.2	26.1	61.2	52.8	52.2	-	1	-	5.6	-	6.8
South Carolina-----	100.0	58.4	9.9	3.1	5.2	48.5	30.2	19.0	7	3.1	-	12.7	-	41.6
South Dakota-----	100.0	73.3	8.6	3.8	4.3	64.6	33.7	12.2	20.1	2	-	20.0	3.6	26.7
Tennessee-----	100.0	48.6	21.3	1.2	12.1	27.3	14.4	9.4	2.2	1.9	-	8.7	1.4	51.4
Texas-----	100.0	68.5	5.1	2.5	1.8	63.4	34.3	18.7	9.9	5.0	-	18.4	9	31.5
Utah-----	100.0	72.7	6.8	2.1	3.9	65.9	35.3	13.3	14.4	5.2	-	20.5	2	27.3
Vermont-----	100.0	52.4	5.5	1.5	2.7	47.0	27.7	25.7	-	1.4	-	14.9	-	47.6
Virginia-----	100.0	87.1	30.9	5.0	25.0	56.1	40.6	25.9	4.3	6.2	-	9.9	2	12.9
Washington-----	100.0	72.0	12.0	1.3	9.3	60.0	33.3	11.0	10.3	6.6	-	17.8	-	28.0
West Virginia-----	100.0	87.0	2.8	1.5	1.2	84.2	28.4	7.4	-	4.1	-	45.8	23.0	13.0
Wisconsin-----	100.0	80.2	33.2	2.7	29.1	47.0	23.5	21.5	-	7	-	12.9	2	19.8
Wyoming-----	100.0	86.1	48.6	2.9	35.9	37.5	4.5	2.2	-	1.2	-	22.1	-	13.9

¹Includes amounts not shown in detail.

²Includes unemployment compensation amounts for the District of Columbia.

Table 6. Expenditure of Municipal Governments by Function and Character and Object: 1991-92

[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	
Expenditure	224 289 337	5 866 340	218 422 997	156 938 327	34 189 800	24 459 988	9 729 812	27 294 870
General expenditure	174 609 972	5 866 340	168 743 632	126 543 461	26 711 816	19 508 587	7 203 229	15 488 355
Education services:								
Education	19 581 363	793 728	18 787 635	17 359 052	1 428 583	1 131 205	297 378	—
Libraries	2 167 049	15 439	2 151 610	1 857 179	294 431	198 684	95 747	—
Social services and income maintenance:								
Public welfare	9 573 799	1 632 516	7 941 283	5 086 375	65 639	50 527	15 112	2 789 269
Cash and assistance	2 789 269	—	2 789 269	—	—	—	—	2 789 269
Medical vendor payments	569 502	—	569 502	569 502	—	—	—	—
Other public welfare	6 215 028	1 632 516	4 582 512	4 516 873	65 639	50 527	15 112	—
Hospitals	7 581 105	84 526	7 496 579	7 104 650	391 929	219 412	172 517	—
Health	2 908 516	50 090	2 858 426	2 775 563	82 863	40 609	42 254	—
Transportation:								
Highways	13 349 849	31 725	13 318 124	7 874 767	5 443 357	4 219 940	1 223 417	—
Air transportation	3 589 763	2 023	3 587 740	1 416 711	2 171 029	1 848 196	322 833	—
Other transportation	2 177 947	1 524 029	1 328 573	892 886	435 687	290 477	145 210	—
Public safety:								
Police protection	20 945 540	258 750	20 686 790	19 978 655	708 135	214 168	493 967	—
Fire control	10 621 527	45 230	10 576 297	10 053 999	522 298	158 065	364 233	—
Correction	2 191 305	91 313	2 099 992	1 834 644	265 348	246 952	18 396	—
Protective inspection and regulation	1 590 314	124	1 590 190	1 532 804	57 386	3 695	53 691	—
Environment and housing:								
Natural resources	196 390	1 935	194 455	102 365	92 090	86 873	5 217	—
Parks and recreation	8 417 797	47 327	8 370 470	6 313 764	2 056 706	1 463 144	593 562	—
Housing and community development	8 632 160	38 462	8 593 698	5 693 917	2 899 781	2 371 252	528 529	—
Sewerage	12 424 684	692 542	11 732 142	6 744 771	4 987 371	4 180 186	807 185	—
Solid waste management	6 604 570	106 369	6 498 201	5 879 863	618 338	329 028	289 310	—
Governmental administration:								
Financial administration	4 258 547	37 717	4 220 830	4 063 099	157 731	29 863	127 868	—
Judicial and legal	2 403 380	21 406	2 381 974	2 292 775	89 199	64 751	24 448	—
General public buildings	1 941 039	—	1 941 039	1 290 604	650 435	516 618	133 817	—
Other governmental administration	3 937 370	1 165	3 936 205	3 597 020	339 185	50 976	288 209	—
Interest on general debt	12 699 086	—	12 699 086	—	—	—	—	12 699 086
Other and unallocable	16 816 872	1 064 579	15 752 293	12 797 998	2 954 295	1 793 966	1 160 329	—
Utility expenditure	41 149 526	—	41 149 526	30 133 226	7 475 377	4 951 392	2 523 985	3 540 923
Water supply	14 999 372	—	14 999 372	9 023 459	4 084 606	3 104 661	979 945	1 891 307
Electric power	18 351 953	—	18 351 953	14 806 741	2 198 171	1 325 568	872 603	1 347 041
Gas supply	2 171 906	—	2 171 906	1 900 555	199 236	155 146	44 090	72 115
Transit	5 626 295	—	5 626 295	4 402 471	993 364	366 017	627 347	230 460
Liquor store expenditure	264 247	—	264 247	261 640	2 607	9	2 598	—
Employee retirement expenditure	8 265 592	—	8 265 592	—	—	—	—	8 265 592

Table 7. Expenditure of Municipal Governments by Character and Object and State: 1991-92

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

Geographic area	Total	Intergovernmental expenditure			Direct expenditure	
		Total	To State government	To local governments	Total	Current operation
United States -----	224 289 337	5 866 340	3 542 463	2 323 877	218 422 997	156 938 327
Alabama-----	3 252 550	105 101	1 348	103 753	3 147 449	2 177 375
Alaska-----	1 639 530	24	-	24	1 639 506	1 091 296
Arizona-----	3 234 246	21 378	1 509	19 869	3 212 868	1 909 568
Arkansas-----	991 565	2 925	10	2 915	988 640	764 598
California-----	28 898 450	343 945	72 551	271 394	28 554 505	19 828 921
Colorado-----	3 864 700	90 703	56 757	33 946	3 773 997	2 243 970
Connecticut-----	3 506 770	64 176	-	64 176	3 442 594	2 837 855
Delaware-----	315 059	13 035	9 345	3 690	302 024	219 586
District of Columbia-----	5 036 210	162 327	-	162 327	4 873 883	3 632 442
Florida-----	8 699 362	22 230	20 117	2 113	8 677 132	6 047 062
Georgia-----	3 115 504	86 570	14 370	72 200	3 028 934	2 272 995
Hawaii-----	1 100 649	-	-	-	1 100 649	763 121
Idaho-----	390 436	2 211	2	2 209	388 225	298 710
Illinois-----	8 962 648	99 588	24 154	75 434	8 863 060	6 204 046
Indiana-----	3 341 702	14 769	8 279	6 490	3 326 933	2 531 656
Iowa-----	2 087 059	21 346	852	20 494	2 065 713	1 457 333
Kansas-----	1 952 322	4 684	406	4 278	1 947 638	1 342 558
Kentucky-----	1 691 952	2 259	632	1 627	1 689 693	1 262 547
Louisiana-----	2 585 302	14 959	448	14 511	2 570 343	1 847 923
Maine-----	581 193	11 485	-	11 485	569 708	474 953
Maryland-----	2 180 809	6 303	-	6 303	2 174 506	1 613 023
Massachusetts-----	6 002 403	301 062	250 278	50 784	5 701 341	4 695 282
Michigan-----	6 824 165	145 493	13 646	131 847	6 678 672	5 053 374
Minnesota-----	4 815 636	93 067	414	92 653	4 722 569	3 016 693
Mississippi-----	1 320 506	23 508	-	23 508	1 296 998	1 051 584
Missouri-----	3 259 556	75 907	527	75 380	3 183 649	2 297 595
Montana-----	430 983	9 955	1 026	8 929	421 028	204 657
Nebraska-----	1 082 975	3 472	-	3 472	1 079 503	815 080
Nevada-----	680 918	56 636	84	56 552	624 282	443 078
New Hampshire-----	584 532	2 216	-	2 216	582 316	501 477
New Jersey-----	4 975 389	297 236	98 413	198 823	4 678 153	3 999 005
New Mexico-----	1 226 066	2 164	-	2 164	1 223 902	802 925
New York-----	47 625 066	2 960 463	2 907 135	53 328	44 664 603	31 120 590
North Carolina-----	3 904 836	19 332	5 240	14 092	3 885 504	2 939 420
North Dakota-----	319 515	790	109	681	318 725	194 057
Ohio-----	6 660 988	134 540	37 965	96 575	6 526 448	4 803 458
Oklahoma-----	2 203 383	5 788	55	5 733	2 197 595	1 648 982
Oregon-----	1 816 463	34 944	328	34 616	1 781 519	1 278 712
Pennsylvania-----	5 905 622	145 360	3 025	142 335	5 760 262	4 410 579
Rhode Island-----	999 009	4 255	-	4 255	994 754	881 644
South Carolina-----	1 145 812	6 231	-	6 231	1 139 581	831 624
South Dakota-----	417 066	933	12	921	416 133	286 231
Tennessee-----	7 263 505	42 414	347	42 067	7 221 091	5 951 545
Texas-----	12 652 261	168 526	2 063	166 463	12 483 735	7 953 705
Utah-----	918 802	4 836	916	3 920	913 966	640 203
Vermont-----	175 300	807	45	762	174 493	133 071
Virginia-----	5 654 505	69 727	3 844	65 883	5 584 778	4 452 983
Washington-----	3 628 126	86 501	433	86 068	3 541 625	2 493 591
West Virginia-----	566 468	2 461	375	2 086	564 007	446 315
Wisconsin-----	3 415 641	73 794	5 403	68 391	3 341 847	2 474 733
Wyoming-----	385 822	3 904	-	3 904	381 918	294 956

See footnotes at end of table.

Table 7. Expenditure of Municipal Governments by Character and Object and State: 1991-92—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 ¹	Exhibit: Salaries and wages
	Total	Construction	Other capital outlay				
United States	34 189 800	24 459 988	9 729 812	2 789 269	16 240 009	8 265 592	74 506 518
Alabama	639 652	508 914	130 738	126	296 579	33 717	760 473
Alaska	279 959	216 640	63 319	—	261 302	8 949	573 340
Arizona	836 124	430 765	405 359	—	434 157	33 019	1 000 812
Arkansas	117 185	83 320	33 865	—	99 538	7 319	334 538
California	5 224 653	2 502 790	2 721 863	137 687	2 309 307	1 053 937	9 074 353
Colorado	993 541	848 652	144 889	58 255	445 523	32 708	1 059 170
Connecticut	367 358	328 714	38 644	57 262	98 369	81 750	1 513 185
Delaware	50 736	20 523	30 213	—	24 474	7 228	81 019
District of Columbia	496 486	232 211	264 275	129 635	242 987	372 333	1 929 128
Florida	1 544 864	1 190 127	354 737	4 070	864 939	216 197	2 881 465
Georgia	477 686	316 779	160 907	—	201 952	76 301	874 240
Hawaii	275 204	239 554	35 650	—	62 324	—	304 346
Idaho	73 316	54 844	18 472	—	15 333	866	129 421
Illinois	1 478 524	1 216 661	261 863	195	695 309	484 986	3 199 906
Indiana	472 586	306 665	165 921	41 420	204 884	76 387	1 077 117
Iowa	420 302	330 901	89 401	—	185 706	2 372	541 372
Kansas	281 065	159 020	122 045	—	307 205	16 810	546 718
Kentucky	163 585	80 284	83 301	—	252 079	11 482	484 596
Louisiana	379 216	304 660	74 556	393	268 929	73 882	752 858
Maine	71 516	42 799	28 717	—	23 599	—	276 162
Maryland	350 920	279 571	71 349	—	119 749	90 814	965 568
Massachusetts	436 722	271 349	165 373	1 679	154 036	413 622	2 944 172
Michigan	938 735	573 448	365 287	—	267 255	419 308	2 097 153
Minnesota	1 001 380	641 300	360 080	—	668 606	35 890	941 754
Mississippi	173 524	129 058	44 466	—	71 890	—	370 447
Missouri	569 839	482 309	87 530	1	223 582	92 632	1 048 559
Montana	76 036	67 633	8 403	—	140 335	—	92 297
Nebraska	176 591	152 579	24 012	—	69 308	18 524	320 121
Nevada	154 327	124 895	29 432	—	26 877	—	223 506
New Hampshire	52 578	46 175	6 403	3 699	24 135	427	266 416
New Jersey	421 180	335 412	85 768	29 099	217 767	11 102	1 855 906
New Mexico	228 735	163 270	65 465	—	192 242	—	338 255
New York	5 333 640	4 311 439	1 022 201	2 274 629	2 455 134	3 480 610	17 397 725
North Carolina	783 012	557 772	225 240	—	155 914	7 158	1 084 497
North Dakota	85 073	76 995	8 078	—	36 507	3 088	69 876
Ohio	1 263 230	974 805	288 425	1	406 603	53 156	2 183 168
Oklahoma	355 134	236 374	118 760	—	180 872	12 607	839 802
Oregon	347 030	294 658	52 372	—	120 138	35 639	526 181
Pennsylvania	628 736	548 249	80 487	—	356 441	364 506	1 947 413
Rhode Island	40 734	29 754	10 980	19 552	19 495	33 329	449 840
South Carolina	244 847	179 833	65 014	—	60 983	2 127	389 784
South Dakota	112 599	55 836	56 763	—	14 171	3 132	108 268
Tennessee	809 280	467 653	341 627	381	334 143	125 742	1 866 651
Texas	2 588 481	2 095 294	493 187	1 319	1 680 862	259 368	3 617 856
Utah	203 722	129 717	74 005	—	70 041	—	261 619
Vermont	25 848	23 473	2 375	—	13 883	1 691	47 110
Virginia	703 056	527 057	175 999	29 846	335 792	63 101	2 352 976
Washington	766 055	721 909	44 146	—	205 288	76 691	1 166 222
West Virginia	57 093	23 804	33 289	—	50 650	9 949	201 678
Wisconsin	554 202	478 043	76 159	20	249 878	63 014	1 047 589
Wyoming	63 903	45 501	18 402	—	22 937	122	89 890

¹Includes unemployment compensation amounts for the District of Columbia.

Table 8. Expenditure of Municipal Governments by Function and State: 1991-92

[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	Total	Current expenditure	Capital outlay	Education services	
					Education	
					Total	Current expenditure
United States -----	224 289 337	174 609 972	147 898 156	26 711 816	19 581 363	18 152 780
Alabama-----	3 252 550	2 181 695	1 638 971	542 724	85 220	82 771
Alaska-----	1 639 530	1 369 146	1 170 091	199 055	401 608	371 822
Arizona-----	3 234 246	2 727 943	2 012 395	715 548	555	555
Arkansas-----	991 565	691 075	604 670	86 405	66	22
California-----	28 898 450	22 004 729	18 101 253	3 903 476	70 328	70 075
Colorado-----	3 864 700	3 075 822	2 247 953	827 869	2 485	2 389
Connecticut-----	3 506 770	3 307 111	2 949 675	357 436	1 480 565	1 359 898
Delaware-----	315 059	210 487	170 329	40 158	--	--
District of Columbia-----	5 036 210	4 585 654	4 113 412	472 242	742 892	675 801
Florida-----	8 699 362	5 587 630	4 783 631	803 999	--	--
Georgia-----	3 115 504	2 047 461	1 701 062	346 399	40 714	40 714
Hawaii-----	1 100 649	891 715	676 019	215 696	--	--
Idaho-----	390 436	305 068	244 698	60 370	--	--
Illinois-----	8 962 648	7 252 045	5 951 386	1 300 659	35 811	35 811
Indiana-----	3 341 702	2 649 407	2 241 903	407 504	35	35
Iowa-----	2 087 059	1 626 729	1 272 781	353 948	--	--
Kansas-----	1 952 322	1 453 140	1 221 419	231 721	--	--
Kentucky-----	1 691 952	1 171 818	1 057 399	114 419	--	--
Louisiana-----	2 585 302	2 067 804	1 738 225	329 579	10 246	10 246
Maine-----	581 193	576 420	506 329	70 091	254 567	227 044
Maryland-----	2 180 809	1 963 792	1 622 896	340 896	537 372	512 392
Massachusetts-----	6 002 403	5 208 497	4 822 704	385 793	2 069 736	1 966 980
Michigan-----	6 824 165	5 218 794	4 516 515	702 279	6 215	6 215
Minnesota-----	4 815 636	3 864 249	3 011 445	852 804	240	240
Mississippi-----	1 320 506	922 438	802 032	120 406	--	--
Missouri-----	3 259 556	2 444 191	1 978 458	465 733	26 928	26 928
Montana-----	430 983	397 596	328 702	68 894	6 492	6 490
Nebraska-----	1 082 975	687 712	561 403	126 309	294	294
Nevada-----	680 918	638 811	494 714	144 097	--	--
New Hampshire-----	584 532	558 396	506 227	52 169	223 190	217 010
New Jersey-----	4 975 389	4 646 354	4 271 629	374 725	882 651	852 263
New Mexico-----	1 226 066	1 030 875	830 380	200 495	57	57
New York-----	47 625 066	39 060 540	34 767 804	4 292 736	9 091 735	8 331 170
North Carolina-----	3 904 836	2 320 843	1 871 469	449 374	--	--
North Dakota-----	319 515	269 030	188 126	80 904	27	27
Ohio-----	6 660 988	5 354 784	4 386 431	968 353	213	195
Oklahoma-----	2 203 383	1 784 335	1 475 893	308 442	--	--
Oregon-----	1 816 463	1 338 422	1 067 471	270 951	1 173	1 173
Pennsylvania-----	5 905 622	4 706 345	4 162 073	544 272	16 597	16 597
Rhode Island-----	999 009	928 020	887 827	40 193	483 195	461 887
South Carolina-----	1 145 812	665 962	541 351	124 611	--	--
South Dakota-----	417 066	313 132	219 324	93 808	1	1
Tennessee-----	7 263 505	3 565 580	3 034 558	531 022	1 167 768	1 086 211
Texas-----	12 652 261	9 028 962	7 145 403	1 881 559	9 520	9 339
Utah-----	918 802	685 561	528 797	156 764	--	--
Vermont-----	175 300	97 153	74 158	22 995	--	--
Virginia-----	5 654 505	4 962 494	4 364 268	598 226	1 932 429	1 779 696
Washington-----	3 628 126	2 561 388	2 038 881	522 507	438	432
West Virginia-----	566 468	490 543	440 341	50 202	--	--
Wisconsin-----	3 415 641	2 788 617	2 280 404	508 213	--	--
Wyoming-----	385 822	325 657	272 871	52 786	--	--

See footnotes at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1991-92—Con.

[Dollar amounts in thousands. 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 and assistance payments	Medical vendor payments	Other public welfare	Total	Own hospitals
							Total	Total
United States -----	1 428 583	2 167 049	9 573 799	2 789 269	569 502	6 215 028	7 581 105	6 937 702
Alabama -----	2 449	30 416	4 770	126	—	4 644	129 002	127 842
Alaska -----	29 786	12 808	9 167	—	—	9 167	32 495	28 633
Arizona -----	—	61 466	4 370	—	—	4 370	4 356	4 058
Arkansas -----	44	7 818	111	—	—	111	49 409	49 380
California -----	253	365 829	314 499	137 687	—	176 812	338 869	307 933
Colorado -----	96	47 172	136 808	58 255	19	78 534	195 012	195 012
Connecticut -----	120 667	27 014	195 940	57 262	34 450	104 228	24 094	24 094
Delaware -----	—	640	612	—	—	612	—	—
District of Columbia -----	67 091	21 846	872 042	129 635	514 987	227 420	367 468	357 317
Florida -----	—	46 539	26 909	4 070	—	22 839	17 892	120
Georgia -----	—	10 952	20 132	—	—	20 132	41 340	41 222
Hawaii -----	—	473	—	—	—	—	—	—
Idaho -----	—	9 681	29	—	—	29	1 806	1 806
Illinois -----	—	213 449	131 515	195	33	131 287	85 641	85 641
Indiana -----	—	5	76 932	41 420	—	35 512	171 074	168 440
Iowa -----	—	52 338	10 441	—	—	10 441	134 866	134 864
Kansas -----	—	19 539	7 977	—	—	7 977	80 718	80 668
Kentucky -----	—	17 057	18 196	—	—	18 196	91 320	88 337
Louisiana -----	—	17 021	11 226	393	—	10 833	123 627	123 627
Maine -----	27 523	6 085	13 964	—	101	13 863	18 133	18 133
Maryland -----	24 980	14 806	1 964	—	—	1 964	—	—
Massachusetts -----	102 756	64 704	77 132	1 679	—	75 453	422 105	421 727
Michigan -----	—	86 405	6 061	—	—	6 061	331 448	331 423
Minnesota -----	—	55 193	54 107	—	—	54 107	228 554	228 554
Mississippi -----	—	4 874	1 369	—	22	1 347	198 857	198 857
Missouri -----	—	8 628	21 325	1	1 625	19 699	203 638	158 782
Montana -----	2	4 877	1 586	—	—	1 586	—	—
Nebraska -----	—	19 896	16 035	—	—	16 035	63 678	63 678
Nevada -----	—	1 469	1 370	—	—	1 370	31 829	31 808
New Hampshire -----	6 180	7 230	8 973	3 699	—	5 274	—	—
New Jersey -----	30 388	87 582	89 822	29 099	12 675	48 048	3 083	19
New Mexico -----	—	18 853	9 980	—	—	9 980	—	—
New York -----	760 565	286 154	6 869 088	2 274 629	—	4 594 459	3 224 871	2 761 568
North Carolina -----	—	18 011	1 643	—	10	1 633	36 495	36 495
North Dakota -----	—	5 268	744	—	—	744	—	—
Ohio -----	18	3 751	3 576	1	195	3 380	46 622	46 284
Oklahoma -----	—	8 721	4 460	—	—	4 460	372 732	370 995
Oregon -----	—	29 258	—	—	—	—	22 671	22 664
Pennsylvania -----	—	54 872	212 796	—	—	212 796	48 567	27
Rhode Island -----	21 308	8 597	26 153	19 552	—	6 601	—	—
South Carolina -----	—	689	427	—	—	427	6	6
South Dakota -----	—	8 323	5 131	—	—	5 131	19 810	18 773
Tennessee -----	81 557	28 491	44 563	381	594	43 588	152 135	142 894
Texas -----	181	142 814	24 140	1 319	892	21 929	114 806	114 645
Utah -----	—	13 902	—	—	—	—	1 817	1 817
Vermont -----	—	1 450	1	—	—	1	—	—
Virginia -----	152 733	49 669	219 129	29 846	3 899	185 384	15 142	14 442
Washington -----	6	62 646	4 157	—	—	4 157	17	17
West Virginia -----	—	3 642	591	—	—	591	127 816	127 816
Wisconsin -----	—	98 079	9 842	20	—	9 822	7 284	7 284
Wyoming -----	—	47	1 994	—	—	1 994	—	—

See footnotes at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1991-92—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						
United States -----	6 546 479	391 223	643 403	2 908 516	13 349 849	7 906 492	5 443 357	5 767 710
Alabama-----	121 672	6 170	1 160	18 622	196 356	126 228	70 128	55 263
Alaska-----	27 123	1 510	3 862	37 432	79 334	48 088	31 246	58 003
Arizona-----	3 941	117	298	3 787	339 795	132 256	207 539	138 297
Arkansas-----	48 686	694	29	8 892	91 563	65 922	25 641	26 689
California-----	302 200	5 733	30 936	426 740	1 997 522	1 166 769	830 753	988 116
Colorado-----	177 728	17 284	—	52 773	303 757	158 089	145 668	492 533
Connecticut-----	23 847	247	—	41 429	89 858	68 108	21 750	31 458
Delaware-----	—	—	—	113	9 800	8 779	1 021	29 937
District of Columbia-----	346 040	11 277	10 151	167 682	121 644	12 842	108 802	163 470
Florida-----	120	—	17 772	58 687	452 901	274 185	178 716	212 961
Georgia-----	41 222	—	118	11 330	145 701	113 054	32 647	140 772
Hawaii-----	—	—	—	8 817	43 925	31 031	12 894	2 044
Idaho-----	1 806	—	—	2 906	32 561	22 014	10 547	12 893
Illinois-----	83 409	2 232	—	121 013	1 056 252	601 125	455 127	474 546
Indiana-----	154 758	13 682	2 634	46 722	214 465	175 925	38 540	78 262
Iowa-----	129 511	5 353	2	20 579	274 602	147 302	127 300	54 639
Kansas-----	75 303	5 365	50	24 330	212 870	122 777	90 093	22 688
Kentucky-----	88 337	—	2 983	22 363	84 692	73 121	11 571	12 619
Louisiana-----	116 648	6 979	—	24 290	180 538	119 756	60 782	74 782
Maine-----	17 060	1 073	—	2 356	36 479	28 084	8 395	21 146
Maryland-----	—	—	—	58 212	197 534	87 962	109 572	17 759
Massachusetts-----	375 916	45 811	378	24 319	161 310	132 086	29 224	113 517
Michigan-----	323 565	7 858	25	101 335	535 913	430 228	105 685	50 417
Minnesota-----	202 666	25 888	—	41 366	555 322	239 995	315 327	100 665
Mississippi-----	191 412	7 445	—	3 261	101 168	69 218	31 950	19 976
Missouri-----	157 452	1 330	44 856	45 807	285 184	167 921	117 263	212 287
Montana-----	—	—	—	5 878	34 284	25 365	8 919	20 351
Nebraska-----	60 771	2 907	—	8 274	105 845	61 018	44 827	3 336
Nevada-----	29 346	2 462	21	4 704	94 296	39 996	54 300	3 531
New Hampshire-----	—	—	—	6 879	37 776	31 503	6 273	10 281
New Jersey-----	19	—	3 064	64 546	217 517	158 370	59 147	10 958
New Mexico-----	—	—	—	11 368	107 527	57 460	50 067	39 512
New York-----	2 587 553	174 015	463 303	488 944	1 116 257	596 179	520 078	579 905
North Carolina-----	36 495	—	—	8 121	281 624	167 491	114 133	71 350
North Dakota-----	—	—	—	4 061	26 084	20 425	5 659	15 064
Ohio-----	37 924	8 360	338	113 064	606 313	350 210	256 103	136 588
Oklahoma-----	359 445	11 550	1 737	28 672	131 137	70 950	60 187	91 313
Oregon-----	20 099	2 565	7	10 305	159 705	116 716	42 989	22 911
Pennsylvania-----	27	—	48 540	301 406	345 756	227 758	117 998	179 483
Rhode Island-----	—	—	—	563	22 319	20 208	2 111	1 088
South Carolina-----	6	—	—	1 960	42 051	36 976	5 075	10 475
South Dakota-----	17 094	1 679	1 037	4 335	42 037	27 614	14 423	15 406
Tennessee-----	138 445	4 449	9 241	37 460	200 503	126 555	73 948	5 202
Texas-----	110 952	3 693	161	227 365	861 659	455 286	406 373	770 220
Utah-----	1 817	—	—	2 399	89 126	55 897	33 229	59 535
Vermont-----	—	—	—	428	15 188	9 519	5 669	4 709
Virginia-----	12 291	2 151	700	103 982	259 184	184 690	74 494	63 462
Washington-----	17	—	—	29 787	219 332	137 778	81 554	7 973
West Virginia-----	116 472	11 344	—	3 057	34 665	31 169	3 496	8 933
Wisconsin-----	7 284	—	—	61 136	455 490	246 133	209 357	26 926
Wyoming-----	—	—	—	4 659	43 128	28 361	14 767	3 459

See footnotes at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1991-92—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
United States -----	20 945 540	10 621 527	2 191 305	1 590 314	12 424 684	6 604 570	196 390	8 417 797	8 632 160
Alabama-----	252 245	162 010	9 663	15 889	252 799	110 616	—	157 845	37 521
Alaska-----	72 035	37 641	823	3 778	63 863	23 724	245	35 442	3 597
Arizona-----	414 764	194 807	8 915	25 516	235 743	106 049	2 729	186 885	120 483
Arkansas-----	99 045	64 214	2 658	3 850	78 568	46 113	—	33 622	9 450
California-----	3 717 955	1 676 394	62 817	576 414	1 499 756	792 210	9 719	1 649 592	2 289 442
Colorado-----	334 231	145 407	33 345	18 785	160 541	31 744	4 982	260 188	46 863
Connecticut-----	204 268	156 359	—	10 324	136 662	81 272	—	60 900	77 461
Delaware-----	37 592	10 725	—	2 490	44 343	12 049	—	10 039	6 596
District of Columbia-----	272 749	96 841	318 316	47 010	123 000	45 802	—	59 896	218 913
Florida-----	1 044 746	494 598	41 370	88 800	398 738	459 636	25 875	634 669	198 410
Georgia-----	332 121	168 588	29 683	14 581	184 570	135 277	1 727	127 915	50 986
Hawaii-----	114 062	43 659	—	5 387	105 442	91 248	4 530	80 335	101 892
Idaho-----	49 532	35 988	47	3 799	48 139	20 989	—	23 061	6 169
Illinois-----	1 382 600	570 060	6 787	59 743	397 024	283 059	—	172 611	181 865
Indiana-----	288 540	195 599	27 667	6 583	432 228	90 878	8 745	141 859	75 086
Iowa-----	165 465	98 402	659	7 879	202 150	73 105	—	131 908	63 444
Kansas-----	181 305	98 229	693	7 705	102 484	36 557	907	82 999	20 773
Kentucky-----	149 412	99 538	5 601	5 739	72 202	63 235	45	47 453	79 410
Louisiana-----	249 049	138 033	67 129	17 118	222 974	98 143	14 660	93 982	154 648
Maine-----	29 187	29 174	54	1 759	32 292	15 088	—	15 638	7 149
Maryland-----	222 176	99 880	4 919	9 964	156 006	75 902	484	90 901	75 694
Massachusetts-----	374 367	311 462	42 216	25 339	198 531	115 881	2 698	61 534	106 500
Michigan-----	841 202	349 379	10 558	53 294	582 403	243 506	3 885	273 281	114 735
Minnesota-----	365 855	187 533	2 697	31 752	299 236	116 162	—	315 094	285 008
Mississippi-----	118 917	80 319	2 268	3 503	89 732	41 357	—	30 716	10 069
Missouri-----	384 003	171 102	22 406	20 948	183 190	65 164	8 285	164 403	48 730
Montana-----	31 859	21 820	736	1 001	44 917	12 491	530	15 545	7 078
Nebraska-----	82 186	49 700	2 063	4 490	68 401	23 180	—	53 359	19 205
Nevada-----	117 465	63 316	37 021	10 840	55 133	1 482	3 269	46 089	9 632
New Hampshire-----	42 163	34 847	—	2 282	26 425	15 484	240	12 056	4 126
New Jersey-----	730 324	302 884	198	28 054	349 714	311 350	—	99 145	161 645
New Mexico-----	137 068	66 802	20 680	7 778	98 898	51 042	—	84 101	27 924
New York-----	2 380 863	1 045 217	1 054 402	144 553	1 174 627	936 358	9 103	557 698	2 773 608
North Carolina-----	372 264	205 188	—	20 062	184 537	170 181	9 526	271 676	79 882
North Dakota-----	27 883	13 921	392	945	27 682	19 690	—	29 724	1 741
Ohio-----	927 918	585 238	40 715	44 707	750 027	238 393	1 151	310 529	219 298
Oklahoma-----	216 369	149 502	2 050	7 625	167 352	90 159	—	90 815	19 160
Oregon-----	210 201	126 301	1 332	23 226	243 616	15 482	2	86 023	41 710
Pennsylvania-----	668 127	271 582	140 345	26 854	368 389	267 532	—	165 958	153 938
Rhode Island-----	75 981	81 570	—	7 028	28 755	18 482	—	25 345	19 549
South Carolina-----	130 200	70 149	1 200	6 563	68 682	54 834	943	70 832	13 599
South Dakota-----	33 042	18 456	578	679	27 418	10 595	—	26 113	4 467
Tennessee-----	316 201	220 751	30 804	12 129	310 667	123 430	3 687	182 989	38 290
Texas-----	1 399 838	763 762	20 433	69 661	1 085 755	407 285	23 638	605 736	138 726
Utah-----	99 695	54 258	—	291	47 009	27 232	84	65 598	38 801
Vermont-----	12 984	7 662	—	337	24 427	2 775	—	5 103	2 929
Virginia-----	334 010	195 702	101 484	32 701	202 913	128 586	298	170 314	269 393
Washington-----	348 738	225 171	24 807	32 071	360 558	211 672	9 469	298 174	77 059
West Virginia-----	50 495	33 067	294	1 674	66 683	26 886	737	20 343	10 987
Wisconsin-----	447 616	272 902	141	33 223	314 965	146 122	44 197	148 752	96 123
Wyoming-----	54 627	25 818	10 339	3 591	24 518	19 081	—	33 012	12 396

Table 8. Expenditure of Municipal Governments by Function and State: 1991-92—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.									
	Governmental administration						Interest on general debt	Other and unallocable	Utility and liquor store expenditure	Employee retirement expenditure ¹
	Financial administration	Judicial and legal	General public buildings			Other governmental administration				
			Total	Current operation	Capital outlay					
United States -----	4 258 547	2 403 380	1 941 039	1 290 604	650 435	3 937 370	12 699 086	16 816 872	41 413 773	8 265 592
Alabama-----	81 243	22 183	17 951	14 025	3 926	41 144	251 580	249 357	1 037 138	33 717
Alaska-----	25 559	3 084	2 624	2 477	147	26 578	233 036	206 270	263 435	6 949
Arizona-----	74 282	61 434	37 078	22 560	14 518	148 739	364 053	193 840	473 284	33 019
Arkansas-----	25 570	9 671	4 469	4 050	419	19 833	64 934	44 530	293 171	7 319
California-----	732 451	293 026	139 638	100 939	38 699	821 155	1 980 661	1 261 596	5 839 784	1 053 937
Colorado-----	100 490	48 442	31 281	25 096	6 185	73 983	343 509	211 491	756 170	32 708
Connecticut-----	40 454	12 707	32 150	20 640	11 510	38 231	92 700	473 265	117 909	81 750
Delaware-----	10 667	1 328	1 748	1 740	8	5 900	19 406	6 502	97 344	7 228
District of Columbia-----	55 601	127 975	48 298	42 867	5 431	36 471	236 241	441 497	78 223	372 333
Florida-----	231 786	54 860	10 532	10 365	167	152 812	472 516	462 393	2 895 535	216 197
Georgia-----	46 513	31 925	38 167	16 918	21 249	134 208	135 295	204 964	991 742	76 301
Hawaii-----	39 970	21 673	39 002	12 348	26 654	18 623	61 610	109 123	208 934	—
Idaho-----	15 703	3 132	6 811	3 266	3 545	7 581	5 745	18 496	84 502	866
Illinois-----	194 535	54 373	99 979	67 784	32 195	292 307	608 849	830 026	1 225 617	484 986
Indiana-----	90 129	39 319	20 837	19 150	1 687	72 931	182 497	389 014	615 908	76 387
Iowa-----	31 679	7 923	21 745	12 292	9 453	23 645	142 562	108 698	457 958	2 372
Kansas-----	51 421	11 832	11 776	8 611	3 165	38 694	285 724	153 919	482 372	16 810
Kentucky-----	30 508	6 554	21 827	9 793	12 034	46 811	203 408	93 828	508 652	11 482
Louisiana-----	84 113	64 969	37 573	33 537	4 036	43 533	231 138	109 012	443 616	73 882
Maine-----	9 408	1 456	5 360	3 940	1 420	10 293	22 905	43 927	4 773	—
Maryland-----	52 790	30 698	28 880	19 594	9 286	30 508	111 696	145 647	126 203	90 814
Massachusetts-----	73 667	25 076	42 088	25 103	16 985	46 544	137 552	712 219	380 284	413 622
Michigan-----	153 532	113 755	84 119	53 167	30 952	140 252	210 534	926 565	1 186 063	419 308
Minnesota-----	94 216	23 220	29 587	22 043	7 544	83 080	648 027	347 335	915 497	35 890
Mississippi-----	37 443	6 508	7 841	6 557	1 284	23 425	52 230	88 605	398 068	—
Missouri-----	83 291	35 719	26 815	21 533	5 282	92 070	165 406	168 862	722 733	92 632
Montana-----	8 393	6 847	2 479	2 384	95	5 320	135 870	29 242	33 387	—
Nebraska-----	39 671	3 371	4 830	4 484	346	9 897	33 799	76 202	376 739	18 524
Nevada-----	18 558	21 814	19 670	15 948	3 722	24 639	23 954	48 730	42 107	—
New Hampshire-----	7 608	1 833	5 862	5 704	158	9 946	19 910	81 285	25 709	427
New Jersey-----	137 182	60 163	72 361	49 915	22 446	73 740	189 209	774 226	317 933	11 102
New Mexico-----	42 776	8 437	15 354	14 058	1 296	28 223	151 909	102 586	195 191	—
New York-----	347 176	485 006	240 944	90 620	150 324	229 191	1 908 041	4 116 799	5 083 916	3 480 610
North Carolina-----	59 528	7 111	35 871	22 938	12 933	125 952	109 754	252 067	1 576 835	7 158
North Dakota-----	10 656	1 789	4 487	2 553	1 934	2 457	31 043	45 372	47 397	3 088
Ohio-----	190 503	149 385	116 232	80 738	35 494	117 407	293 094	460 060	1 253 048	53 156
Oklahoma-----	42 502	17 839	24 251	20 228	4 023	50 490	146 676	122 510	406 441	12 607
Oregon-----	46 916	15 258	24 181	19 752	4 429	56 613	74 482	127 056	442 402	35 639
Pennsylvania-----	109 530	178 328	157 303	144 119	13 184	120 534	238 767	679 681	834 771	364 506
Rhode Island-----	14 514	5 205	8 462	8 023	439	12 780	16 423	72 011	37 660	33 329
South Carolina-----	18 189	9 846	7 917	7 106	811	52 957	18 951	85 492	477 723	2 127
South Dakota-----	15 699	568	1 324	1 173	151	3 229	10 559	65 362	100 802	3 132
Tennessee-----	61 991	37 068	25 325	16 682	8 643	40 937	219 514	305 675	3 572 183	125 742
Texas-----	286 386	111 510	117 333	81 960	35 373	185 572	1 079 911	580 892	3 365 931	259 368
Utah-----	20 953	8 701	12 195	7 594	4 601	37 475	50 656	55 834	233 241	—
Vermont-----	3 361	757	756	739	17	2 823	3 488	7 975	76 456	1 691
Virginia-----	118 767	61 956	121 132	66 421	54 711	79 105	284 960	218 176	628 910	63 101
Washington-----	106 049	63 660	7 352	642	6 710	93 333	116 238	262 687	990 047	76 691
West Virginia-----	9 205	3 568	14 663	13 374	1 289	11 624	40 540	21 073	65 976	9 949
Wisconsin-----	65 951	25 293	44 635	27 367	17 268	75 059	220 955	193 926	564 010	63 014
Wyoming-----	9 462	5 325	7 944	5 687	2 257	18 716	16 569	30 972	60 043	122

¹Includes unemployment compensation amounts for the District of Columbia.

Table 9. Percent Distribution of Expenditure of Municipal Governments by Function and State: 1991-92

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

Geographic area	Total expenditure	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
United States	100.0	77.9	8.7	1.0	4.3	3.4	1.3	6.0	2.5	9.3	1.0	5.4
Alabama	100.0	67.1	2.6	.9	.1	4.0	.6	6.0	1.6	7.8	.3	5.5
Alaska	100.0	83.5	24.5	.8	.6	2.0	2.3	4.8	3.5	4.4	.1	2.5
Arizona	100.0	84.3	—	1.9	.1	.1	—	10.5	4.3	12.8	.3	6.8
Arkansas	100.0	69.7	—	.8	—	5.0	.9	9.2	2.7	10.0	.3	6.9
California	100.0	76.1	.2	1.3	1.1	1.2	1.5	6.9	3.1	12.9	.2	7.8
Colorado	100.0	79.6	.1	1.2	3.5	5.0	1.4	7.9	12.7	8.6	.9	4.2
Connecticut	100.0	94.3	42.2	.8	5.6	.7	1.2	2.6	.9	5.8	—	4.8
Delaware	100.0	66.8	—	.2	.2	—	—	3.1	9.5	11.9	—	4.2
District of Columbia	100.0	91.1	14.8	.4	17.3	7.3	3.3	2.4	3.2	5.4	6.3	2.9
Florida	100.0	64.2	—	.5	.3	.2	.7	5.2	2.4	12.0	.5	6.7
Georgia	100.0	65.7	1.3	.4	.6	1.3	.4	4.7	4.5	10.7	1.0	5.9
Hawaii	100.0	81.0	—	—	—	—	.8	4.0	.2	10.4	—	4.5
Idaho	100.0	78.1	—	2.5	—	.5	.7	8.3	3.3	12.7	—	10.2
Illinois	100.0	80.9	.4	2.4	1.5	1.0	1.4	11.8	5.3	15.4	.1	7.0
Indiana	100.0	79.3	—	—	2.3	5.1	1.4	6.4	2.3	8.6	.8	6.1
Iowa	100.0	77.9	—	2.5	.5	6.5	1.0	13.2	2.6	7.9	—	5.1
Kansas	100.0	74.4	—	1.0	.4	4.1	1.2	10.9	1.2	9.3	—	5.4
Kentucky	100.0	69.3	—	1.0	1.1	5.4	1.3	5.0	.7	8.8	.3	6.2
Louisiana	100.0	80.0	.4	.7	.4	4.8	.9	7.0	2.7	9.6	2.6	6.0
Maine	100.0	99.2	43.8	1.0	2.4	3.1	.4	6.3	3.6	5.0	—	5.3
Maryland	100.0	90.0	24.6	.7	.1	—	2.7	9.1	.8	10.2	.2	5.0
Massachusetts	100.0	86.8	34.5	1.1	1.3	7.0	.4	2.7	1.9	6.2	.7	5.6
Michigan	100.0	76.5	.1	1.3	.1	4.9	1.5	7.9	.7	12.3	.2	5.9
Minnesota	100.0	80.2	—	1.1	1.1	4.7	.9	11.5	2.0	7.6	.1	4.6
Mississippi	100.0	69.9	—	.4	.1	15.1	.2	7.7	1.3	9.0	.2	6.3
Missouri	100.0	75.0	.8	.3	.7	6.2	1.4	8.7	6.5	11.8	.7	5.9
Montana	100.0	92.3	1.5	1.1	.4	—	1.4	8.0	4.7	7.4	.2	5.3
Nebraska	100.0	63.5	—	1.8	1.5	5.9	.8	9.8	.3	7.6	.2	5.0
Nevada	100.0	93.8	—	.2	.2	4.7	.7	13.8	.5	17.3	5.4	10.9
New Hampshire	100.0	95.5	38.2	1.2	1.5	—	1.2	6.5	1.8	7.2	—	6.4
New Jersey	100.0	93.4	17.7	1.8	1.8	.1	1.3	4.4	.2	14.7	—	6.7
New Mexico	100.0	84.1	—	1.5	.8	—	.9	8.8	3.2	11.2	1.7	6.1
New York	100.0	82.0	19.1	.6	14.4	6.8	1.0	2.3	1.0	5.0	2.2	2.5
North Carolina	100.0	59.4	—	.5	—	.9	.2	7.2	1.8	9.5	—	5.8
North Dakota	100.0	84.2	—	1.6	.2	—	1.3	8.2	4.3	8.7	.1	4.7
Ohio	100.0	80.4	—	.1	.1	.7	1.7	9.1	2.0	13.9	.6	9.5
Oklahoma	100.0	81.0	—	.4	.2	16.9	1.3	6.0	4.1	9.8	.1	7.1
Oregon	100.0	73.7	.1	1.6	—	1.2	.6	8.8	1.3	11.6	.1	8.2
Pennsylvania	100.0	79.7	.3	.9	3.6	.8	5.1	5.9	3.0	11.3	2.4	5.1
Rhode Island	100.0	92.9	48.4	.9	2.6	—	.1	2.2	.1	7.6	—	8.9
South Carolina	100.0	58.1	—	.1	—	—	.2	3.7	.8	11.4	.1	6.7
South Dakota	100.0	75.1	—	2.0	1.2	4.7	1.0	10.1	3.0	7.9	.1	4.6
Tennessee	100.0	49.1	16.1	.4	.6	2.1	.5	2.8	.1	4.4	.4	3.2
Texas	100.0	71.3	.1	1.1	.2	.9	1.8	6.8	6.1	11.1	.2	6.6
Utah	100.0	74.6	—	1.5	—	.2	.3	9.7	6.5	10.9	—	5.9
Vermont	100.0	55.4	—	.8	—	—	.2	8.7	2.7	7.4	—	4.6
Virginia	100.0	87.8	34.2	.9	3.9	.3	1.8	4.6	1.1	5.9	1.8	4.0
Washington	100.0	70.6	—	1.7	.1	—	.8	6.0	.2	9.6	.7	7.1
West Virginia	100.0	86.6	—	.6	.1	22.6	.5	6.1	1.5	8.9	.1	6.1
Wisconsin	100.0	81.6	—	2.9	.3	.2	1.8	13.3	.8	13.1	—	9.0
Wyoming	100.0	84.4	—	—	.5	—	1.2	11.2	.9	14.2	2.7	7.6

See footnotes at end of table.

Table 9. Percent Distribution of Expenditure of Municipal Governments by Function and State: 1991-92—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 ¹	
	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				
United States	5.5	2.9	.1	3.8	3.8	1.9	1.1	.9	1.8	5.7	7.5	18.5	3.7
Alabama	7.8	3.4	—	4.9	1.2	2.5	.7	.6	1.3	7.7	7.7	31.9	1.0
Alaska	3.9	1.4	—	2.2	.2	1.6	.2	.2	1.6	14.2	12.6	16.1	.4
Arizona	7.3	3.3	.1	5.8	3.7	2.3	1.9	1.1	4.6	11.3	6.0	14.6	1.0
Arkansas	7.9	4.7	—	3.4	1.0	2.6	1.0	.5	2.0	6.5	4.5	29.6	.7
California	5.2	2.7	—	5.7	7.9	2.5	1.0	.5	2.8	6.9	4.4	20.2	3.6
Colorado	4.2	.8	.1	6.7	1.2	2.6	1.3	.8	1.9	8.9	5.5	19.6	.8
Connecticut	3.9	2.3	—	1.7	2.2	1.2	.4	.9	1.1	2.6	13.5	3.4	2.3
Delaware	14.1	3.8	—	3.2	2.1	3.4	.4	.6	1.9	6.2	2.1	30.9	2.3
District of Columbia	2.4	.9	—	1.2	4.3	1.1	2.5	1.0	.7	4.7	8.8	1.6	7.4
Florida	4.6	5.3	.3	7.3	2.3	2.7	.6	.1	1.8	5.4	5.3	33.3	2.5
Georgia	5.9	4.3	.1	4.1	1.6	1.5	1.0	1.2	4.3	4.3	6.6	31.8	2.4
Hawaii	9.6	8.3	.4	7.3	9.3	3.6	2.0	3.5	1.7	5.6	9.9	19.0	—
Idaho	12.3	5.4	—	5.9	1.6	4.0	.8	1.7	1.9	1.5	4.7	21.6	.2
Illinois	4.4	3.2	—	1.9	2.0	2.2	.6	1.1	3.3	6.8	9.3	13.7	5.4
Indiana	12.9	2.7	.3	4.2	2.2	2.7	1.2	.6	2.2	5.5	11.6	18.4	2.3
Iowa	9.7	3.5	—	6.3	3.0	1.5	.4	1.0	1.1	6.8	5.2	21.9	.1
Kansas	5.2	1.9	—	4.3	1.1	2.6	.6	.6	2.0	14.6	7.9	24.7	.9
Kentucky	4.3	3.7	—	2.8	4.7	1.8	.4	1.3	2.8	12.0	5.5	30.1	.7
Louisiana	8.6	3.8	.6	3.6	6.0	3.3	2.5	1.5	1.7	8.9	4.2	17.2	2.9
Maine	5.6	2.6	—	2.7	1.2	1.6	.3	.9	1.8	3.9	7.6	.8	—
Maryland	7.2	3.5	—	4.2	3.5	2.4	1.4	1.3	1.4	5.1	6.7	5.8	4.2
Massachusetts	3.3	1.9	—	1.0	1.8	1.2	.4	.7	.8	2.3	11.9	6.3	6.9
Michigan	8.5	3.6	.1	4.0	1.7	2.2	1.7	1.2	2.1	3.1	13.6	17.4	6.1
Minnesota	6.2	2.4	—	6.5	5.9	2.0	.5	.6	1.7	13.5	7.2	19.0	.7
Mississippi	6.8	3.1	—	2.3	.8	2.8	.5	.6	1.8	4.0	6.7	30.1	—
Missouri	5.6	2.0	.3	5.0	1.5	2.6	1.1	.8	2.8	5.1	5.2	22.2	2.8
Montana	10.4	2.9	.1	3.6	1.6	1.9	1.6	.6	1.2	31.5	6.8	7.7	—
Nebraska	6.3	2.1	—	4.9	1.8	3.7	.3	.4	.9	3.1	7.0	34.8	1.7
Nevada	8.1	.2	.5	6.8	1.4	2.7	3.2	2.9	3.6	3.5	7.2	6.2	—
New Hampshire	4.5	2.6	—	2.1	.7	1.3	.3	1.0	1.7	3.4	13.9	4.4	.1
New Jersey	7.0	6.3	—	2.0	3.2	2.8	1.2	1.5	1.5	3.8	15.6	6.4	.2
New Mexico	8.1	4.2	—	6.9	2.3	3.5	.7	1.3	2.3	12.4	8.4	15.9	—
New York	2.5	2.0	—	1.2	5.8	.7	1.0	.5	.5	4.0	8.6	10.7	7.3
North Carolina	4.7	4.4	.2	7.0	2.0	1.5	.2	.9	3.2	2.8	6.5	40.4	.2
North Dakota	8.7	6.2	—	9.3	.5	3.3	.6	1.4	.8	9.7	14.2	14.8	1.0
Ohio	11.3	3.6	—	4.7	3.3	2.9	2.2	1.7	1.8	4.4	6.9	18.8	.8
Oklahoma	7.6	4.1	—	4.1	.9	1.9	.8	1.1	2.3	6.7	5.6	18.4	.6
Oregon	13.4	.9	—	4.7	2.3	2.6	.8	1.3	3.1	4.1	7.0	24.4	2.0
Pennsylvania	6.2	4.5	—	2.8	2.6	1.9	3.0	2.7	2.0	4.0	11.5	14.1	6.2
Rhode Island	2.9	1.9	—	2.5	2.0	1.5	.5	.8	1.3	1.6	7.2	3.8	3.3
South Carolina	6.0	4.8	.1	6.2	1.2	1.6	.9	.7	4.6	1.7	7.5	41.7	.2
South Dakota	6.6	2.5	—	6.3	1.1	3.8	.1	.3	.8	2.5	15.7	24.2	.8
Tennessee	4.3	1.7	.1	2.5	.5	.9	.5	.3	.6	3.0	4.2	49.2	1.7
Texas	8.6	3.2	.2	4.8	1.1	2.3	.9	.9	1.5	8.5	4.6	26.6	2.0
Utah	5.1	3.0	—	7.1	4.2	2.3	.9	1.3	4.1	5.5	6.1	25.4	—
Vermont	13.9	1.6	—	2.9	1.7	1.9	.4	.4	1.6	2.0	4.5	43.6	1.0
Virginia	3.6	2.3	—	3.0	4.8	2.1	1.1	2.1	1.4	5.0	3.9	11.1	1.1
Washington	9.9	5.8	.3	8.2	2.1	2.9	1.8	.2	2.6	3.2	7.2	27.3	2.1
West Virginia	11.8	4.7	.1	3.6	1.9	1.6	.6	2.6	2.1	7.2	3.7	11.6	1.8
Wisconsin	9.2	4.3	1.3	4.4	2.8	1.9	.7	1.3	2.2	6.5	5.7	16.5	1.8
Wyoming	6.4	4.9	—	8.6	3.2	2.5	1.4	2.1	4.9	4.3	8.0	15.6	—

¹Includes unemployment compensation amounts for the District of Columbia.

Table 10. Indebtedness and Debt Transactions of Municipal Governments by State: 1991-92

[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				
	Total	Total	Long-term debt		By purpose of issue
			By type of debt		
			Full faith and credit	Nonguaranteed		Utility
United States -----	245 233 945	239 700 385	82 674 043	157 026 342	54 310 314
Alabama -----	4 320 513	4 313 838	1 460 129	2 853 709	638 377
Alaska -----	3 691 937	3 690 071	726 285	2 963 786	396 623
Arizona -----	5 741 827	5 738 185	1 933 134	3 805 051	1 027 377
Arkansas -----	1 514 870	1 514 683	140 765	1 373 918	526 267
California -----	36 659 715	36 323 993	6 560 467	29 763 526	5 294 148
Colorado -----	6 469 024	6 466 159	1 384 429	5 081 730	1 578 691
Connecticut -----	1 581 041	1 347 662	1 163 761	183 901	82 619
Delaware -----	330 854	328 536	152 183	176 353	84 649
District of Columbia -----	3 941 839	3 941 839	3 315 392	626 447	7 403
Florida -----	13 171 702	13 148 569	1 140 779	12 007 790	5 967 150
Georgia -----	3 051 906	3 034 502	376 105	2 658 397	1 092 873
Hawaii -----	1 051 090	1 051 090	1 045 365	5 725	49 895
Idaho -----	205 519	185 199	78 777	106 422	120 003
Illinois -----	11 266 728	11 258 518	3 706 232	7 552 286	1 295 249
Indiana -----	3 255 982	3 225 811	1 001 400	2 224 411	288 343
Iowa -----	2 486 353	2 467 666	900 398	1 567 268	546 329
Kansas -----	4 407 639	4 335 970	949 643	3 386 327	299 454
Kentucky -----	3 506 177	3 504 436	70 103	3 434 333	783 213
Louisiana -----	3 589 755	3 560 241	943 579	2 616 662	562 571
Maine -----	303 991	303 991	276 030	27 961	10 304
Maryland -----	1 736 232	1 680 023	669 014	1 011 009	186 632
Massachusetts -----	2 472 715	2 180 937	1 536 278	644 659	226 275
Michigan -----	4 609 630	4 514 289	1 485 351	3 028 938	1 030 076
Minnesota -----	8 747 300	8 704 937	2 349 700	6 355 237	328 664
Mississippi -----	1 096 166	1 091 491	427 549	663 942	318 044
Missouri -----	3 220 368	3 217 286	424 478	2 792 808	892 603
Montana -----	1 451 590	1 449 608	26 909	1 422 699	78 472
Nebraska -----	1 040 447	1 025 994	320 893	705 101	566 723
Nevada -----	530 817	526 572	389 855	136 717	44 454
New Hampshire -----	411 092	382 232	369 488	12 744	123 734
New Jersey -----	3 075 294	2 488 857	1 941 704	547 153	333 333
New Mexico -----	2 475 642	2 464 988	295 855	2 169 133	526 592
New York -----	38 504 080	36 032 179	22 250 713	13 781 466	8 804 448
North Carolina -----	2 583 426	2 557 055	1 851 390	705 665	624 204
North Dakota -----	507 165	507 155	232 645	274 510	57 686
Ohio -----	5 888 140	5 472 957	2 478 149	2 994 808	1 655 753
Oklahoma -----	2 979 788	2 977 255	521 139	2 456 116	541 736
Oregon -----	1 979 045	1 951 925	721 348	1 230 577	857 517
Pennsylvania -----	5 721 273	5 625 073	2 145 967	3 479 106	1 857 123
Rhode Island -----	327 624	318 654	318 654	—	43 712
South Carolina -----	1 079 355	1 035 885	154 267	881 618	714 205
South Dakota -----	234 217	233 931	43 368	190 563	58 890
Tennessee -----	4 950 425	4 876 846	1 850 710	3 026 136	1 609 132
Texas -----	24 505 049	24 218 289	6 397 914	17 820 375	8 689 208
Utah -----	951 299	947 365	139 752	807 613	303 427
Vermont -----	224 947	206 484	47 559	158 925	139 292
Virginia -----	5 703 596	5 646 592	2 979 231	2 667 361	850 992
Washington -----	3 069 452	3 038 149	773 848	2 264 301	1 481 542
West Virginia -----	716 854	715 613	27 924	687 689	181 580
Wisconsin -----	3 595 131	3 574 109	2 106 140	1 467 969	451 197
Wyoming -----	297 324	296 696	71 295	225 401	81 530

Table 10. Indebtedness and Debt Transactions of Municipal Governments by State: 1991-92—Con.

[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—Con.					Change in total debt during year	
	Long-term debt—Con.		Short-term debt	Long-term debt issued	Long-term debt retired		
	By purpose of issue—Con.						
	Education	Other				Amount	Percent
United States	6 120 377	179 269 694	5 533 560	37 848 774	23 251 606	13 381 358	5.8
Alabama	227 896	3 447 565	6 675	398 951	307 182	84 183	2.0
Alaska	254 578	3 038 870	1 866	94 236	297 080	-202 078	-5.2
Arizona	—	4 710 808	3 642	1 227 979	1 049 092	177 420	3.2
Arkansas	—	988 416	187	73 473	119 124	-45 641	-2.9
California	90 245	30 939 600	335 722	6 076 245	3 485 672	2 591 492	7.6
Colorado	—	4 887 468	2 865	1 955 218	350 509	1 604 540	33.0
Connecticut	277 870	987 173	233 379	176 661	129 707	95 394	6.4
Delaware	—	243 887	2 318	75 117	70 309	897	.3
District of Columbia	—	3 934 436	—	556 580	470 962	85 618	2.2
Florida	—	7 181 419	23 133	1 948 006	1 110 966	856 611	7.0
Georgia	124 898	1 816 731	17 404	629 340	170 726	459 292	17.7
Hawaii	—	1 001 195	—	256 428	74 743	181 685	20.9
Idaho	—	65 196	20 320	9 875	7 065	7 333	3.7
Illinois	8 750	9 954 519	8 210	1 406 533	894 064	511 946	4.8
Indiana	—	2 937 468	30 171	503 517	270 613	232 904	7.7
Iowa	—	1 921 337	18 687	327 884	291 195	36 241	1.5
Kansas	—	4 036 516	71 669	534 779	532 205	-47 579	-1.1
Kentucky	13 965	2 707 258	1 741	461 580	241 702	219 578	6.7
Louisiana	—	2 997 670	29 514	354 883	397 664	-50 823	-1.4
Maine	55 125	238 562	—	18 877	24 061	-12 910	-4.1
Maryland	61 586	1 431 805	56 209	241 046	166 566	-305 463	-15.0
Massachusetts	494 992	1 459 670	291 778	410 628	190 893	130 959	5.6
Michigan	—	3 484 213	95 341	693 983	542 951	160 801	3.6
Minnesota	—	8 376 273	42 363	1 109 850	1 240 385	-132 175	-1.5
Mississippi	1 136	772 311	4 675	127 764	94 150	34 768	3.3
Missouri	—	2 324 683	3 082	501 574	296 045	205 804	6.8
Montana	—	1 371 136	1 982	37 670	400 573	-363 183	-20.0
Nebraska	—	459 271	14 453	127 731	100 916	27 865	2.8
Nevada	—	482 118	4 245	154 336	49 619	104 692	24.6
New Hampshire	82 590	175 908	28 860	84 525	30 721	16 214	4.1
New Jersey	298 574	1 856 950	586 437	703 330	220 546	265 678	9.5
New Mexico	—	1 938 396	10 654	168 623	210 144	-48 579	-1.9
New York	3 301 575	23 926 156	2 471 901	7 139 508	3 050 184	3 949 784	11.4
North Carolina	—	1 932 851	26 371	730 076	263 695	469 927	22.2
North Dakota	—	449 469	10	40 354	80 906	-40 573	-7.4
Ohio	4 955	3 812 249	415 183	931 824	564 566	193 399	3.4
Oklahoma	—	2 435 519	2 533	513 932	358 758	155 177	5.5
Oregon	—	1 094 408	27 120	208 489	231 883	-26 319	-1.3
Pennsylvania	593	3 767 357	96 200	323 842	433 094	-109 252	-1.9
Rhode Island	51 402	223 540	8 970	115 283	90 185	24 028	7.9
South Carolina	—	321 680	43 470	128 867	100 751	47 849	4.6
South Dakota	—	175 041	286	74 360	61 331	13 246	6.0
Tennessee	221 023	3 046 691	73 579	578 709	557 088	27 095	.6
Texas	4 965	15 524 116	286 760	3 202 140	2 182 447	816 692	3.4
Utah	—	643 938	3 934	129 292	208 693	-81 133	-7.9
Vermont	—	67 192	18 463	16 514	9 312	10 954	5.1
Virginia	542 349	4 253 251	57 004	1 018 609	421 042	597 927	11.7
Washington	—	1 556 607	31 303	466 509	203 186	266 000	9.5
West Virginia	—	534 033	1 241	54 906	61 744	-8 984	-1.2
Wisconsin	1 310	3 121 602	21 022	718 645	508 447	208 527	6.2
Wyoming	—	215 166	628	9 693	26 144	-16 470	-5.2

Table 11. Cash and Security Holdings of Municipal Governments by State: 1991-92

[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 ¹	Employee retirement ¹	Offsets to debt	Bond funds	Other	Total	Cash and deposits	All funds			
								Total	Securities		
									Total	U.S. Treasury	Federal agency
United States¹	276 815 741	110 921 394	71 406 540	24 705 938	69 781 869	276 815 741	174 815 501	102 000 240	24 187 837	24 187 837	(NA)
Alabama	4 140 328	598 634	2 371 011	336 556	834 127	4 140 328	3 628 790	511 538	277 956	277 956	(NA)
Alaska	3 295 354	258 435	2 445 569	52 119	539 231	3 295 354	3 055 202	240 152	53 249	53 249	(NA)
Arizona	4 086 776	685 221	2 219 378	351 348	830 829	4 086 776	3 442 610	644 166	271 494	271 494	(NA)
Arkansas	1 370 363	124 712	756 369	70 082	419 200	1 370 363	1 272 947	97 416	30 732	30 732	(NA)
California	49 551 998	16 981 862	11 735 063	5 423 065	15 412 008	49 551 998	34 057 419	15 494 579	3 454 126	3 454 126	(NA)
Colorado	5 640 537	786 735	1 038 136	2 127 310	1 688 356	5 640 537	4 894 368	746 169	227 639	227 639	(NA)
Connecticut	1 834 758	1 227 533	97 508	142 554	367 163	1 834 758	687 793	1 146 965	188 631	188 631	(NA)
Delaware	196 060	38 464	37 094	34 443	86 059	196 060	163 532	32 528	—	—	(NA)
District of Columbia ¹	2 885 416	1 814 043	548 454	137 635	385 284	2 885 416	1 071 373	1 814 043	—	—	(NA)
Florida	13 798 333	4 665 517	3 484 784	1 169 160	4 478 872	13 798 333	9 602 493	4 195 840	1 153 829	1 153 829	(NA)
Georgia	3 624 950	958 079	875 994	616 950	1 173 927	3 624 950	2 787 609	837 341	530 746	530 746	(NA)
Hawaii	732 136	—	2 273	91 686	638 177	732 136	732 136	—	—	—	(NA)
Idaho	178 504	8 135	23 597	4 362	142 410	178 504	174 571	3 933	865	865	(NA)
Illinois	15 740 621	6 778 636	3 904 221	1 521 634	3 536 130	15 740 621	10 020 772	5 719 849	2 338 621	2 338 621	(NA)
Indiana	3 219 199	500 679	1 310 650	388 594	1 019 276	3 219 199	2 754 938	464 261	203 346	203 346	(NA)
Iowa	2 222 194	40 148	888 154	136 526	1 157 366	2 222 194	2 186 633	35 561	23 999	23 999	(NA)
Kansas	4 202 816	375 025	3 021 332	61 421	745 038	4 202 816	3 853 719	349 097	108 156	108 156	(NA)
Kentucky	3 081 274	162 305	2 053 848	277 292	587 829	3 081 274	2 927 771	153 503	59 820	59 820	(NA)
Louisiana	3 653 102	919 372	1 543 654	352 265	837 811	3 653 102	2 861 136	791 966	352 643	352 643	(NA)
Maine	200 944	—	19 121	49 828	131 995	200 944	200 944	—	—	—	(NA)
Maryland	2 532 127	1 084 610	770 290	163 406	513 821	2 532 127	1 447 757	1 084 370	—	—	(NA)
Massachusetts	3 925 103	2 501 937	52 670	280 930	1 089 566	3 925 103	1 741 738	2 183 365	336 329	336 329	(NA)
Michigan	11 057 087	7 217 145	964 477	785 250	2 090 215	11 057 087	4 553 855	6 503 232	1 360 341	1 360 341	(NA)
Minnesota	10 794 696	1 199 973	5 732 184	692 260	3 170 279	10 794 696	9 689 880	1 104 816	195 814	195 814	(NA)
Mississippi	941 718	—	307 451	167 461	466 806	941 718	941 718	—	—	—	(NA)
Missouri	4 503 814	1 591 427	948 950	559 648	1 403 789	4 503 814	3 018 386	1 485 428	375 403	375 403	(NA)
Montana	1 426 553	—	1 240 452	10 547	175 554	1 426 553	1 426 553	—	—	—	(NA)
Nebraska	998 361	320 875	77 769	40 308	559 409	998 361	708 096	290 265	124 205	124 205	(NA)
Nevada	504 584	—	84 236	161 788	258 560	504 584	504 584	—	—	—	(NA)
New Hampshire	164 440	7 122	229	34 205	122 884	164 440	157 774	6 666	3 990	3 990	(NA)
New Jersey	1 918 494	53 752	50 031	322 231	1 492 480	1 918 494	1 883 806	34 688	9 589	9 589	(NA)
New Mexico	1 861 877	—	1 395 406	134 778	331 693	1 861 877	1 861 877	—	—	—	(NA)
New York	56 514 437	45 050 541	4 969 837	1 298 399	5 195 660	56 514 437	14 005 349	42 509 088	10 354 296	10 354 296	(NA)
North Carolina	2 579 806	121 894	90 935	513 162	1 853 815	2 579 806	2 463 178	116 628	7 969	7 969	(NA)
North Dakota	434 268	76 590	186 066	7 202	164 410	434 268	385 732	48 536	4 640	4 640	(NA)
Ohio	5 337 979	912 067	1 402 352	536 196	2 487 364	5 337 979	4 510 132	827 847	208 174	208 174	(NA)
Oklahoma	2 902 871	237 682	1 396 042	442 129	827 018	2 902 871	2 686 151	216 720	32 339	32 339	(NA)
Oregon	1 497 912	7 260	435 868	130 399	924 385	1 497 912	1 497 912	—	—	—	(NA)
Pennsylvania	4 936 439	2 254 585	838 284	593 265	1 250 305	4 936 439	3 103 641	1 832 798	511 238	511 238	(NA)
Rhode Island	260 032	168 755	487	28 234	62 556	260 032	103 505	156 527	42 858	42 858	(NA)
South Carolina	641 272	29 452	67 495	71 494	472 831	641 272	616 014	25 258	10 771	10 771	(NA)
South Dakota	448 591	80 671	76 162	14 469	277 289	448 591	371 704	76 887	16 761	16 761	(NA)
Tennessee	5 737 394	2 266 564	1 562 940	383 928	1 523 962	5 737 394	3 595 862	2 141 532	277 378	277 378	(NA)
Texas	17 503 002	5 098 337	6 527 928	2 795 695	3 081 042	17 503 002	12 823 135	4 679 867	676 215	676 215	(NA)
Utah	686 643	—	187 052	48 901	450 690	686 643	686 643	—	—	—	(NA)
Vermont	95 980	39 594	855	6 272	49 259	95 980	59 210	36 770	7 108	7 108	(NA)
Virginia	4 999 394	1 175 604	1 916 565	534 281	1 372 944	4 999 394	3 885 495	1 113 899	217 490	217 490	(NA)
Washington	2 746 161	875 430	277 771	352 168	1 240 792	2 746 161	2 007 713	738 448	109 816	109 816	(NA)
West Virginia	601 240	85 277	396 024	21 319	98 620	601 240	527 711	73 529	25 731	25 731	(NA)
Wisconsin	4 211 358	1 536 010	881 058	217 148	1 577 142	4 211 358	2 781 068	1 430 290	—	—	(NA)
Wyoming	396 445	4 705	192 464	13 635	185 641	396 445	392 566	3 879	3 530	3 530	(NA)

See footnote at end of table.

Table 11. Cash and Security Holdings of Municipal Governments by State: 1991-92—Con.

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

Geographic area	Type of holding—Con.									
	All funds—Con.		Other than employee retirement							
	Securities—Con.		Total	Cash and deposits	Securities					
	State and local government	Other			Total	Total	Federal			State and local government	Other
Total							U.S. Treasury	Federal agency		
United States¹	(NA)	77 812 430	165 894 347	165 894 347	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alabama	(NA)	233 582	3 541 694	3 541 694	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alaska	(NA)	186 903	3 036 919	3 036 919	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	(NA)	372 672	3 401 555	3 401 555	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arkansas	(NA)	66 684	1 245 651	1 245 651	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
California	(NA)	12 040 453	32 570 136	32 570 136	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Colorado	(NA)	518 530	4 853 802	4 853 802	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Connecticut	(NA)	958 334	607 225	607 225	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Delaware	(NA)	32 528	157 596	157 596	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia ¹	(NA)	1 814 043	1 071 373	1 071 373	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Florida	(NA)	3 042 011	9 132 816	9 132 816	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Georgia	(NA)	306 595	2 666 871	2 666 871	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hawaii	(NA)	—	732 136	732 136	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Idaho	(NA)	3 068	170 369	170 369	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Illinois	(NA)	3 381 228	8 961 985	8 961 985	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Indiana	(NA)	260 915	2 718 520	2 718 520	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Iowa	(NA)	11 562	2 182 046	2 182 046	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas	(NA)	240 941	3 827 791	3 827 791	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky	(NA)	93 683	2 918 969	2 918 969	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	(NA)	439 323	2 733 730	2 733 730	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Maine	(NA)	—	200 944	200 944	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Maryland	(NA)	1 084 370	1 447 517	1 447 517	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Massachusetts	(NA)	1 847 036	1 423 166	1 423 166	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	(NA)	5 142 891	3 839 942	3 839 942	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Minnesota	(NA)	909 002	9 594 723	9 594 723	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Mississippi	(NA)	—	941 718	941 718	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Missouri	(NA)	1 110 025	2 912 387	2 912 387	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Montana	(NA)	—	1 426 553	1 426 553	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska	(NA)	166 060	677 486	677 486	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nevada	(NA)	—	504 584	504 584	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	(NA)	2 676	157 318	157 318	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Jersey	(NA)	25 099	1 864 742	1 864 742	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Mexico	(NA)	—	1 861 877	1 861 877	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	(NA)	32 154 792	11 463 896	11 463 896	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Carolina	(NA)	108 659	2 457 912	2 457 912	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Dakota	(NA)	43 896	357 678	357 678	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Ohio	(NA)	619 673	4 425 912	4 425 912	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Oklahoma	(NA)	184 381	2 665 189	2 665 189	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Oregon	(NA)	—	1 490 652	1 490 652	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pennsylvania	(NA)	1 321 560	2 681 854	2 681 854	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Rhode Island	(NA)	113 669	91 277	91 277	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	(NA)	14 487	611 820	611 820	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota	(NA)	60 126	367 920	367 920	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee	(NA)	1 864 154	3 470 830	3 470 830	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Texas	(NA)	4 003 652	12 404 665	12 404 665	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Utah	(NA)	—	686 643	686 643	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Vermont	(NA)	29 662	56 386	56 386	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Virginia	(NA)	896 409	3 823 790	3 823 790	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Washington	(NA)	628 632	1 870 731	1 870 731	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Virginia	(NA)	47 798	515 963	515 963	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wisconsin	(NA)	1 430 290	2 675 348	2 675 348	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	(NA)	349	391 740	391 740	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

¹Unemployment compensation holdings for Washington D.C. were \$0 in 1992.

Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 1991-92—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						
Vermont	77 440	76 456	63 208	2 853	2 177	676	10 395	139 292	13 944	125 348	2 415	4 566
All utilities	77 440	76 456	63 208	2 853	2 177	676	10 395	139 292	13 944	125 348	2 415	4 566
Water supply	13 384	14 949	10 806	2 449	1 965	484	1 694	28 913	11 114	17 799	1 016	612
Electric power	64 056	61 507	52 402	404	212	192	8 701	110 379	2 830	107 549	1 399	3 954
Virginia	602 920	628 910	473 248	104 830	83 004	21 826	50 832	850 992	484 584	366 408	184 078	68 493
All utilities	602 920	628 910	473 248	104 830	83 004	21 826	50 832	850 992	484 584	366 408	184 078	68 493
Water supply	284 078	301 584	186 786	75 211	59 882	15 329	39 587	683 904	361 563	322 341	176 792	60 143
Electric power	184 947	169 754	154 196	11 534	9 271	2 263	4 024	55 188	22 949	32 239	7 066	6 346
Gas supply	117 938	115 310	94 608	13 536	12 364	1 172	7 166	111 328	99 650	11 678	220	1 738
Transit	15 957	42 262	37 658	4 549	1 487	3 062	55	572	422	150	—	266
Washington	865 715	990 047	657 449	243 548	235 124	8 424	89 050	1 481 542	12 744	1 468 798	231 181	70 977
All utilities	865 715	990 047	657 449	243 548	235 124	8 424	89 050	1 481 542	12 744	1 468 798	231 181	70 977
Water supply	260 190	335 802	193 057	106 695	105 171	1 524	36 050	605 254	12 744	592 510	87 581	40 459
Electric power	597 726	628 367	447 556	127 815	120 915	6 900	52 996	876 288	—	876 288	143 600	30 518
Gas supply	3 486	8 671	2 998	5 673	5 673	—	—	—	—	—	—	—
Transit	4 313	17 207	13 838	3 365	3 365	—	4	—	—	—	—	—
West Virginia	57 514	65 976	48 975	6 891	2 689	4 202	10 110	181 580	7 108	174 472	25 126	4 836
All utilities	57 514	65 976	48 975	6 891	2 689	4 202	10 110	181 580	7 108	174 472	25 126	4 836
Water supply	52 907	60 874	44 920	5 844	2 689	3 155	10 110	181 404	7 108	174 296	25 126	4 779
Electric power	4 600	4 676	3 629	1 047	—	1 047	—	176	—	176	—	57
Transit	7	426	426	—	—	—	—	—	—	—	—	—
Wisconsin	472 582	564 010	489 098	45 989	38 872	7 117	28 923	451 197	103 827	347 370	128 621	90 067
All utilities	472 582	564 010	489 098	45 989	38 872	7 117	28 923	451 197	103 827	347 370	128 621	90 067
Water supply	200 295	230 728	178 606	31 447	25 827	5 620	20 675	330 978	95 679	235 299	84 816	59 683
Electric power	260 752	275 939	254 918	13 096	11 605	1 491	7 925	117 289	5 218	112 071	43 127	29 578
Gas supply	904	851	851	—	—	—	—	—	—	—	—	—
Transit	10 444	56 309	54 540	1 446	1 440	6	323	2 930	2 930	—	678	806
Municipal liquor stores	187	183	183	—	—	—	—	—	—	—	—	—
Wyoming	51 875	60 043	42 558	11 117	9 063	2 054	6 368	81 530	47 944	33 586	4 086	5 818
All utilities	51 875	60 043	42 558	11 117	9 063	2 054	6 368	81 530	47 944	33 586	4 086	5 818
Water supply	30 536	39 561	22 722	10 524	8 640	1 884	6 315	80 996	47 944	33 052	4 031	5 705
Electric power	21 339	20 482	19 836	593	423	170	53	534	—	534	55	113

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92

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

Item	Municipalities with a 1990 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
UNITED STATES									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	19 279	52	24	119	98	212	566	1 290	16 918
Population, 1990	153 985 192	41 994 847	5 974 662	16 390 456	8 455 386	12 826 781	19 877 495	20 324 232	28 141 333
Revenue	225 024 599	107 940 128	8 856 288	20 764 604	10 063 778	13 427 267	20 864 057	19 282 999	23 825 478
General revenue	175 116 123	84 647 578	7 183 741	16 397 503	8 055 836	10 864 818	16 443 751	14 474 029	17 048 867
Intergovernmental revenue ¹	49 474 445	27 145 767	2 126 648	4 453 934	1 843 659	2 584 161	3 912 263	3 241 349	4 166 664
Federal Government	8 103 273	4 883 496	410 815	788 120	322 140	446 397	459 444	295 500	497 361
State government	37 379 528	20 960 894	1 463 578	3 227 666	1 426 610	1 900 571	2 956 377	2 469 057	2 974 775
From own sources	125 641 678	57 501 811	5 057 093	11 943 569	6 212 177	8 280 657	12 531 488	11 232 680	12 882 203
Taxes	76 385 148	38 456 621	2 689 279	7 144 850	3 735 426	4 705 593	6 926 932	6 203 881	6 522 566
Property	40 439 708	17 572 051	1 395 961	4 418 815	2 429 475	2 840 829	4 277 506	3 638 676	3 866 995
Other	35 945 440	20 884 570	1 293 318	2 726 035	1 305 951	1 864 764	2 649 426	2 565 205	2 655 571
Charges and miscellaneous	49 256 530	19 045 190	2 367 814	4 798 719	2 476 751	3 575 064	5 604 556	5 028 799	6 359 637
Utility and liquor store revenue	35 935 637	11 393 838	1 453 335	3 640 898	1 707 292	2 199 808	4 151 188	4 669 688	6 719 590
Employee retirement revenue	13 972 839	11 898 712	219 212	726 203	300 650	362 641	269 118	139 282	57 021
Expenditure	224 289 337	105 321 257	9 400 958	21 034 814	10 382 157	13 684 900	21 470 437	19 345 026	23 649 788
General expenditure	174 609 972	82 555 304	7 657 853	16 809 926	8 185 414	11 201 782	16 936 162	14 450 021	16 813 510
Current expenditure	147 898 156	70 123 447	6 447 110	14 370 455	7 026 136	9 412 649	13 995 936	12 305 570	14 217 353
Capital outlay	26 711 816	12 431 857	1 210 743	2 439 471	1 159 278	1 789 133	2 940 726	2 144 451	2 596 157
Education services:									
Education	19 581 363	11 352 709	1 057 614	2 413 883	1 177 204	1 017 971	1 480 570	684 256	397 156
Libraries	2 167 049	844 904	130 396	237 401	125 077	176 012	246 816	205 995	200 448
Social services and income maintenance:									
Public welfare	9 573 799	8 665 219	145 639	282 778	68 222	80 990	92 586	72 365	166 000
Hospitals	7 581 105	4 623 877	128 324	243 556	251 538	333 241	560 401	662 195	777 973
Health	2 908 516	1 969 783	140 509	219 391	84 844	105 021	141 084	116 951	130 933
Transportation:									
Highways	13 349 849	3 786 485	629 488	1 393 151	761 732	1 083 778	1 711 180	1 691 125	2 292 910
Capital outlay	5 443 357	1 934 408	349 623	558 161	317 631	440 277	669 226	562 978	611 053
Air transportation	3 589 763	2 825 428	76 837	219 594	71 166	76 531	146 292	95 071	78 844
Other transportation	2 177 947	1 524 251	68 867	173 521	87 198	133 186	97 619	41 136	52 169
Public safety:									
Police protection	20 945 540	8 042 562	917 140	2 144 453	1 085 885	1 566 743	2 337 461	2 246 948	2 604 348
Fire protection	10 621 527	3 745 450	550 413	1 370 387	647 474	970 387	1 395 800	1 125 520	1 162 096
Correction	2 191 305	1 931 531	46 133	68 263	19 376	21 140	55 278	29 471	20 113
Protective inspection and regulation	1 590 314	556 469	81 955	220 415	105 081	171 909	159 783	147 142	87 560
Environment and housing:									
Natural resources	196 390	81 419	10 960	22 164	18 706	11 196	23 199	10 718	18 028
Parks and recreation	8 417 797	2 981 232	493 902	998 752	469 399	768 464	1 020 882	859 251	825 915
Housing and community development	8 632 160	4 752 280	602 512	837 184	475 108	527 749	705 335	394 439	337 553
Sewerage	12 424 684	4 554 814	471 921	1 132 640	490 272	876 581	1 484 037	1 492 932	1 921 487
Solid waste management	6 604 570	2 425 606	310 381	678 879	276 611	459 160	735 218	791 733	926 982
Governmental administration:									
Financial administration	4 258 547	1 298 883	135 991	421 817	224 336	330 367	487 700	440 957	918 496
Judicial and legal	2 403 380	1 440 559	85 064	177 749	79 944	114 059	175 711	179 513	150 781
General public buildings	1 941 039	859 714	69 790	163 866	94 131	112 844	181 641	225 003	234 050
Other governmental administration	3 937 370	793 839	186 498	427 602	220 410	353 397	543 962	602 662	809 000
Interest on general debt	12 699 086	6 145 033	684 996	1 222 555	565 027	782 726	1 224 782	894 632	1 179 335
Other and unallocable	16 816 872	7 353 257	632 523	1 739 925	786 673	1 128 330	1 868 825	1 440 006	1 867 333
Utility and liquor store expenditure	41 413 773	15 640 876	1 614 963	3 834 971	1 987 043	2 346 584	4 352 340	4 827 898	6 809 098
Employee retirement expenditure	8 265 592	7 125 077	128 142	389 917	209 700	136 534	181 935	67 107	27 180
Debt outstanding at end of fiscal year	245 233 945	121 456 513	12 848 645	22 784 779	10 908 164	15 162 830	21 839 979	17 934 394	22 304 641
Exhibit: Salaries and wages	74 506 518	36 185 969	3 313 774	7 662 903	3 698 824	4 635 685	6 878 371	5 867 912	6 263 080
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.3	.1	.6	.5	1.1	2.9	6.7	87.8
Population, 1990	100.0	27.3	3.9	10.6	5.5	8.3	12.9	13.2	18.3
Revenue, total	100.0	48.0	3.9	9.2	4.5	6.0	9.3	8.6	10.6
General revenue	100.0	48.3	4.1	9.4	4.6	6.2	9.4	8.3	9.7
Intergovernmental revenue ¹	100.0	54.9	4.3	9.0	3.7	5.2	7.9	6.6	8.4
Federal Government	100.0	60.3	5.1	9.7	4.0	5.5	5.7	3.6	6.1
State government	100.0	56.1	3.9	8.6	3.8	5.1	7.9	6.6	8.0
From own sources	100.0	45.8	4.0	9.5	4.9	6.6	10.0	8.9	10.3
Taxes	100.0	50.3	3.5	9.4	4.9	6.2	9.1	8.1	8.5
Property	100.0	43.5	3.5	10.9	6.0	7.0	10.6	9.0	9.6
Other	100.0	58.1	3.6	7.6	3.6	5.2	7.4	7.1	7.4
Charges and miscellaneous	100.0	38.7	4.8	9.7	5.0	7.3	11.4	10.2	12.9
Utility and liquor store revenue	100.0	31.7	4.0	10.1	4.8	6.1	11.6	13.0	18.7
Employee retirement revenue	100.0	85.2	1.6	5.2	2.2	2.6	1.9	1.0	.4
Expenditure	100.0	47.0	4.2	9.4	4.6	6.1	9.6	8.6	10.5
General expenditure	100.0	47.3	4.4	9.6	4.7	6.4	9.7	8.3	9.6
Current expenditure	100.0	47.4	4.4	9.7	4.8	6.4	9.5	8.3	9.6
Capital outlay	100.0	46.5	4.5	9.1	4.3	6.7	11.0	8.0	9.7
Education services:									
Education	100.0	58.0	5.4	12.3	6.0	5.2	7.6	3.5	2.0
Libraries	100.0	39.0	6.0	11.0	5.8	8.1	11.4	9.5	9.2
Social services and income maintenance:									
Public welfare	100.0	90.5	1.5	3.0	.7	.8	1.0	.8	1.7
Hospitals	100.0	61.0	1.7	3.2	3.3	4.4	7.4	8.7	10.3

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
UNITED STATES—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	67.7	4.8	7.5	2.9	3.6	4.9	4.0	4.5
Transportation:									
Highways	100.0	28.4	4.7	10.4	5.7	8.1	12.8	12.7	17.2
Capital outlay	100.0	35.5	6.4	10.3	5.8	8.1	12.3	10.3	11.2
Air transportation	100.0	78.7	2.1	6.1	2.0	2.1	4.1	2.6	2.2
Other transportation	100.0	70.0	3.2	8.0	4.0	6.1	4.5	1.9	2.4
Public safety:									
Police protection	100.0	38.4	4.4	10.2	5.2	7.5	11.2	10.7	12.4
Fire protection	100.0	35.3	5.2	12.9	6.1	9.1	13.1	10.6	7.7
Correction	100.0	88.1	2.1	3.1	.9	1.0	2.5	1.3	.9
Protective inspection and regulation	100.0	35.0	5.2	13.9	6.6	10.8	13.8	9.3	5.5
Environment and housing:									
Natural resources	100.0	41.5	5.6	11.3	9.5	5.7	11.8	5.5	9.2
Parks and recreation	100.0	35.4	5.9	11.9	5.6	9.1	12.1	10.2	9.8
Housing and community development	100.0	55.1	7.0	9.7	5.5	6.1	8.2	4.6	3.9
Sewerage	100.0	36.7	3.8	9.1	3.9	7.1	11.9	12.0	15.5
Solid waste management	100.0	36.7	4.7	10.3	4.2	7.0	11.1	12.0	14.0
Governmental administration:									
Financial administration	100.0	30.5	3.2	9.9	5.3	7.8	11.5	10.4	21.6
Judicial and legal	100.0	59.9	3.5	7.4	3.3	4.7	7.3	7.5	6.3
General public buildings	100.0	44.3	3.6	8.4	4.8	5.8	9.4	11.6	12.1
Other governmental administration	100.0	20.2	4.7	10.9	5.6	9.0	13.8	15.3	20.5
Interest on general debt	100.0	48.4	5.4	9.6	4.4	6.2	9.6	7.0	9.3
Other and unallocable	100.0	43.7	3.8	10.3	4.7	6.7	11.1	8.6	11.1
Utility and liquor store expenditure	100.0	37.8	3.9	9.3	4.8	5.7	10.5	11.7	16.4
Employee retirement expenditure	100.0	86.2	1.6	4.7	2.5	1.7	2.2	.8	.3
Debt outstanding at end of fiscal year	100.0	49.5	5.2	9.3	4.4	6.2	8.9	7.3	9.1
Exhibit: Salaries and wages	100.0	48.6	4.4	10.3	5.0	6.2	9.2	7.9	8.4
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 461.34	2 570.32	1 482.31	1 266.87	1 190.22	1 046.82	1 049.63	948.77	846.64
General revenue	1 137.23	2 015.67	1 202.37	1 000.43	952.75	847.04	827.25	712.16	605.83
Intergovernmental revenue ¹	321.29	646.41	355.94	271.74	218.05	201.47	196.82	159.48	148.06
Federal Government	52.62	116.29	68.76	48.08	38.10	34.80	23.11	14.54	17.67
State government	242.75	499.13	244.96	196.92	168.72	148.17	148.73	121.48	105.71
From own sources	815.93	1 369.26	846.42	728.69	734.70	645.58	630.44	552.67	457.77
Taxes	496.06	915.75	450.11	435.92	441.78	366.86	348.48	305.25	231.78
Property	262.62	418.43	233.55	269.60	287.33	221.48	215.19	179.03	137.41
Other	233.43	497.31	216.57	166.32	154.45	145.38	133.29	126.21	94.37
Charges and miscellaneous	319.88	453.51	396.31	292.78	292.92	278.72	281.95	247.43	225.99
Utility and liquor store revenue	233.37	271.32	243.25	222.14	201.92	171.50	208.84	229.76	238.78
Employee retirement revenue	90.74	283.34	36.69	44.31	35.56	28.27	13.54	6.85	2.03
Expenditure	1 456.56	2 507.96	1 573.47	1 283.36	1 227.87	1 066.90	1 080.14	951.82	840.39
General expenditure	1 133.94	1 965.84	1 281.72	1 025.59	968.07	873.31	852.03	710.98	597.47
Current expenditure	960.47	1 669.81	1 079.08	876.76	830.97	733.83	704.08	605.46	505.21
Capital outlay	173.47	296.03	202.65	148.83	137.11	139.48	147.94	105.51	92.25
Education services:									
Education	127.16	270.34	177.02	147.27	139.23	79.36	74.48	33.67	14.11
Libraries	14.07	20.12	21.82	14.48	14.79	13.72	12.42	10.14	7.12
Social services and income maintenance:									
Public welfare	62.17	206.34	24.38	17.25	8.07	6.31	4.66	3.56	5.90
Hospitals	49.23	110.11	21.48	14.86	29.75	25.98	28.19	32.58	27.65
Health	18.89	46.91	23.52	13.39	10.03	8.19	7.10	5.75	4.65
Transportation:									
Highways	86.70	90.17	105.36	85.00	90.09	84.49	86.09	83.21	81.48
Capital outlay	35.35	46.06	58.52	34.05	37.57	34.32	33.67	27.70	21.71
Air transportation	23.31	67.28	12.86	13.40	8.42	5.97	7.36	4.68	2.80
Other transportation	14.14	36.30	11.53	10.59	10.31	10.38	4.91	2.02	1.85
Public safety:									
Police protection	136.02	191.51	153.50	130.84	128.43	122.15	117.59	110.56	92.55
Fire protection	68.98	89.19	92.12	83.61	76.58	75.65	70.22	55.38	29.00
Correction	14.23	45.99	7.72	4.16	2.29	1.65	2.78	1.45	.71
Protective inspection and regulation	10.33	13.25	13.72	13.45	12.43	13.40	11.06	7.24	3.11
Environment and housing:									
Natural resources	1.28	1.94	1.83	1.35	2.21	.87	1.17	.53	.64
Parks and recreation	54.67	70.99	82.67	60.93	55.51	59.91	51.36	42.28	29.35
Housing and community development	56.06	113.16	100.84	51.08	56.19	41.14	35.48	19.41	11.99
Sewerage	80.69	108.46	78.99	69.10	57.98	68.34	74.66	73.46	68.28
Solid waste management	42.89	57.76	51.95	41.42	32.71	35.80	36.99	38.96	32.94
Governmental administration:									
Financial administration	27.66	30.93	22.76	25.74	26.53	25.76	24.54	21.70	32.64
Judicial and legal	15.61	34.30	14.24	10.84	9.45	8.89	8.84	8.83	5.36
General public buildings	12.61	20.47	11.68	10.00	11.13	8.80	9.14	11.07	8.32
Other governmental administration	25.57	18.90	31.21	26.09	26.07	27.55	27.37	29.65	28.75
Interest on general debt	82.47	146.33	114.65	74.59	66.82	61.02	61.62	44.02	41.91
Other and unallocable	109.30	175.37	105.87	106.15	93.04	87.99	94.05	70.87	66.41
Utility and liquor store expenditure	268.95	372.45	270.30	233.98	235.00	182.94	218.96	237.54	241.96
Employee retirement expenditure	53.68	169.67	21.45	23.79	24.80	10.64	9.15	3.30	.97
Debt outstanding at end of fiscal year	1 592.58	2 892.18	2 149.52	1 390.12	1 290.08	1 182.12	1 098.73	882.41	792.59
Exhibit: Salaries and wages	483.86	861.68	554.64	467.52	437.45	361.41	346.04	288.72	222.56

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ALABAMA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	438	—	1	3	1	1	9	30	393
Population, 1990	2 431 828	—	265 968	543 173	77 759	53 589	321 071	458 063	712 205
Revenue	2 966 771	—	325 889	721 126	62 935	85 557	540 157	566 977	664 130
General revenue	1 905 242	—	277 172	448 259	50 490	30 435	350 203	325 867	422 816
Intergovernmental revenue ¹	194 830	—	29 532	33 649	16 877	1 947	24 284	31 262	57 279
Federal Government	42 302	—	13 446	7 371	1 850	500	7 805	3 431	7 899
State government	98 222	—	8 091	14 688	2 114	957	13 119	19 745	39 508
From own sources	1 710 412	—	247 640	414 610	33 613	28 488	325 919	294 605	365 537
Taxes	978 466	—	158 379	270 381	20 555	18 609	145 059	174 789	190 694
Property	141 243	—	27 650	33 867	3 774	1 517	21 098	30 390	22 947
Other	837 223	—	130 729	236 514	16 781	17 092	123 961	144 399	167 747
Charges and miscellaneous	731 946	—	89 261	144 229	13 058	9 879	180 860	119 816	174 843
Utility and liquor store revenue	989 432	—	—	259 922	7 824	51 937	187 325	241 110	241 314
Employee retirement revenue	72 097	—	48 717	12 945	4 621	3 185	2 629	—	—
Expenditure	3 252 550	—	329 042	739 297	61 560	90 640	763 739	593 078	675 194
General expenditure	2 181 695	—	309 141	450 322	51 807	41 706	568 913	334 150	425 656
Current expenditure	1 638 971	—	245 588	364 195	41 080	35 658	273 855	296 323	382 272
Capital outlay	542 724	—	63 553	86 127	10 727	6 048	295 058	37 827	43 384
Education services:									
Education	85 220	—	3 474	16 020	5 292	2 640	15 236	27 088	15 470
Libraries	30 416	—	9 978	6 598	265	235	2 950	4 587	5 803
Social services and income maintenance:									
Public welfare	4 770	—	—	177	3	2	633	1 939	2 016
Hospitals	129 002	—	—	396	—	—	75 532	24 654	28 420
Health	18 622	—	3 445	8 554	187	98	1 414	2 122	2 802
Transportation:									
Highways	196 356	—	24 878	53 209	6 037	2 514	31 521	33 630	44 567
Capital outlay	70 128	—	8 258	25 363	1 216	28	17 742	9 163	8 358
Air transportation	30 992	—	27 020	—	360	—	421	2 235	956
Other transportation	24 271	—	15 819	7 628	—	—	152	133	539
Public safety:									
Police protection	252 245	—	35 757	56 874	12 753	4 357	30 672	44 654	67 178
Fire protection	162 010	—	27 584	38 640	7 507	4 120	27 058	33 128	32 973
Correction	9 663	—	2 992	3 205	373	733	521	740	1 099
Protective inspection and regulation	15 889	—	5 845	3 213	457	340	2 833	2 275	926
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	157 845	—	40 086	52 228	682	3 257	18 660	20 468	22 464
Housing and community development	37 521	—	824	5 747	304	835	23 790	3 687	2 334
Sewerage	252 799	—	14 218	31 717	3 339	7 557	148 255	23 624	24 089
Solid waste management	110 616	—	9 570	31 947	4 589	2 786	15 389	19 260	27 075
Governmental administration:									
Financial administration	81 243	—	7 341	12 340	951	1 249	6 014	9 501	43 847
Judicial and legal	22 183	—	9 004	4 978	476	357	2 097	3 127	2 144
General public buildings	17 951	—	1 211	6 488	404	798	3 130	4 234	1 686
Other governmental administration	41 144	—	6 320	7 010	873	1 078	7 029	10 173	8 661
Interest on general debt	251 580	—	55 855	62 292	840	5 674	25 086	36 064	65 769
Other and unallocable	249 357	—	7 920	41 061	6 115	3 076	130 520	26 827	33 838
Utility and liquor store expenditure	1 037 138	—	—	282 658	7 184	46 824	192 006	258 928	249 538
Employee retirement expenditure	33 717	—	19 901	6 317	2 569	2 110	2 820	—	—
Debt outstanding at end of fiscal year	4 320 513	—	807 341	1 195 572	55 815	75 639	370 858	714 429	1 100 859
Exhibit: Salaries and wages	760 473	—	130 261	168 633	19 366	24 250	115 300	140 322	162 341
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	.2	.7	.2	.2	2.1	6.8	89.7
Population, 1990	100.0	—	10.9	22.3	3.2	2.2	13.2	18.8	29.3
Revenue, total	100.0	—	11.0	24.3	2.1	2.9	18.2	19.1	22.4
General revenue	100.0	—	14.5	23.5	2.7	1.6	18.4	17.1	22.2
Intergovernmental revenue ¹	100.0	—	15.2	17.3	8.7	1.0	12.5	16.0	29.4
Federal Government	100.0	—	31.8	17.4	4.4	1.2	18.5	8.1	18.7
State government	100.0	—	8.2	15.0	2.2	1.0	13.4	20.1	40.2
From own sources	100.0	—	14.5	24.2	2.0	1.7	19.1	17.2	21.4
Taxes	100.0	—	16.2	27.6	2.1	1.9	14.8	17.9	19.5
Property	100.0	—	19.6	24.0	2.7	1.1	14.9	21.5	16.2
Other	100.0	—	15.6	28.2	2.0	2.0	14.8	17.2	20.0
Charges and miscellaneous	100.0	—	12.2	19.7	1.8	1.3	24.7	16.4	23.9
Utility and liquor store revenue	100.0	—	—	26.3	.8	5.2	18.9	24.4	24.4
Employee retirement revenue	100.0	—	67.6	18.0	6.4	4.4	3.6	—	—
Expenditure	100.0	—	10.1	22.7	1.9	2.8	23.5	18.2	20.8
General expenditure	100.0	—	14.2	20.6	2.4	1.9	26.1	15.3	19.5
Current expenditure	100.0	—	15.0	22.2	2.5	2.2	16.7	18.1	23.3
Capital outlay	100.0	—	11.7	15.9	2.0	1.1	54.4	7.0	8.0
Education services:									
Education	100.0	—	4.1	18.8	6.2	3.1	17.9	31.8	18.2
Libraries	100.0	—	32.8	21.7	.9	.8	9.7	15.1	19.1
Social services and income maintenance:									
Public welfare	100.0	—	—	3.7	.1	—	13.3	40.6	42.3
Hospitals	100.0	—	—	.3	—	—	58.6	19.1	22.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ALABAMA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	—	18.5	45.9	1.0	.5	7.6	11.4	15.0
Transportation:									
Highways-----	100.0	—	12.7	27.1	3.1	1.3	16.1	17.1	22.7
Capital outlay-----	100.0	—	11.8	36.2	1.7	—	25.3	13.1	11.9
Air transportation-----	100.0	—	87.2	—	1.2	—	1.4	7.2	3.1
Other transportation-----	100.0	—	65.2	31.4	—	—	.6	.5	2.2
Public safety:									
Police protection-----	100.0	—	14.2	22.5	5.1	1.7	12.2	17.7	26.6
Fire protection-----	100.0	—	17.0	23.9	4.6	2.5	16.7	20.4	14.8
Correction-----	100.0	—	31.0	33.2	3.9	7.6	5.4	7.7	11.4
Protective inspection and regulation-----	100.0	—	36.8	20.2	2.9	2.1	17.8	14.3	5.8
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	100.0	—	25.4	33.1	.4	2.1	11.8	13.0	14.2
Housing and community development-----	100.0	—	2.2	15.3	.8	2.2	63.4	9.8	6.2
Sewerage-----	100.0	—	5.6	12.5	1.3	3.0	58.6	9.3	9.5
Solid waste management-----	100.0	—	8.7	28.9	4.1	2.5	13.9	17.4	24.5
Governmental administration:									
Financial administration-----	100.0	—	9.0	15.2	1.2	1.5	7.4	11.7	54.0
Judicial and legal-----	100.0	—	40.6	22.4	2.1	1.6	9.5	14.1	9.7
General public buildings-----	100.0	—	6.7	36.1	2.3	4.4	17.4	23.6	9.4
Other governmental administration-----	100.0	—	15.4	17.0	2.1	2.6	17.1	24.7	21.1
Interest on general debt-----	100.0	—	22.2	24.8	.3	2.3	10.0	14.3	26.1
Other and unallocable-----	100.0	—	3.2	16.5	2.5	1.2	52.3	10.8	13.6
Utility and liquor store expenditure-----	100.0	—	—	27.3	.7	4.5	18.5	25.0	24.1
Employee retirement expenditure-----	100.0	—	59.0	18.7	7.6	6.3	8.4	—	—
Debt outstanding at end of fiscal year-----	100.0	—	18.7	27.7	1.3	1.8	8.6	16.5	25.5
Exhibit: Salaries and wages-----	100.0	—	17.1	22.2	2.5	3.2	15.2	18.5	21.3
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 219.98	—	1 225.29	1 327.62	809.36	1 596.54	1 682.36	1 237.77	932.50
General revenue-----	783.46	—	1 042.13	825.26	649.31	567.93	1 090.73	711.40	593.67
Intergovernmental revenue ¹ -----	80.12	—	111.04	61.95	217.04	36.33	75.63	68.25	80.42
Federal Government-----	17.40	—	50.55	13.57	23.79	9.33	24.31	7.49	11.09
State government-----	40.39	—	30.42	27.04	27.19	17.86	40.86	43.11	55.47
From own sources-----	703.34	—	931.09	763.31	432.27	531.60	1 015.10	643.15	513.25
Taxes-----	402.36	—	595.48	497.78	264.34	347.25	451.80	381.58	267.75
Property-----	58.08	—	103.96	62.35	48.53	28.31	65.71	66.34	32.22
Other-----	344.28	—	491.52	435.43	215.81	318.95	386.09	315.24	235.53
Charges and miscellaneous-----	300.99	—	335.61	265.53	167.93	184.35	563.30	261.57	245.50
Utility and liquor store revenue-----	406.87	—	—	478.53	100.62	969.17	583.44	526.37	338.83
Employee retirement revenue-----	29.65	—	183.17	23.83	59.43	59.43	8.19	—	—
Expenditure-----	1 337.49	—	1 237.15	1 361.07	791.68	1 691.39	2 378.72	1 294.75	948.03
General expenditure-----	897.14	—	1 162.32	829.06	666.25	778.26	1 771.92	729.48	597.66
Current expenditure-----	673.97	—	923.37	670.50	528.30	665.40	852.94	646.90	536.74
Capital outlay-----	223.18	—	238.95	158.56	137.95	112.86	918.98	82.58	60.92
Education services:									
Education-----	35.04	—	13.06	29.49	68.06	49.26	47.45	59.14	21.72
Libraries-----	12.51	—	37.52	12.15	3.41	4.39	9.19	10.01	8.15
Social services and income maintenance:									
Public welfare-----	1.96	—	—	.33	.04	.04	1.97	4.23	2.83
Hospitals-----	53.05	—	—	.73	—	—	235.25	53.82	39.90
Health-----	7.66	—	12.95	15.75	2.40	1.83	4.40	4.63	3.93
Transportation:									
Highways-----	80.74	—	93.54	97.96	77.64	46.91	98.17	73.42	62.58
Capital outlay-----	28.84	—	31.05	46.69	15.64	.52	55.26	20.00	11.74
Air transportation-----	12.74	—	101.59	—	4.63	—	1.31	4.88	1.34
Other transportation-----	9.98	—	59.48	14.04	—	—	.47	.29	.76
Public safety:									
Police protection-----	103.73	—	134.44	104.71	164.01	81.30	95.53	97.48	94.32
Fire protection-----	66.62	—	103.71	71.14	96.54	76.88	84.27	72.32	33.66
Correction-----	3.97	—	11.25	5.90	4.80	13.68	1.62	1.62	1.54
Protective inspection and regulation-----	6.53	—	21.98	5.92	5.88	6.34	8.82	4.97	1.30
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	64.91	—	150.72	96.15	8.77	60.78	58.12	44.68	31.54
Housing and community development-----	15.43	—	3.10	10.58	3.91	15.58	74.10	8.05	3.28
Sewerage-----	103.95	—	53.46	58.39	42.94	141.02	461.75	51.57	33.82
Solid waste management-----	45.49	—	35.98	58.82	59.02	51.99	47.93	42.05	38.02
Governmental administration:									
Financial administration-----	33.41	—	27.60	22.72	12.23	23.31	18.73	20.74	61.57
Judicial and legal-----	9.12	—	33.85	9.16	6.12	6.66	6.53	6.83	3.01
General public buildings-----	7.38	—	4.55	11.94	5.20	14.89	9.75	9.24	2.37
Other governmental administration-----	16.92	—	23.76	12.91	11.23	20.12	21.89	22.21	12.16
Interest on general debt-----	103.45	—	210.01	114.68	10.80	105.88	78.13	78.73	92.35
Other and unallocable-----	102.54	—	29.78	75.59	78.64	57.40	406.51	58.57	47.51
Utility and liquor store expenditure-----	426.48	—	—	520.38	92.39	873.76	598.02	565.27	350.37
Employee retirement expenditure-----	13.86	—	74.82	11.63	33.04	39.37	8.78	—	—
Debt outstanding at end of fiscal year-----	1 776.65	—	3 035.48	2 201.09	717.79	1 411.47	1 155.07	1 559.67	1 545.71
Exhibit: Salaries and wages-----	312.72	—	489.76	310.46	249.05	452.52	359.11	306.34	227.94

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ALASKA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	148	—	1	—	—	—	2	—	145
Population, 1990	406 814	—	226 338	—	—	—	57 594	—	122 882
Revenue	1 606 733	—	814 878	—	—	—	196 401	—	595 454
General revenue	1 410 903	—	695 829	—	—	—	176 136	—	538 938
Intergovernmental revenue ¹	509 724	—	269 559	—	—	—	84 400	—	155 765
Federal Government	26 403	—	5 511	—	—	—	2 197	—	18 695
State government	469 557	—	264 048	—	—	—	74 036	—	131 473
From own sources	901 179	—	426 270	—	—	—	91 736	—	383 173
Taxes	326 099	—	179 249	—	—	—	41 142	—	105 708
Property	240 350	—	165 368	—	—	—	22 467	—	52 515
Other	85 749	—	13 881	—	—	—	18 675	—	53 193
Charges and miscellaneous	575 080	—	247 021	—	—	—	50 594	—	277 465
Utility and liquor store revenue	170 994	—	94 213	—	—	—	20 265	—	56 516
Employee retirement revenue	24 836	—	24 836	—	—	—	—	—	—
Expenditure	1 639 530	—	868 330	—	—	—	183 856	—	587 344
General expenditure	1 369 146	—	698 887	—	—	—	144 857	—	525 402
Current expenditure	1 170 091	—	622 116	—	—	—	110 092	—	437 883
Capital outlay	199 055	—	76 771	—	—	—	34 765	—	87 519
Education services:									
Education	401 608	—	284 376	—	—	—	29 879	—	87 353
Libraries	12 808	—	7 369	—	—	—	747	—	4 692
Social services and income maintenance:									
Public welfare	9 167	—	5 545	—	—	—	2 574	—	1 048
Hospitals	32 495	—	—	—	—	—	13 407	—	19 088
Health	37 432	—	26 655	—	—	—	1 615	—	9 162
Transportation:									
Highways	79 334	—	43 338	—	—	—	9 606	—	26 390
Capital outlay	31 246	—	17 588	—	—	—	4 198	—	9 460
Air transportation	19 043	—	4 899	—	—	—	10 482	—	3 662
Other transportation	38 960	—	9 346	—	—	—	1 367	—	28 247
Public safety:									
Police protection	72 035	—	39 631	—	—	—	7 619	—	24 785
Fire protection	37 641	—	22 494	—	—	—	4 859	—	10 288
Correction	823	—	—	—	—	—	—	—	823
Protective inspection and regulation	3 778	—	1 800	—	—	—	735	—	1 243
Environment and housing:									
Natural resources	245	—	—	—	—	—	—	—	245
Parks and recreation	35 442	—	14 349	—	—	—	7 221	—	13 872
Housing and community development	3 597	—	1 741	—	—	—	1 821	—	35
Sewerage	63 863	—	21 291	—	—	—	10 011	—	32 561
Solid waste management	23 724	—	15 692	—	—	—	—	—	8 032
Governmental administration:									
Financial administration	25 559	—	6 050	—	—	—	2 135	—	17 374
Judicial and legal	3 084	—	709	—	—	—	659	—	1 716
General public buildings	2 624	—	—	—	—	—	—	—	2 624
Other governmental administration	26 578	—	8 491	—	—	—	2 227	—	15 860
Interest on general debt	233 036	—	59 238	—	—	—	15 283	—	158 515
Other and unallocable	206 270	—	125 873	—	—	—	22 610	—	57 787
Utility and liquor store expenditure	263 435	—	162 494	—	—	—	38 999	—	61 942
Employee retirement expenditure	6 949	—	6 949	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 691 937	—	1 055 083	—	—	—	101 620	—	2 535 234
Exhibit: Salaries and wages	573 340	—	321 798	—	—	—	88 207	—	163 335
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	.7	—	—	—	1.4	—	98.0
Population, 1990	100.0	—	55.6	—	—	—	14.2	—	30.2
Revenue, total	100.0	—	50.7	—	—	—	12.2	—	37.1
General revenue	100.0	—	49.3	—	—	—	12.5	—	38.2
Intergovernmental revenue ¹	100.0	—	52.9	—	—	—	16.6	—	30.6
Federal Government	100.0	—	20.9	—	—	—	8.3	—	70.8
State government	100.0	—	56.2	—	—	—	15.8	—	28.0
From own sources	100.0	—	47.3	—	—	—	10.2	—	42.5
Taxes	100.0	—	55.0	—	—	—	12.6	—	32.4
Property	100.0	—	68.8	—	—	—	9.3	—	21.8
Other	100.0	—	16.2	—	—	—	21.8	—	62.0
Charges and miscellaneous	100.0	—	43.0	—	—	—	8.8	—	48.2
Utility and liquor store revenue	100.0	—	55.1	—	—	—	11.9	—	33.1
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	—	53.0	—	—	—	11.2	—	35.8
General expenditure	100.0	—	51.0	—	—	—	10.6	—	38.4
Current expenditure	100.0	—	53.2	—	—	—	9.4	—	37.4
Capital outlay	100.0	—	38.6	—	—	—	17.5	—	44.0
Education services:									
Education	100.0	—	70.8	—	—	—	7.4	—	21.8
Libraries	100.0	—	57.5	—	—	—	5.8	—	36.6
Social services and income maintenance:									
Public welfare	100.0	—	60.5	—	—	—	28.1	—	11.4
Hospitals	100.0	—	—	—	—	—	41.3	—	58.7

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ALASKA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	71.2	—	—	—	4.3	—	24.5
Transportation:									
Highways	100.0	—	54.6	—	—	—	12.1	—	33.3
Capital outlay	100.0	—	56.3	—	—	—	13.4	—	30.3
Air transportation	100.0	—	25.7	—	—	—	55.0	—	19.2
Other transportation	100.0	—	24.0	—	—	—	3.5	—	72.5
Public safety:									
Police protection	100.0	—	55.0	—	—	—	10.6	—	34.4
Fire protection	100.0	—	59.8	—	—	—	12.9	—	27.3
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	47.6	—	—	—	19.5	—	32.9
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	—	40.5	—	—	—	20.4	—	39.1
Housing and community development	100.0	—	48.4	—	—	—	50.6	—	1.0
Sewerage	100.0	—	33.3	—	—	—	15.7	—	51.0
Solid waste management	100.0	—	66.1	—	—	—	—	—	33.9
Governmental administration:									
Financial administration	100.0	—	23.7	—	—	—	8.4	—	68.0
Judicial and legal	100.0	—	23.0	—	—	—	21.4	—	55.6
General public buildings	100.0	—	—	—	—	—	—	—	100.0
Other governmental administration	100.0	—	31.9	—	—	—	8.4	—	59.7
Interest on general debt	100.0	—	25.4	—	—	—	6.6	—	68.0
Other and unallocable	100.0	—	61.0	—	—	—	11.0	—	28.0
Utility and liquor store expenditure	100.0	—	61.7	—	—	—	14.8	—	23.5
Employee retirement expenditure	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	28.6	—	—	—	2.8	—	68.7
Exhibit: Salaries and wages	100.0	—	56.1	—	—	—	15.4	—	28.5
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	3 949.55	—	3 600.27	—	—	—	3 410.09	—	4 845.74
General revenue	3 468.18	—	3 074.29	—	—	—	3 058.24	—	4 385.82
Intergovernmental revenue ¹	1 252.97	—	1 190.96	—	—	—	1 465.43	—	1 267.60
Federal Government	64.90	—	24.35	—	—	—	38.15	—	152.14
State government	1 154.23	—	1 166.61	—	—	—	1 285.48	—	1 069.91
From own sources	2 215.21	—	1 883.33	—	—	—	1 592.80	—	3 118.22
Taxes	801.59	—	791.95	—	—	—	714.35	—	860.24
Property	590.81	—	730.62	—	—	—	390.09	—	427.36
Other	210.78	—	61.33	—	—	—	324.25	—	432.88
Charges and miscellaneous	1 413.62	—	1 091.38	—	—	—	878.46	—	2 257.98
Utility and liquor store revenue	420.32	—	416.25	—	—	—	351.86	—	459.92
Employee retirement revenue	61.05	—	109.73	—	—	—	—	—	—
Expenditure	4 030.17	—	3 836.43	—	—	—	3 192.28	—	4 779.74
General expenditure	3 365.53	—	3 087.80	—	—	—	2 515.14	—	4 275.66
Current expenditure	2 876.23	—	2 748.61	—	—	—	1 911.52	—	3 563.44
Capital outlay	489.30	—	339.19	—	—	—	603.62	—	712.22
Education services:									
Education	987.20	—	1 256.42	—	—	—	518.79	—	710.87
Libraries	31.48	—	32.56	—	—	—	12.97	—	38.18
Social services and income maintenance:									
Public welfare	22.53	—	24.50	—	—	—	44.69	—	8.53
Hospitals	79.88	—	—	—	—	—	232.78	—	155.34
Health	92.01	—	117.77	—	—	—	28.04	—	74.56
Transportation:									
Highways	195.01	—	191.47	—	—	—	166.79	—	214.76
Capital outlay	76.81	—	77.71	—	—	—	72.89	—	76.98
Air transportation	46.81	—	21.64	—	—	—	182.00	—	29.80
Other transportation	95.77	—	41.29	—	—	—	23.74	—	229.87
Public safety:									
Police protection	177.07	—	175.10	—	—	—	132.29	—	201.70
Fire protection	92.53	—	99.38	—	—	—	84.37	—	83.72
Correction	2.02	—	—	—	—	—	—	—	6.70
Protective inspection and regulation	9.29	—	7.95	—	—	—	12.76	—	10.12
Environment and housing:									
Natural resources .....	.60	—	—	—	—	—	—	—	1.99
Parks and recreation	87.12	—	63.40	—	—	—	125.38	—	112.89
Housing and community development	8.84	—	7.69	—	—	—	31.62	—	.28
Sewerage	156.98	—	94.07	—	—	—	173.82	—	264.98
Solid waste management	58.32	—	69.33	—	—	—	—	—	65.36
Governmental administration:									
Financial administration	62.83	—	26.73	—	—	—	37.07	—	141.39
Judicial and legal	7.58	—	3.13	—	—	—	11.44	—	13.96
General public buildings	6.45	—	—	—	—	—	—	—	21.35
Other governmental administration	65.33	—	37.51	—	—	—	38.67	—	129.07
Interest on general debt	572.83	—	261.72	—	—	—	265.36	—	1 289.98
Other and unallocable	507.04	—	556.13	—	—	—	392.58	—	470.26
Utility and liquor store expenditure	647.56	—	717.93	—	—	—	677.14	—	504.08
Employee retirement expenditure	17.08	—	30.70	—	—	—	—	—	—
Debt outstanding at end of fiscal year	9 075.25	—	4 661.54	—	—	—	1 764.42	—	20 631.45
Exhibit: Salaries and wages	1 409.34	—	1 421.76	—	—	—	1 531.53	—	1 329.20

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ARIZONA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	86	2	1	3	1	2	4	10	63
Population, 1990	2 841 026	1 388 793	288 091	420 068	90 533	105 541	134 483	166 399	247 118
Revenue	3 025 499	1 607 881	293 794	407 300	87 018	84 263	138 566	133 025	273 652
General revenue	2 549 700	1 349 330	216 085	346 314	75 191	78 999	123 974	122 545	237 262
Intergovernmental revenue ¹	808 973	431 253	60 740	86 931	26 892	23 249	43 620	40 134	96 154
Federal Government	144 854	103 985	5 791	12 705	8 051	806	3 758	2 978	6 780
State government	622 202	293 764	54 336	73 291	17 345	22 259	38 512	35 626	87 069
From own sources	1 740 727	918 077	155 345	259 383	48 299	55 750	80 354	82 411	141 108
Taxes	860 003	465 866	44 447	136 390	22 089	28 794	41 803	55 448	67 166
Property	243 206	140 544	4 587	43 057	7 781	8 326	12 905	13 330	12 676
Other	616 797	325 322	39 860	93 333	14 308	18 468	28 898	42 118	54 490
Charges and miscellaneous	880 724	452 211	110 898	122 993	26 210	28 956	38 551	26 963	73 942
Utility and liquor store revenue	396 816	179 568	77 709	60 986	11 827	5 264	14 592	10 480	36 390
Employee retirement revenue	78 983	78 983	—	—	—	—	—	—	—
Expenditure	3 234 246	1 553 857	486 887	425 302	86 514	92 874	160 488	147 338	280 986
General expenditure	2 727 943	1 267 800	416 320	374 677	74 700	77 736	138 814	133 986	244 630
Current expenditure	2 012 395	1 025 900	176 978	300 335	55 071	60 962	94 366	99 100	199 683
Capital outlay	715 548	241 180	239 342	74 342	19 629	16 774	44 448	34 886	44 947
Education services:									
Education	555	555	—	—	—	—	—	—	—
Libraries	61 466	25 125	10 330	10 666	1 617	5 573	3 231	1 425	3 499
Social services and income maintenance:									
Public welfare	4 370	2 114	220	1 517	—	—	25	313	181
Hospitals	4 356	—	—	—	—	—	—	—	4 356
Health	3 787	1 667	—	—	—	136	446	321	1 217
Transportation:									
Highways	339 795	114 296	81 442	40 178	10 399	7 945	24 303	23 892	37 340
Capital outlay	207 539	73 668	70 776	18 703	7 257	2 574	16 230	9 056	9 275
Air transportation	130 006	104 856	6 426	1 932	4 327	—	7 414	1 870	3 181
Other transportation	8 291	6 915	1 256	—	—	—	—	120	—
Public safety:									
Police protection	414 764	205 323	51 365	55 548	8 915	12 555	15 706	24 025	41 327
Fire protection	194 807	107 953	29 867	19 907	4 356	7 549	8 599	8 192	8 384
Correction	8 915	6 198	1 110	—	—	308	328	19	952
Protective inspection and regulation	25 516	8 678	2 569	6 650	638	1 173	2 128	888	2 792
Environment and housing:									
Natural resources	2 729	2 729	—	—	—	—	—	—	—
Parks and recreation	186 885	97 484	17 040	27 069	3 271	8 595	9 703	8 418	15 305
Housing and community development	120 483	89 115	5 307	12 747	3 892	954	2 419	3 003	3 046
Sewerage	235 743	50 968	88 691	12 172	6 995	7 212	18 601	23 811	27 293
Solid waste management	106 049	48 359	13 303	18 122	2 959	4 594	5 625	4 943	8 144
Governmental administration:									
Financial administration	74 282	28 177	9 707	13 333	3 908	2 286	1 661	3 292	11 918
Judicial and legal	61 434	38 207	4 313	4 842	1 267	1 214	1 729	3 055	6 807
General public buildings	37 078	20 540	3 041	4 064	1 312	811	1 336	1 877	4 097
Other governmental administration	148 739	28 719	50 290	18 479	8 529	6 246	4 770	10 693	21 013
Interest on general debt	364 053	195 664	28 580	59 522	8 150	9 331	25 110	9 933	27 763
Other and unallocable	193 840	83 438	11 463	67 929	4 165	1 254	5 680	3 896	16 015
Utility and liquor store expenditure	473 284	253 758	70 567	50 625	11 814	15 138	21 674	13 352	36 356
Employee retirement expenditure	33 019	33 019	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	5 741 827	3 134 458	554 538	972 495	210 205	133 931	170 841	123 381	441 978
Exhibit: Salaries and wages	1 000 812	543 025	103 587	136 474	21 420	30 214	42 171	49 707	74 214
PERCENT DISTRIBUTION									
Number of municipalities	100.0	2.3	1.2	3.5	1.2	2.3	4.7	11.6	73.3
Population, 1990	100.0	48.9	10.1	14.8	3.2	3.7	4.7	5.9	8.7
Revenue, total	100.0	53.1	9.7	13.5	2.9	2.8	4.6	4.4	9.0
General revenue	100.0	52.9	8.5	13.6	2.9	3.1	4.9	4.8	9.3
Intergovernmental revenue ¹	100.0	53.3	7.5	10.7	3.3	2.9	5.4	5.0	11.9
Federal Government	100.0	71.8	4.0	8.8	5.6	.6	2.6	2.1	4.7
State government	100.0	47.2	8.7	11.8	2.8	3.6	6.2	5.7	14.0
From own sources	100.0	52.7	8.9	14.9	2.8	3.2	4.6	4.7	8.1
Taxes	100.0	54.2	5.2	15.9	2.6	3.1	4.9	6.4	7.8
Property	100.0	57.8	1.9	17.7	3.2	3.4	5.3	5.5	5.2
Other	100.0	52.7	6.5	15.1	2.3	3.0	4.7	6.8	8.8
Charges and miscellaneous	100.0	51.3	12.6	14.0	3.0	3.3	4.4	3.1	8.4
Utility and liquor store revenue	100.0	45.3	19.6	15.4	3.0	1.3	3.7	2.6	9.2
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	48.0	15.1	13.1	2.7	2.9	5.0	4.6	8.7
General expenditure	100.0	46.4	15.3	13.7	2.7	2.8	5.1	4.9	9.0
Current expenditure	100.0	51.0	8.8	14.9	2.7	3.0	4.7	4.9	9.9
Capital outlay	100.0	33.7	33.4	10.4	2.7	2.3	6.2	4.9	6.3
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	40.9	16.8	17.4	2.6	9.1	5.3	2.3	5.7
Social services and income maintenance:									
Public welfare	100.0	48.4	5.0	34.7	—	—	.6	7.2	4.1
Hospitals	100.0	—	—	—	—	—	—	—	100.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ARIZONA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	44.0	—	—	—	3.6	11.8	8.5	32.1
Transportation:									
Highways	100.0	33.6	24.0	11.8	3.1	2.3	7.2	7.0	11.0
Capital outlay	100.0	35.5	34.1	9.0	3.5	1.2	7.8	4.4	4.5
Air transportation	100.0	80.7	4.9	1.5	3.3	—	5.7	1.4	2.4
Other transportation	100.0	83.4	15.1	—	—	—	—	1.4	—
Public safety:									
Police protection	100.0	49.5	12.4	13.4	2.1	3.0	3.8	5.8	10.0
Fire protection	100.0	55.4	15.3	10.2	2.2	3.9	4.4	4.2	4.3
Correction	100.0	69.5	12.5	—	—	—	3.7	—	10.7
Protective inspection and regulation	100.0	34.0	10.1	26.1	2.5	4.6	8.3	3.5	10.9
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	52.2	9.1	14.5	1.8	4.6	5.2	4.5	8.2
Housing and community development	100.0	74.0	4.4	10.6	3.2	.8	2.0	2.5	2.5
Sewerage	100.0	21.6	37.6	5.2	3.0	3.1	7.9	10.1	11.6
Solid waste management	100.0	45.6	12.5	17.1	2.8	4.3	5.3	4.7	7.7
Governmental administration:									
Financial administration	100.0	37.9	13.1	17.9	5.3	3.1	2.2	4.4	16.0
Judicial and legal	100.0	62.2	7.0	7.9	2.1	2.0	2.8	5.0	11.1
General public buildings	100.0	55.4	8.2	11.0	3.5	2.2	3.6	5.1	11.0
Other governmental administration	100.0	19.3	33.8	12.4	5.7	4.2	3.2	7.2	14.1
Interest on general debt	100.0	53.7	7.9	16.3	2.2	2.6	6.9	2.7	7.6
Other and unallocable	100.0	43.0	5.9	35.0	2.1	.6	2.9	2.0	8.3
Utility and liquor store expenditure	100.0	53.6	14.9	10.7	2.5	3.2	4.6	2.8	7.7
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	54.6	9.7	16.9	3.7	2.3	3.0	2.1	7.7
Exhibit: Salaries and wages	100.0	54.3	10.4	13.6	2.1	3.0	4.2	5.0	7.4
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 064.93	1 157.75	1 019.80	969.60	961.17	798.39	1 030.36	799.43	1 107.37
General revenue	897.46	971.58	750.06	824.42	830.54	748.51	921.86	736.45	960.12
Intergovernmental revenue ¹	284.75	310.52	210.84	206.95	297.04	220.28	324.35	241.19	389.10
Federal Government	50.99	74.87	20.10	30.25	88.93	7.64	27.94	17.90	27.44
State government	219.01	211.52	188.61	174.47	191.59	210.90	286.37	214.10	352.34
From own sources	612.71	661.06	539.22	617.48	533.50	528.23	597.50	495.26	571.01
Taxes	302.71	335.45	154.28	324.69	243.99	253.87	310.84	333.22	271.80
Property	85.60	101.20	15.92	102.50	85.95	78.89	95.96	80.11	51.30
Other	217.10	234.25	138.36	222.19	158.04	174.98	214.88	253.11	220.50
Charges and miscellaneous	310.00	325.61	384.94	292.79	289.51	274.36	286.66	162.04	299.22
Utility and liquor store revenue	139.67	129.30	269.74	145.18	130.64	49.88	108.50	62.98	147.26
Employee retirement revenue	27.80	56.87	—	—	—	—	—	—	—
Expenditure	1 138.41	1 118.85	1 690.05	1 012.46	955.61	879.98	1 193.37	885.45	1 137.05
General expenditure	960.20	912.36	1 445.10	891.94	825.11	736.55	1 032.20	805.21	989.93
Current expenditure	708.33	738.70	614.31	714.97	608.30	577.61	701.69	595.56	808.05
Capital outlay	251.86	173.66	830.79	176.98	216.82	158.93	330.51	209.65	181.88
Education services:									
Education .....	.20	.40	—	—	—	—	—	—	—
Libraries	21.64	18.09	35.86	25.39	17.86	52.80	24.03	8.56	14.16
Social services and income maintenance:									
Public welfare	1.54	1.52	.76	3.61	—	—	.19	1.88	.73
Hospitals	1.53	—	—	—	—	—	—	—	17.63
Health	1.33	1.20	—	—	—	1.29	3.32	1.93	4.92
Transportation:									
Highways	119.60	82.30	282.70	95.65	114.86	75.28	180.71	143.58	151.10
Capital outlay	73.05	53.04	245.67	44.52	80.16	24.39	120.68	54.42	37.53
Air transportation	45.76	75.50	22.31	4.60	47.79	—	55.13	11.24	12.87
Other transportation	2.92	4.98	4.36	—	—	—	—	.72	—
Public safety:									
Police protection	145.99	147.84	178.29	132.24	98.47	118.96	116.79	144.38	167.24
Fire protection	68.57	77.73	103.67	47.39	48.12	71.53	63.94	49.23	33.93
Correction	3.14	4.46	3.85	—	—	2.92	2.44	.11	3.85
Protective inspection and regulation	8.98	6.25	8.92	15.83	7.05	11.11	15.82	5.34	11.30
Environment and housing:									
Natural resources .....	.96	1.97	—	—	—	—	—	—	—
Parks and recreation	65.78	70.19	59.15	64.44	36.13	81.44	72.15	50.59	61.93
Housing and community development	42.41	64.17	18.42	30.35	42.99	9.04	17.99	18.05	12.33
Sewerage	82.98	36.70	307.86	28.98	77.26	68.33	138.31	143.10	110.45
Solid waste management	37.33	34.82	46.18	43.14	32.68	43.53	41.83	29.71	32.96
Governmental administration:									
Financial administration	26.15	20.29	33.69	31.74	43.17	21.66	12.35	19.78	48.23
Judicial and legal	21.62	27.51	14.97	11.53	13.99	11.50	12.86	18.36	27.55
General public buildings	13.05	14.79	10.56	9.67	14.49	7.68	9.93	11.28	16.58
Other governmental administration	52.35	20.68	174.56	43.99	94.21	59.18	35.47	64.26	85.03
Interest on general debt	128.14	140.89	99.20	141.70	90.02	88.41	186.72	59.69	112.35
Other and unallocable	68.23	60.08	39.79	161.71	46.01	11.88	42.24	23.41	64.81
Utility and liquor store expenditure	166.59	182.72	244.95	120.52	130.49	143.43	161.17	80.24	147.12
Employee retirement expenditure	11.62	23.78	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 021.04	2 256.97	1 924.87	2 315.09	2 321.86	1 268.99	1 270.35	741.48	1 788.53
Exhibit: Salaries and wages	352.27	391.00	359.56	324.89	236.60	286.28	313.58	298.72	300.32

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ARKANSAS									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	489	-	-	1	-	3	7	16	462
Population, 1990	1 440 783	-	-	175 795	-	191 679	234 878	270 990	567 441
Revenue	1 065 930	-	-	159 689	-	188 898	233 034	181 755	302 554
General revenue	732 181	-	-	137 440	-	108 206	156 671	123 306	206 558
Intergovernmental revenue ¹	179 909	-	-	36 078	-	29 589	23 759	26 579	63 904
Federal Government	21 725	-	-	5 315	-	7 479	2 209	2 053	4 689
State government	95 104	-	-	11 338	-	11 865	15 482	16 802	39 617
From own sources	552 272	-	-	101 362	-	78 617	132 912	96 727	142 654
Taxes	221 001	-	-	34 337	-	38 190	49 430	38 093	60 951
Property	51 512	-	-	12 960	-	11 764	5 533	9 822	11 433
Other	169 489	-	-	21 377	-	26 426	43 897	28 271	49 518
Charges and miscellaneous	331 271	-	-	67 025	-	40 427	83 482	58 634	81 703
Utility and liquor store revenue	316 854	-	-	16 377	-	75 006	72 888	56 949	95 634
Employee retirement revenue	16 895	-	-	5 872	-	5 686	3 475	1 500	362
Expenditure	991 565	-	-	159 085	-	158 148	208 795	174 410	291 127
General expenditure	691 075	-	-	142 720	-	96 036	142 269	119 305	190 745
Current expenditure	604 670	-	-	121 534	-	81 811	128 242	105 652	167 431
Capital outlay	86 405	-	-	21 186	-	14 225	14 027	13 653	23 314
Education services:									
Education	66	-	-	-	-	-	-	-	66
Libraries	7 818	-	-	3 820	-	1 318	980	1 320	380
Social services and income maintenance:									
Public welfare	111	-	-	-	-	90	-	12	9
Hospitals	49 409	-	-	-	-	-	23 440	8 205	17 764
Health	8 892	-	-	4 462	-	625	501	1 175	2 129
Transportation:									
Highways	91 563	-	-	15 703	-	17 022	12 695	15 267	30 876
Capital outlay	25 641	-	-	4 291	-	8 127	1 427	4 387	7 409
Air transportation	23 870	-	-	14 576	-	2 608	2 428	2 014	2 244
Other transportation	2 819	-	-	2 410	-	142	267	-	-
Public safety:									
Police protection	99 045	-	-	17 867	-	15 463	15 791	19 020	30 904
Fire protection	64 214	-	-	14 081	-	11 960	12 825	12 535	12 813
Correction	2 658	-	-	1 038	-	455	295	379	491
Protective inspection and regulation	3 850	-	-	1 108	-	339	1 103	919	381
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	33 622	-	-	8 098	-	8 261	7 020	4 432	5 811
Housing and community development	9 450	-	-	3 362	-	2 614	968	1 313	1 193
Sewerage	78 568	-	-	11 118	-	10 323	21 660	13 796	21 671
Solid waste management	46 113	-	-	5 037	-	6 131	9 977	10 608	14 360
Governmental administration:									
Financial administration	25 570	-	-	2 286	-	1 311	2 594	2 343	17 036
Judicial and legal	9 671	-	-	1 900	-	1 923	2 237	1 767	1 844
General public buildings	4 469	-	-	1 026	-	462	873	1 120	988
Other governmental administration	19 833	-	-	3 696	-	3 281	3 262	5 200	4 394
Interest on general debt	64 934	-	-	19 551	-	7 901	13 184	11 857	12 441
Other and unallocable	44 530	-	-	11 581	-	3 807	10 169	6 023	12 950
Utility and liquor store expenditure	293 171	-	-	12 862	-	60 854	64 814	54 581	100 060
Employee retirement expenditure	7 319	-	-	3 503	-	1 258	1 712	524	322
Debt outstanding at end of fiscal year	1 514 870	-	-	295 176	-	277 918	333 704	289 644	318 428
Exhibit: Salaries and wages	334 538	-	-	61 559	-	37 145	58 586	91 872	85 376
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	.2	-	.6	1.4	3.3	94.5
Population, 1990	100.0	-	-	12.2	-	13.3	16.3	18.8	39.4
Revenue, total	100.0	-	-	15.0	-	17.7	21.9	17.1	28.4
General revenue	100.0	-	-	18.8	-	14.8	21.4	16.8	28.2
Intergovernmental revenue ¹	100.0	-	-	20.1	-	16.4	13.2	14.8	35.5
Federal Government	100.0	-	-	24.5	-	34.4	10.2	9.4	21.5
State government	100.0	-	-	11.9	-	12.5	16.3	17.7	41.7
From own sources	100.0	-	-	18.4	-	14.2	24.1	17.5	25.8
Taxes	100.0	-	-	15.5	-	17.3	22.4	17.2	27.6
Property	100.0	-	-	25.2	-	22.8	10.7	19.1	22.2
Other	100.0	-	-	12.6	-	15.6	25.9	16.7	29.2
Charges and miscellaneous	100.0	-	-	20.2	-	12.2	25.2	17.7	24.7
Utility and liquor store revenue	100.0	-	-	5.2	-	23.7	23.0	18.0	30.2
Employee retirement revenue	100.0	-	-	34.8	-	33.7	20.6	8.9	2.1
Expenditure	100.0	-	-	16.0	-	15.9	21.1	17.6	29.4
General expenditure	100.0	-	-	20.7	-	13.9	20.6	17.3	27.6
Current expenditure	100.0	-	-	20.1	-	13.5	21.2	17.5	27.7
Capital outlay	100.0	-	-	24.5	-	16.5	16.2	15.8	27.0
Education services:									
Education	100.0	-	-	-	-	-	-	-	100.0
Libraries	100.0	-	-	48.9	-	16.9	12.5	16.9	4.9
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	81.1	-	10.8	8.1
Hospitals	100.0	-	-	-	-	-	47.4	16.6	36.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ARKANSAS—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	50.2	-	7.0	5.6	13.2	23.9
Transportation:									
Highways-----	100.0	-	-	17.1	-	18.6	13.9	16.7	33.7
Capital outlay-----	100.0	-	-	16.7	-	31.7	5.6	17.1	28.9
Air transportation-----	100.0	-	-	61.1	-	10.9	10.2	8.4	9.4
Other transportation-----	100.0	-	-	85.5	-	5.0	9.5	-	-
Public safety:									
Police protection-----	100.0	-	-	18.0	-	15.6	15.9	19.2	31.2
Fire protection-----	100.0	-	-	21.9	-	18.6	20.0	19.5	20.0
Correction-----	100.0	-	-	39.1	-	17.1	11.1	14.3	18.5
Protective inspection and regulation-----	100.0	-	-	28.8	-	8.8	28.6	23.9	9.9
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	24.1	-	24.6	20.9	13.2	17.3
Housing and community development-----	100.0	-	-	35.6	-	27.7	10.2	13.9	12.6
Sewerage-----	100.0	-	-	14.2	-	13.1	27.6	17.6	27.6
Solid waste management-----	100.0	-	-	10.9	-	13.3	21.6	23.0	31.1
Governmental administration:									
Financial administration-----	100.0	-	-	8.9	-	5.1	10.1	9.2	66.6
Judicial and legal-----	100.0	-	-	19.6	-	19.9	23.1	18.3	19.1
General public buildings-----	100.0	-	-	23.0	-	10.3	19.5	25.1	22.1
Other governmental administration-----	100.0	-	-	18.6	-	16.5	16.4	26.2	22.2
Interest on general debt-----	100.0	-	-	30.1	-	12.2	20.3	18.3	19.2
Other and unallocable-----	100.0	-	-	26.0	-	8.5	22.8	13.5	29.1
Utility and liquor store expenditure-----	100.0	-	-	4.4	-	20.8	22.1	18.6	34.1
Employee retirement expenditure-----	100.0	-	-	47.9	-	17.2	23.4	7.2	4.4
Debt outstanding at end of fiscal year-----	100.0	-	-	19.5	-	18.3	22.0	19.1	21.0
Exhibit: Salaries and wages-----	100.0	-	-	18.4	-	11.1	17.5	27.5	25.5
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	739.83	-	-	908.38	-	985.49	992.15	670.71	533.19
General revenue-----	508.18	-	-	781.82	-	564.52	667.03	455.02	364.02
Intergovernmental revenue ¹ -----	124.87	-	-	205.23	-	154.37	101.15	98.08	112.62
Federal Government-----	15.08	-	-	30.23	-	39.02	9.40	7.58	8.23
State government-----	66.01	-	-	64.50	-	61.90	65.92	62.00	69.82
From own sources-----	383.31	-	-	576.59	-	410.15	565.88	356.94	251.40
Taxes-----	153.39	-	-	195.32	-	199.24	210.45	140.57	107.41
Property-----	35.75	-	-	73.72	-	61.37	23.56	36.24	20.15
Other-----	117.64	-	-	121.60	-	137.87	186.89	104.32	87.27
Charges and miscellaneous-----	229.92	-	-	381.27	-	210.91	355.43	216.37	143.99
Utility and liquor store revenue-----	219.92	-	-	93.16	-	391.31	310.32	210.15	168.54
Employee retirement revenue-----	11.73	-	-	33.40	-	29.66	14.79	5.54	.64
Expenditure-----	688.21	-	-	904.95	-	825.07	888.95	643.60	513.05
General expenditure-----	479.65	-	-	811.85	-	501.03	605.71	440.26	336.15
Current expenditure-----	419.68	-	-	691.34	-	426.81	545.99	389.87	295.06
Capital outlay-----	59.97	-	-	120.52	-	74.21	59.72	50.38	41.09
Education services:									
Education-----	.05	-	-	-	-	-	-	-	.12
Libraries-----	5.43	-	-	21.73	-	6.88	4.17	4.87	.67
Social services and income maintenance:									
Public welfare-----	.08	-	-	-	-	.47	-	.04	.02
Hospitals-----	34.29	-	-	-	-	-	99.80	30.28	31.31
Health-----	6.17	-	-	25.38	-	3.26	2.13	4.34	3.75
Transportation:									
Highways-----	63.55	-	-	89.33	-	88.80	54.05	56.34	54.41
Capital outlay-----	17.80	-	-	24.41	-	42.40	6.08	16.19	13.06
Air transportation-----	16.57	-	-	82.91	-	13.61	10.34	7.43	3.95
Other transportation-----	1.96	-	-	13.71	-	.74	1.14	-	-
Public safety:									
Police protection-----	68.74	-	-	101.64	-	80.67	67.23	70.19	54.46
Fire protection-----	44.57	-	-	80.10	-	62.40	54.60	46.26	22.58
Correction-----	1.84	-	-	5.90	-	2.37	1.26	1.40	.87
Protective inspection and regulation-----	2.67	-	-	6.30	-	1.77	4.70	3.39	.67
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	23.34	-	-	46.07	-	43.10	29.89	16.35	10.24
Housing and community development-----	6.56	-	-	19.12	-	13.64	4.12	4.85	2.10
Sewerage-----	54.53	-	-	63.24	-	53.86	92.22	50.91	38.19
Solid waste management-----	32.01	-	-	28.65	-	31.99	42.48	39.15	25.31
Governmental administration:									
Financial administration-----	17.75	-	-	13.00	-	6.84	11.04	8.65	30.02
Judicial and legal-----	6.71	-	-	10.81	-	10.03	9.52	6.52	3.25
General public buildings-----	3.10	-	-	5.84	-	2.41	3.72	4.13	1.74
Other governmental administration-----	13.77	-	-	21.02	-	17.12	13.89	19.19	7.74
Interest on general debt-----	45.07	-	-	111.21	-	41.22	56.13	43.75	21.92
Other and unallocable-----	30.91	-	-	65.88	-	19.86	43.29	22.23	22.82
Utility and liquor store expenditure-----	203.48	-	-	73.16	-	317.48	275.95	201.41	176.34
Employee retirement expenditure-----	5.08	-	-	19.93	-	6.56	7.29	1.93	.57
Debt outstanding at end of fiscal year-----	1 051.42	-	-	1 679.09	-	1 449.91	1 420.75	1 068.84	561.16
Exhibit: Salaries and wages-----	232.19	-	-	350.17	-	193.79	249.43	339.02	150.46

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
CALIFORNIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	460	8	4	32	25	51	99	87	154
Population, 1990	23 611 378	7 627 396	997 596	4 086 102	2 173 243	3 052 392	3 474 679	1 465 785	734 185
Revenue	28 912 625	14 601 464	1 273 528	3 537 492	2 190 294	2 416 947	2 752 023	1 124 138	1 016 739
General revenue	22 138 977	10 061 444	809 897	3 075 047	1 750 450	2 060 618	2 491 469	1 030 312	859 740
Intergovernmental revenue ¹	3 909 724	2 044 138	131 081	516 660	264 069	336 050	362 588	159 815	95 323
Federal Government	833 290	444 359	46 818	150 560	66 263	53 586	44 823	12 252	14 629
State government	2 782 013	1 397 783	76 500	347 084	189 428	266 969	292 386	135 945	75 918
From own sources	18 229 253	8 017 306	678 816	2 558 387	1 486 381	1 724 568	2 128 881	870 497	764 417
Taxes	10 039 617	4 286 937	356 222	1 466 092	833 375	991 839	1 178 918	541 584	384 650
Property	4 322 810	1 871 351	129 847	590 500	358 713	454 252	498 240	240 980	178 927
Other	5 716 807	2 415 586	226 375	875 592	474 662	537 587	680 678	300 604	205 724
Charges and miscellaneous	8 189 636	3 730 369	322 594	1 092 295	653 006	732 729	949 963	328 913	379 767
Utility and liquor store revenue	4 879 184	2 663 430	463 631	455 653	428 932	356 329	260 446	93 764	156 999
Employee retirement revenue	1 894 464	1 876 590	—	6 792	10 912	—	108	62	—
Expenditure	28 898 450	13 735 410	1 371 249	3 694 679	2 384 043	2 505 939	2 983 757	1 196 111	1 027 262
General expenditure	22 004 729	9 325 503	900 939	3 155 218	1 814 543	2 131 262	2 700 210	1 092 753	884 301
Current expenditure	18 101 253	7 734 749	778 547	2 603 547	1 476 150	1 744 963	2 148 702	892 128	722 477
Capital outlay	3 903 476	1 590 754	122 392	551 671	338 393	386 309	551 508	200 625	161 824
Education services:									
Education	70 328	70 328	—	—	—	—	—	—	—
Libraries	365 829	142 102	30 555	69 855	35 752	38 094	33 967	11 425	4 079
Social services and income maintenance:									
Public welfare	314 499	314 499	—	—	—	—	—	—	—
Hospitals	338 869	308 732	—	—	—	—	30 137	—	—
Health	426 740	279 650	6 160	54 004	20 143	22 268	25 468	13 455	5 592
Transportation:									
Highways	1 997 522	456 904	76 101	412 067	198 687	285 097	342 150	123 279	103 237
Capital outlay	830 753	226 719	25 780	166 841	75 167	121 101	137 682	47 657	29 806
Air transportation	501 383	441 406	718	7 929	9 167	12 012	22 148	3 500	4 503
Other transportation	486 733	382 965	3 130	34 579	18 010	17 451	21 666	3 301	5 631
Public safety:									
Police protection	3 717 955	1 376 401	170 934	607 811	336 862	407 661	482 493	206 449	129 344
Fire protection	1 676 394	651 625	84 975	285 595	148 801	176 340	193 963	93 329	1 766 801
Correction	62 817	62 817	—	—	—	—	—	—	—
Protective inspection and regulation	576 414	130 713	23 059	114 211	59 800	91 862	95 336	37 681	23 752
Environment and housing:									
Natural resources	9 719	9 716	—	—	—	3	—	—	—
Parks and recreation	1 649 592	629 888	93 920	221 783	145 833	172 766	222 402	97 227	65 773
Housing and community development	2 289 442	655 263	165 776	336 564	279 217	221 217	349 574	154 067	127 764
Sewerage	1 499 756	738 385	42 435	190 069	86 141	128 686	188 205	58 476	67 359
Solid waste management	792 210	335 498	44 364	132 381	55 388	86 368	89 707	22 846	25 658
Governmental administration:									
Financial administration	732 451	222 456	16 808	120 658	81 904	95 247	109 771	48 162	37 445
Judicial and legal	293 026	178 823	6 598	30 801	16 558	13 112	19 903	14 206	13 025
General public buildings	139 638	139 638	—	—	—	—	—	—	—
Other governmental administration	821 155	167 299	24 556	149 224	80 865	122 255	117 280	90 479	69 197
Interest on general debt	1 980 661	858 713	84 810	263 865	151 451	165 722	251 309	84 059	120 732
Other and unallocable	1 261 596	771 682	26 040	123 822	89 964	75 101	104 731	30 812	39 444
Utility and liquor store expenditure	5 839 784	3 376 419	470 310	526 977	562 333	374 677	283 003	103 104	142 961
Employee retirement expenditure	1 053 937	1 033 488	—	12 484	7 167	—	544	254	—
Debt outstanding at end of fiscal year	36 659 715	16 707 207	2 079 323	4 549 271	2 837 793	3 143 329	4 196 972	1 459 345	1 686 475
Exhibit: Salaries and wages	9 074 353	4 611 304	326 748	1 204 770	695 799	758 083	871 476	363 668	242 505
PERCENT DISTRIBUTION									
Number of municipalities	100.0	1.7	.9	7.0	5.4	11.1	21.5	18.9	33.5
Population, 1990	100.0	32.3	4.2	17.3	9.2	12.9	14.7	6.2	3.1
Revenue, total	100.0	50.5	4.4	12.2	7.6	8.4	9.5	3.9	3.5
General revenue	100.0	45.4	3.7	13.9	7.9	9.3	11.3	4.7	3.9
Intergovernmental revenue ¹	100.0	52.3	3.4	13.2	6.8	8.6	9.3	4.1	2.4
Federal Government	100.0	53.3	5.6	18.1	8.0	6.4	5.4	1.5	1.8
State government	100.0	50.2	2.7	12.5	6.8	9.6	10.5	4.9	2.7
From own sources	100.0	44.0	3.7	14.0	8.2	9.5	11.7	4.8	4.2
Taxes	100.0	42.7	3.5	14.6	8.3	9.9	11.7	5.4	3.8
Property	100.0	43.3	3.0	13.7	8.3	10.5	11.5	5.6	4.1
Other	100.0	42.3	4.0	15.3	8.3	9.4	11.9	5.3	3.6
Charges and miscellaneous	100.0	45.5	3.9	13.3	8.0	8.9	11.6	4.0	4.6
Utility and liquor store revenue	100.0	54.6	9.5	9.3	8.8	7.3	5.3	1.9	3.2
Employee retirement revenue	100.0	99.1	—	.4	.6	—	—	—	—
Expenditure	100.0	47.5	4.7	12.8	8.2	8.7	10.3	4.1	3.6
General expenditure	100.0	42.4	4.1	14.3	8.2	9.7	12.3	5.0	4.0
Current expenditure	100.0	42.7	4.3	14.4	8.2	9.6	11.9	4.9	4.0
Capital outlay	100.0	40.8	3.1	14.1	8.7	9.9	14.1	4.1	4.1
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	38.8	8.4	19.1	9.8	10.4	9.3	3.1	1.1
Social services and income maintenance:									
Public welfare	100.0	100.0	—	—	—	—	—	—	—
Hospitals	100.0	91.1	—	—	—	—	8.9	—	—
Utility and liquor store revenue	100.0	54.6	9.5	9.3	8.8	7.3	5.3	1.9	3.2
Employee retirement revenue	100.0	99.1	—	.4	.6	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
CALIFORNIA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	65.5	1.4	12.7	4.7	5.2	6.0	3.2	1.3
Transportation:									
Highways	100.0	22.9	3.8	20.6	9.9	14.3	17.1	6.2	5.2
Capital outlay	100.0	27.3	3.1	20.1	9.0	14.6	16.6	5.7	3.6
Air transportation	100.0	88.0	.1	1.6	1.8	2.4	4.4	.7	.9
Other transportation	100.0	78.7	.6	7.1	3.7	3.6	4.5	.7	1.2
Public safety:									
Police protection	100.0	37.0	4.6	16.3	9.1	11.0	13.0	5.6	3.5
Fire protection	100.0	38.9	5.1	17.0	8.9	10.5	11.6	5.6	2.5
Correction	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	22.7	4.0	19.8	10.4	15.9	16.5	6.5	4.1
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	38.2	5.7	13.4	8.8	10.5	13.5	5.9	4.0
Housing and community development	100.0	28.6	7.2	14.7	12.2	9.7	15.3	6.7	5.6
Sewerage	100.0	49.2	2.8	12.7	5.7	8.6	12.5	3.9	4.5
Solid waste management	100.0	42.3	5.6	16.7	7.0	10.9	11.3	2.9	3.2
Governmental administration:									
Financial administration	100.0	30.4	2.3	16.5	11.2	13.0	15.0	6.6	5.1
Judicial and legal	100.0	61.0	2.3	10.5	5.7	4.5	6.8	4.8	4.4
General public buildings	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration	100.0	20.4	3.0	18.2	9.8	14.9	14.3	11.0	8.4
Interest on general debt	100.0	43.4	4.3	13.3	7.6	8.4	12.7	4.2	6.1
Other and unallocable	100.0	61.2	2.1	9.8	7.1	6.0	8.3	2.4	3.1
Utility and liquor store expenditure	100.0	57.8	8.1	9.0	9.6	6.4	4.8	1.8	2.4
Employee retirement expenditure	100.0	98.1	—	1.2	.7	—	.1	—	—
Debt outstanding at end of fiscal year	100.0	45.6	5.7	12.4	7.7	8.6	11.4	4.0	4.6
Exhibit: Salaries and wages	100.0	50.8	3.6	13.3	7.7	8.4	9.6	4.0	2.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 224.52	1 914.34	1 276.60	865.74	1 007.85	791.82	792.02	766.92	1 384.85
General revenue	937.64	1 319.12	811.85	752.56	805.46	675.08	717.04	702.91	1 171.01
Intergovernmental revenue ¹	165.59	268.00	131.40	126.44	121.51	110.09	104.35	109.03	129.84
Federal Government	35.29	58.26	46.93	36.85	30.49	17.56	12.90	8.36	19.93
State government	117.83	183.26	76.68	84.94	87.16	87.46	84.15	92.75	103.40
From own sources	772.05	1 051.12	680.45	626.12	683.95	564.99	612.68	593.88	1 041.18
Taxes	425.20	562.04	357.08	358.80	383.47	324.94	339.29	369.48	523.91
Property	183.08	245.35	130.16	144.51	165.06	148.82	143.39	164.40	243.71
Other	242.12	316.70	226.92	214.29	218.41	176.12	195.90	205.08	280.21
Charges and miscellaneous	346.85	489.08	323.37	267.32	300.48	240.05	273.40	224.39	517.26
Utility and liquor store revenue	206.65	349.19	464.75	111.51	197.37	116.74	74.96	63.97	213.84
Employee retirement revenue	80.24	246.03	—	1.66	5.02	—	.03	.04	—
Expenditure	1 223.92	1 800.80	1 374.55	904.21	1 097.00	820.98	858.71	816.02	1 399.19
General expenditure	931.95	1 222.63	903.11	772.18	834.95	698.23	777.11	745.51	1 204.47
Current expenditure	766.63	1 014.07	780.42	637.17	679.24	571.67	618.39	608.63	984.05
Capital outlay	165.32	208.56	122.69	135.01	155.71	126.56	158.72	136.87	220.41
Education services:									
Education	2.98	9.22	—	—	—	—	—	—	—
Libraries	15.49	18.63	30.63	17.10	16.45	12.48	9.78	7.79	5.56
Social services and income maintenance:									
Public welfare	13.32	41.23	—	—	—	—	—	—	—
Hospitals	14.35	40.48	—	—	—	—	8.67	—	—
Health	18.07	36.66	6.17	13.22	9.27	7.30	7.33	9.18	7.62
Transportation:									
Highways	84.60	59.90	76.28	100.85	91.42	93.40	98.47	84.10	140.61
Capital outlay	35.18	29.72	25.84	40.83	34.59	39.67	39.62	32.51	40.60
Air transportation	21.23	57.87	.72	1.94	4.22	3.94	6.37	2.39	6.13
Other transportation	20.61	50.21	3.14	8.46	8.29	5.72	6.24	2.25	7.67
Public safety:									
Police protection	157.46	180.45	171.35	148.75	155.00	133.55	138.86	140.85	176.17
Fire protection	71.00	85.43	85.18	69.89	68.47	57.77	55.82	63.67	56.89
Correction	2.66	8.24	—	—	—	—	—	—	—
Protective inspection and regulation	24.41	17.14	23.11	27.95	27.52	30.10	27.44	25.71	32.35
Environment and housing:									
Natural resources .....	.41	1.27	—	—	—	—	—	—	—
Parks and recreation	69.86	82.58	94.15	54.28	67.10	56.60	64.01	66.33	89.59
Housing and community development	96.96	85.91	166.18	82.37	128.48	72.47	100.61	105.11	174.02
Sewerage	63.52	96.81	42.54	46.52	39.64	42.16	54.16	39.89	91.75
Solid waste management	33.55	43.99	44.47	32.40	25.49	28.30	25.82	15.59	34.95
Governmental administration:									
Financial administration	31.02	29.17	16.85	29.53	37.69	31.20	31.59	32.86	51.00
Judicial and legal	12.41	23.44	6.61	7.54	7.62	4.30	5.73	9.69	17.74
General public buildings	5.91	18.31	—	—	—	—	—	—	—
Other governmental administration	34.78	21.93	24.62	36.52	37.21	40.05	33.75	61.73	94.25
Interest on general debt	83.89	112.58	85.01	64.58	69.69	54.29	72.33	57.35	164.44
Other and unallocable	53.50	101.40	26.10	30.30	41.40	24.60	30.14	21.02	53.72
Utility and liquor store expenditure	247.33	442.67	471.44	128.97	258.75	122.75	81.45	70.34	194.72
Employee retirement expenditure	44.64	135.50	—	3.06	3.30	—	.16	.17	—
Debt outstanding at end of fiscal year	1 552.63	2 190.42	2 084.33	1 113.35	1 305.79	1 029.79	1 207.87	995.61	2 297.07
Exhibit: Salaries and wages	384.32	604.57	327.54	294.85	320.17	248.36	250.81	248.10	330.31

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
COLORADO									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	266	1	2	1	4	4	6	9	239
Population, 1990	2 382 131	467 610	503 243	126 481	358 945	241 747	186 072	130 811	367 222
Revenue	3 342 365	1 171 128	750 561	59 452	369 063	246 143	191 848	100 385	453 785
General revenue	2 598 953	1 045 692	458 318	55 824	277 581	179 033	152 181	85 016	345 308
Intergovernmental revenue ¹	434 681	248 589	43 412	9 332	35 896	12 611	21 495	8 675	54 671
Federal Government	62 049	27 272	14 349	633	8 535	3 235	1 505	380	6 140
State government	309 862	220 732	16 899	4 582	21 449	6 744	10 490	4 818	24 148
From own sources	2 164 272	797 103	414 906	46 492	241 685	166 422	130 686	76 341	290 637
Taxes	1 178 432	390 693	185 267	35 190	153 284	95 267	76 106	45 997	196 628
Property	230 562	99 485	33 507	4 334	29 160	15 736	11 253	6 703	30 384
Other	947 870	291 208	151 760	30 856	124 124	79 531	64 853	39 294	166 244
Charges and miscellaneous	985 840	406 410	229 639	11 302	88 401	71 155	54 580	30 344	94 009
Utility and liquor store revenue	678 928	85 275	285 181	623	86 039	63 830	36 227	14 864	106 889
Employee retirement revenue	64 484	40 161	7 062	3 005	5 443	3 280	3 440	505	1 588
Expenditure	3 864 700	1 649 475	777 778	51 960	348 417	253 148	186 518	114 641	482 763
General expenditure	3 075 822	1 513 329	462 548	50 465	254 962	180 535	145 289	95 513	373 181
Current expenditure	2 247 953	980 612	371 128	41 158	215 706	146 051	124 703	87 160	281 435
Capital outlay	827 869	532 717	91 420	9 307	39 256	34 484	20 586	8 353	91 746
Education services:									
Education	2 485	—	—	—	1 801	—	14	—	670
Libraries	47 172	21 970	3 513	—	11 964	1 763	2 887	2 836	2 239
Social services and income maintenance:									
Public welfare	136 808	133 074	—	—	3 061	—	73	54	546
Hospitals	195 012	86 940	108 072	—	—	—	—	—	—
Health	52 773	47 153	701	315	—	160	1 149	600	2 695
Transportation:									
Highways	303 757	64 943	75 417	9 184	31 636	21 973	19 166	14 629	66 809
Capital outlay	145 668	43 519	41 836	3 448	7 440	9 244	6 407	3 471	30 303
Air transportation	484 084	468 718	3 087	—	6 747	108	—	—	182
Other transportation	8 449	5 151	433	—	1 047	70	120	1 012	616
Public safety:									
Police protection	334 231	91 668	64 499	14 676	37 897	24 134	23 559	21 185	56 613
Fire protection	145 407	53 118	35 302	—	17 212	13 033	14 763	1 915	10 064
Correction	33 345	32 773	—	153	—	138	—	—	281
Protective inspection and regulation	18 785	5 311	3 550	1 068	2 801	1 052	1 033	1 735	2 235
Environment and housing:									
Natural resources	4 982	4 982	—	—	—	—	—	—	—
Parks and recreation	260 188	77 973	34 044	7 312	37 345	23 373	18 850	12 708	48 583
Housing and community development	46 863	10 638	5 561	714	7 031	8 303	3 105	1 458	10 053
Sewerage	160 541	38 495	38 573	2 906	19 165	16 753	14 786	6 958	22 905
Solid waste management	31 744	13 590	—	530	845	2 692	2 936	1 699	9 452
Governmental administration:									
Financial administration	100 490	22 594	5 307	859	6 789	7 041	5 585	4 290	48 025
Judicial and legal	48 442	26 085	7 261	594	3 351	2 921	2 403	2 698	3 129
General public buildings	31 281	8 449	—	1 480	8 180	3 479	3 737	2 686	3 270
Other governmental administration	73 983	11 403	15 216	2 953	8 711	9 483	7 999	5 415	12 803
Interest on general debt	343 509	202 929	31 101	4 579	30 133	33 603	11 110	6 209	23 845
Other and unallocable	211 491	85 372	30 911	3 142	19 246	10 456	12 014	7 244	43 106
Utility and liquor store expenditure	756 170	112 513	312 705	891	92 315	71 342	38 603	18 773	109 028
Employee retirement expenditure	32 708	23 633	2 525	604	1 140	1 271	2 626	355	554
Debt outstanding at end of fiscal year	6 469 024	3 344 088	1 159 049	51 088	465 293	620 886	233 704	163 662	431 254
Exhibit: Salaries and wages	1 059 170	369 490	267 083	25 970	113 108	76 390	65 954	33 588	107 587
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.4	.8	.4	1.5	1.5	2.3	3.4	89.8
Population, 1990	100.0	19.6	21.1	5.3	15.1	10.1	7.8	5.5	15.4
Revenue, total	100.0	35.0	22.5	1.8	11.0	7.4	5.7	3.0	13.6
General revenue	100.0	40.2	17.6	2.1	10.7	6.9	5.9	3.3	13.3
Intergovernmental revenue ¹	100.0	57.2	10.0	2.1	8.3	2.9	4.9	2.0	12.6
Federal Government	100.0	44.0	23.1	1.0	13.8	5.2	2.4	.6	9.9
State government	100.0	71.2	5.5	1.5	6.9	2.2	3.4	1.6	7.8
From own sources	100.0	36.8	19.2	2.1	11.2	7.7	6.0	3.5	13.4
Taxes	100.0	33.2	15.7	3.0	13.0	8.1	6.5	3.9	16.7
Property	100.0	43.1	14.5	1.9	12.6	6.8	4.9	2.9	13.2
Other	100.0	30.7	16.0	3.3	13.1	8.4	6.8	4.1	17.5
Charges and miscellaneous	100.0	41.2	23.3	1.1	9.0	7.2	5.5	3.1	9.5
Utility and liquor store revenue	100.0	12.6	42.0	.1	12.7	9.4	5.3	2.2	15.7
Employee retirement revenue	100.0	62.3	11.0	4.7	8.4	5.1	5.3	.8	2.5
Expenditure	100.0	42.7	20.1	1.3	9.0	6.6	4.8	3.0	12.5
General expenditure	100.0	49.2	15.0	1.6	8.3	5.9	4.7	3.1	12.1
Current expenditure	100.0	43.6	16.5	1.8	9.6	6.5	5.5	3.9	12.5
Capital outlay	100.0	64.3	11.0	1.1	4.7	4.2	2.5	1.0	11.1
Education services:									
Education	100.0	—	—	—	72.5	—	.6	—	27.0
Libraries	100.0	46.6	7.4	—	25.4	3.7	6.1	6.0	4.7
Social services and income maintenance:									
Public welfare	100.0	97.3	—	—	2.2	—	.1	—	.4
Hospitals	100.0	44.6	55.4	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
COLORADO—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	89.4	1.3	.6	—	.3	2.2	1.1	5.1
Transportation:									
Highways	100.0	21.4	24.8	3.0	10.4	7.2	6.3	4.8	22.0
Capital outlay	100.0	29.9	28.7	2.4	5.1	6.3	4.4	2.4	20.8
Air transportation	100.0	96.8	.6	—	1.4	—	—	—	1.1
Other transportation	100.0	61.0	5.1	—	12.4	.8	1.4	12.0	7.3
Public safety:									
Police protection	100.0	27.4	19.3	4.4	11.3	7.2	7.0	6.3	16.9
Fire protection	100.0	36.5	24.3	—	11.8	9.0	10.2	1.3	6.9
Correction	100.0	98.3	—	.5	—	.4	—	—	.8
Protective inspection and regulation	100.0	28.3	18.9	5.7	14.9	5.6	5.5	9.2	11.9
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	30.0	13.1	2.8	14.4	9.0	7.2	4.9	18.7
Housing and community development	100.0	22.7	11.9	1.5	15.0	17.7	6.6	3.1	21.5
Sewerage	100.0	24.0	24.0	1.8	11.9	10.4	9.2	4.3	14.3
Solid waste management	100.0	42.8	—	1.7	2.7	8.5	9.2	5.4	29.8
Governmental administration:									
Financial administration	100.0	22.5	5.3	.9	6.8	7.0	5.6	4.3	47.8
Judicial and legal	100.0	53.8	15.0	1.2	6.9	6.0	5.0	5.6	6.5
General public buildings	100.0	27.0	—	4.7	26.2	11.1	11.9	8.6	10.5
Other governmental administration	100.0	15.4	20.6	4.0	11.8	12.8	10.8	7.3	17.3
Interest on general debt	100.0	59.1	9.1	1.3	8.8	9.8	3.2	1.8	6.9
Other and unallocable	100.0	40.4	14.6	1.5	9.1	4.9	5.7	3.4	20.4
Utility and liquor store expenditure	100.0	14.9	41.4	.1	12.2	9.4	5.1	2.5	14.4
Employee retirement expenditure	100.0	72.3	7.7	1.8	3.5	3.9	8.0	1.1	1.7
Debt outstanding at end of fiscal year	100.0	51.7	17.9	.8	7.2	9.6	3.6	2.5	6.7
Exhibit: Salaries and wages	100.0	34.9	25.2	2.5	10.7	7.2	6.2	3.2	10.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 403.10	2 504.50	1 491.45	470.05	1 028.19	1 018.18	1 031.04	767.40	1 235.72
General revenue	1 091.02	2 236.25	910.73	441.36	773.32	740.58	817.86	649.91	940.32
Intergovernmental revenue ¹	182.48	531.62	86.26	73.78	100.00	52.17	115.52	66.32	148.88
Federal Government	26.05	58.32	28.51	5.00	23.78	13.38	8.09	2.90	16.72
State government	130.08	472.04	33.58	36.23	59.76	27.90	56.38	36.83	65.76
From own sources	908.54	1 704.63	824.46	367.58	673.32	688.41	702.34	583.60	791.45
Taxes	494.70	835.51	368.15	278.22	427.04	394.08	409.01	351.63	535.45
Property	96.79	212.75	66.58	34.27	81.24	65.09	60.48	51.24	82.74
Other	397.91	622.76	301.56	243.96	345.80	328.98	348.54	300.39	452.71
Charges and miscellaneous	413.85	869.12	456.32	89.36	246.28	294.34	293.33	231.97	256.00
Utility and liquor store revenue	285.01	182.36	566.69	4.93	239.70	264.04	194.69	113.63	291.07
Employee retirement revenue	27.07	85.89	14.03	23.76	15.16	13.57	18.49	3.86	4.32
Expenditure	1 622.37	3 527.46	1 545.53	410.81	970.67	1 047.16	1 002.40	876.39	1 314.64
General expenditure	1 291.21	3 236.31	919.13	398.99	710.31	746.79	780.82	730.16	1 016.23
Current expenditure	943.67	2 097.07	737.47	325.41	600.94	604.15	670.19	666.30	766.39
Capital outlay	347.53	1 139.23	181.66	73.58	109.36	142.64	110.63	63.86	249.84
Education services:									
Education	1.04	—	—	—	5.02	—	.08	—	1.82
Libraries	19.80	46.98	6.98	—	33.33	7.29	15.52	21.68	6.10
Social services and income maintenance:									
Public welfare	57.43	284.58	—	—	8.53	—	.39	.41	1.49
Hospitals	81.86	185.92	214.75	—	—	—	—	—	—
Health	22.15	100.84	1.39	2.49	—	.66	6.18	4.59	7.34
Transportation:									
Highways	127.51	138.88	149.86	72.61	88.14	90.89	103.00	111.83	181.93
Capital outlay	61.15	93.07	83.13	27.26	20.73	38.24	34.43	26.53	82.52
Air transportation	203.21	1 002.37	6.13	—	18.80	.45	—	1.39	14.27
Other transportation	3.55	11.02	.86	—	2.92	.29	.64	7.74	1.68
Public safety:									
Police protection	140.31	196.04	128.17	116.03	105.58	99.83	126.61	161.95	154.17
Fire protection	61.04	113.59	70.15	—	47.95	53.91	79.34	14.64	27.41
Correction	14.00	70.09	—	1.21	—	.57	—	—	.77
Protective inspection and regulation	7.89	11.36	7.05	8.44	7.80	4.35	5.55	13.26	6.09
Environment and housing:									
Natural resources	2.09	10.65	—	—	—	—	—	—	—
Parks and recreation	109.22	166.75	67.65	57.81	104.04	96.68	101.30	97.15	132.30
Housing and community development	19.67	22.75	11.05	5.65	19.59	34.35	16.69	11.15	27.38
Sewerage	67.39	82.32	76.65	22.98	53.39	69.30	79.46	53.19	62.37
Solid waste management	13.33	29.06	—	4.19	2.35	11.14	15.78	12.99	25.74
Governmental administration:									
Financial administration	42.18	48.32	10.55	6.79	18.91	29.13	30.02	32.80	130.78
Judicial and legal	20.34	55.78	14.43	4.70	9.34	12.08	12.91	20.63	8.52
General public buildings	13.13	18.07	—	11.70	22.79	14.39	20.08	20.53	8.90
Other governmental administration	31.06	24.39	30.24	23.35	24.27	39.23	42.99	41.40	34.86
Interest on general debt	144.20	433.97	61.80	36.20	83.95	139.00	59.71	47.47	64.93
Other and unallocable	88.78	182.57	61.42	24.84	53.62	43.25	64.57	55.38	117.38
Utility and liquor store expenditure	317.43	240.61	621.38	7.04	257.18	295.11	207.46	143.51	296.90
Employee retirement expenditure	13.73	50.54	5.02	4.78	3.18	5.26	14.11	2.71	1.51
Debt outstanding at end of fiscal year	2 715.65	7 151.45	2 303.16	403.92	1 296.28	2 568.33	1 255.99	1 251.13	1 174.37
Exhibit: Salaries and wages	444.63	790.17	530.72	205.33	315.11	315.99	354.45	256.77	292.98

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
CONNECTICUT									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	29	—	—	5	2	4	7	2	9
Population, 1990	1 334 177	—	—	628 916	153 822	239 725	256 591	30 602	24 521
Revenue	3 390 902	—	—	1 866 999	361 909	502 944	576 625	22 547	59 878
General revenue	3 107 015	—	—	1 747 097	323 407	474 115	528 597	22 547	11 252
Intergovernmental revenue ¹	1 213 522	—	—	757 453	91 861	159 072	193 004	7 847	4 285
Federal Government	81 166	—	—	72 382	1 460	3 099	4 211	—	14
State government	1 120 974	—	—	677 981	90 052	155 596	188 372	7 847	1 116
From own sources	1 893 493	—	—	989 644	231 546	315 043	335 593	14 700	6 967
Taxes	1 560 344	—	—	810 091	206 155	246 600	279 625	11 808	6 065
Property	1 539 666	—	—	799 750	204 465	243 676	274 108	11 808	5 859
Other	20 678	—	—	10 341	1 690	2 924	5 517	—	206
Charges and miscellaneous	333 149	—	—	179 553	25 391	68 443	55 968	2 892	902
Utility and liquor store revenue	124 419	—	—	11 045	4 753	16 150	43 845	—	48 626
Employee retirement revenue	159 468	—	—	108 857	33 749	12 679	4 183	—	—
Expenditure	3 506 770	—	—	1 899 786	365 125	563 180	589 612	26 390	62 677
General expenditure	3 307 111	—	—	1 825 918	350 576	545 179	545 942	26 386	13 110
Current expenditure	2 949 675	—	—	1 697 674	297 750	447 445	469 682	24 189	12 935
Capital outlay	357 436	—	—	128 244	52 826	97 734	76 260	2 197	175
Education services:									
Education	1 480 565	—	—	761 666	163 972	267 826	273 884	12 056	1 161
Libraries	27 014	—	—	13 286	4 583	4 412	4 386	315	32
Social services and income maintenance:									
Public welfare	195 940	—	—	149 334	15 866	16 877	13 695	109	59
Hospitals	24 094	—	—	—	—	24 094	—	—	—
Health	41 429	—	—	22 309	6 708	4 592	7 593	195	32
Transportation:									
Highways	89 858	—	—	41 383	10 224	12 187	22 207	1 789	2 068
Capital outlay	21 750	—	—	11 983	2 059	776	6 904	—	28
Air transportation	6 516	—	—	4 076	—	2 440	—	—	—
Other transportation	24 942	—	—	15 577	1 519	6 061	1 570	215	—
Public safety:									
Police protection	204 268	—	—	109 279	19 340	33 063	35 930	3 660	2 996
Fire protection	156 359	—	—	98 519	15 202	16 506	23 907	791	1 434
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	10 324	—	—	6 184	1 491	1 146	1 451	47	5
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	60 900	—	—	35 507	7 700	8 314	8 635	138	606
Housing and community development	77 461	—	—	65 012	4 827	2 441	5 167	—	14
Sewerage	136 662	—	—	54 449	13 316	36 269	30 424	1 068	1 136
Solid waste management	81 272	—	—	42 717	12 509	10 950	13 720	833	543
Governmental administration:									
Financial administration	40 454	—	—	20 634	4 794	6 065	7 807	480	674
Judicial and legal	12 707	—	—	8 302	1 213	1 345	1 489	313	45
General public buildings	32 150	—	—	10 879	13 056	3 082	4 792	168	173
Other governmental administration	38 231	—	—	20 151	3 344	6 614	7 431	379	312
Interest on general debt	92 700	—	—	56 944	9 496	13 871	11 458	645	286
Other and unallocable	473 265	—	—	289 710	41 416	81 024	70 396	3 185	1 534
Utility and liquor store expenditure	117 909	—	—	8 731	4 379	13 859	41 369	4	49 567
Employee retirement expenditure	81 750	—	—	65 137	10 170	4 142	2 301	—	—
Debt outstanding at end of fiscal year	1 581 041	—	—	827 263	196 127	310 288	215 983	11 976	19 404
Exhibit: Salaries and wages	1 513 185	—	—	878 038	150 472	238 233	228 560	7 690	10 192
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	—	17.2	6.9	13.8	24.1	6.9	31.0
Population, 1990	100.0	—	—	47.1	11.5	18.0	19.2	2.3	1.8
Revenue, total	100.0	—	—	55.1	10.7	14.8	17.0	.7	1.8
General revenue	100.0	—	—	56.2	10.4	15.3	17.0	.7	.4
Intergovernmental revenue ¹	100.0	—	—	62.4	7.6	13.1	15.9	.6	.4
Federal Government	100.0	—	—	89.2	1.8	3.8	5.2	—	—
State government	100.0	—	—	60.5	8.0	13.9	16.8	.7	.1
From own sources	100.0	—	—	52.3	12.2	16.6	17.7	.8	.4
Taxes	100.0	—	—	51.9	13.2	15.8	17.9	.8	.4
Property	100.0	—	—	51.9	13.3	15.8	17.8	.8	.4
Other	100.0	—	—	50.0	8.2	14.1	26.7	—	1.0
Charges and miscellaneous	100.0	—	—	53.9	7.6	20.5	16.8	.9	.3
Utility and liquor store revenue	100.0	—	—	8.9	3.8	13.0	35.2	—	39.1
Employee retirement revenue	100.0	—	—	68.3	21.2	8.0	2.6	—	—
Expenditure	100.0	—	—	54.2	10.4	16.1	16.8	.8	1.8
General expenditure	100.0	—	—	55.2	10.6	16.5	16.5	.8	.4
Current expenditure	100.0	—	—	57.6	10.1	15.2	15.9	.8	.4
Capital outlay	100.0	—	—	35.9	14.8	27.3	21.3	.6	—
Education services:									
Education	100.0	—	—	51.4	11.1	18.1	18.5	.8	.1
Libraries	100.0	—	—	49.2	17.0	16.3	16.2	1.2	.1
Social services and income maintenance:									
Public welfare	100.0	—	—	76.2	8.1	8.6	7.0	.1	—
Hospitals	100.0	—	—	—	—	100.0	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
CONNECTICUT—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	53.8	16.2	11.1	18.3	.5	.1
Transportation:									
Highways-----	100.0	-	-	46.1	11.4	13.6	24.7	2.0	2.3
Capital outlay-----	100.0	-	-	55.1	9.5	3.6	31.7	-	.1
Air transportation-----	100.0	-	-	62.6	-	37.4	-	-	-
Other transportation-----	100.0	-	-	62.5	6.1	24.3	6.3	.9	-
Public safety:									
Police protection-----	100.0	-	-	53.5	9.5	16.2	17.6	1.8	1.5
Fire protection-----	100.0	-	-	63.0	9.7	10.6	15.3	.5	.9
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	100.0	-	-	59.9	14.4	11.1	14.1	.5	-
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	58.3	12.6	13.7	14.2	.2	1.0
Housing and community development-----	100.0	-	-	83.9	6.2	3.2	6.7	-	-
Sewerage-----	100.0	-	-	39.8	9.7	26.5	22.3	.8	.8
Solid waste management-----	100.0	-	-	52.6	15.4	13.5	16.9	1.0	.7
Governmental administration:									
Financial administration-----	100.0	-	-	51.0	11.9	15.0	19.3	1.2	1.7
Judicial and legal-----	100.0	-	-	65.3	9.5	10.6	11.7	2.5	.4
General public buildings-----	100.0	-	-	33.8	40.6	9.6	14.9	.5	.5
Other governmental administration-----	100.0	-	-	52.7	8.7	17.3	19.4	1.0	.8
Interest on general debt-----	100.0	-	-	61.4	10.2	15.0	12.4	.7	.3
Other and unallocable-----	100.0	-	-	61.2	8.8	14.2	14.9	.7	.3
Utility and liquor store expenditure-----	100.0	-	-	7.4	3.7	11.8	35.1	-	42.0
Employee retirement expenditure-----	100.0	-	-	79.7	12.4	5.1	2.8	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	52.3	12.4	19.6	13.7	.8	1.2
Exhibit: Salaries and wages-----	100.0	-	-	58.0	9.9	15.7	15.1	.5	.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	2 541.57	-	-	2 968.60	2 352.78	2 098.00	2 247.25	736.78	2 441.91
General revenue-----	2 328.79	-	-	2 777.95	2 102.48	1 977.75	2 060.08	736.78	458.87
Intergovernmental revenue ¹ -----	909.57	-	-	1 204.38	597.19	663.56	752.19	256.42	174.75
Federal Government-----	60.84	-	-	115.09	9.49	12.93	16.41	-	.57
State government-----	840.20	-	-	1 078.03	585.43	649.06	734.13	256.42	45.51
From own sources-----	1 419.22	-	-	1 573.57	1 505.29	1 314.19	1 307.89	480.36	284.12
Taxes-----	1 169.52	-	-	1 288.08	1 340.22	1 028.68	1 089.77	385.86	247.34
Property-----	1 154.02	-	-	1 271.63	1 329.23	1 016.48	1 068.27	385.86	238.94
Other-----	15.50	-	-	16.44	10.99	12.20	21.50	-	8.40
Charges and miscellaneous-----	249.70	-	-	285.50	165.07	285.51	218.12	94.50	36.78
Utility and liquor store revenue-----	93.26	-	-	17.56	30.90	67.37	170.88	-	1 983.03
Employee retirement revenue-----	119.53	-	-	173.09	219.40	52.89	16.30	-	-
Expenditure-----	2 628.41	-	-	3 020.73	2 373.69	2 349.28	2 297.87	862.36	2 556.05
General expenditure-----	2 478.76	-	-	2 903.28	2 279.10	2 274.19	2 127.67	862.23	534.64
Current expenditure-----	2 210.86	-	-	2 699.37	1 935.68	1 866.49	1 830.47	790.44	527.51
Capital outlay-----	267.91	-	-	203.91	343.42	407.69	297.20	71.79	7.14
Education services:									
Education-----	1 109.72	-	-	1 211.08	1 065.99	1 117.22	1 067.40	393.96	47.35
Libraries-----	20.25	-	-	21.13	29.79	18.40	17.09	10.29	1.31
Social services and income maintenance:									
Public welfare-----	146.86	-	-	237.45	103.15	70.40	53.37	3.56	2.41
Hospitals-----	18.06	-	-	-	-	100.51	-	-	-
Health-----	31.05	-	-	35.47	43.61	19.16	29.59	6.37	1.31
Transportation:									
Highways-----	67.35	-	-	65.80	66.47	50.84	66.55	58.46	84.34
Capital outlay-----	16.30	-	-	19.05	13.39	3.24	26.91	-	1.14
Air transportation-----	4.88	-	-	6.48	-	10.18	-	-	-
Other transportation-----	18.69	-	-	24.77	9.88	25.28	6.12	7.03	-
Public safety:									
Police protection-----	153.10	-	-	173.76	125.73	137.92	140.03	119.60	122.18
Fire protection-----	117.20	-	-	156.65	98.83	68.85	93.17	25.85	58.48
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	7.74	-	-	9.83	9.69	4.78	5.65	1.54	.20
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	45.65	-	-	56.46	50.06	34.68	33.65	4.51	24.71
Housing and community development-----	58.06	-	-	103.37	31.38	10.18	20.14	-	.57
Sewerage-----	102.43	-	-	86.58	86.57	151.29	118.57	34.90	46.33
Solid waste management-----	60.92	-	-	67.92	81.32	45.68	53.47	27.22	22.14
Governmental administration:									
Financial administration-----	30.32	-	-	32.81	31.17	25.30	30.43	15.69	27.49
Judicial and legal-----	9.52	-	-	13.20	7.89	5.61	5.80	10.23	1.84
General public buildings-----	24.10	-	-	17.30	84.88	12.86	18.68	5.49	7.06
Other governmental administration-----	28.66	-	-	32.04	21.74	27.59	28.96	12.38	12.72
Interest on general debt-----	69.48	-	-	90.54	61.73	57.86	44.65	21.08	11.66
Other and unallocable-----	354.72	-	-	460.65	269.25	279.59	274.35	104.08	62.56
Utility and liquor store expenditure-----	88.38	-	-	13.88	28.47	57.81	161.23	.13	2 021.41
Employee retirement expenditure-----	61.27	-	-	103.57	66.12	17.28	8.97	-	-
Debt outstanding at end of fiscal year-----	1 185.03	-	-	1 315.38	1 275.03	1 294.35	841.74	391.35	791.32
Exhibit: Salaries and wages-----	1 134.17	-	-	1 396.11	978.22	993.78	890.76	251.29	415.64

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
DELAWARE									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	57	-	-	-	-	1	2	-	54
Population, 1990	193 689	-	-	-	-	71 529	52 728	-	69 432
Revenue	283 024	-	-	-	-	131 318	83 989	-	67 717
General revenue	168 467	-	-	-	-	106 006	24 406	-	38 055
Intergovernmental revenue ¹	19 401	-	-	-	-	10 293	1 863	-	7 245
Federal Government	9 153	-	-	-	-	5 866	-	-	3 287
State government	10 002	-	-	-	-	4 427	1 859	-	3 716
From own sources	149 066	-	-	-	-	95 713	22 543	-	30 810
Taxes	68 861	-	-	-	-	45 636	9 703	-	13 522
Property	33 504	-	-	-	-	15 653	7 320	-	10 531
Other	35 357	-	-	-	-	29 983	2 383	-	2 991
Charges and miscellaneous	80 205	-	-	-	-	50 077	12 840	-	17 288
Utility and liquor store revenue	105 819	-	-	-	-	16 574	59 583	-	29 662
Employee retirement revenue	8 738	-	-	-	-	8 738	-	-	-
Expenditure	315 059	-	-	-	-	160 213	85 484	-	69 362
General expenditure	210 487	-	-	-	-	138 823	28 595	-	43 069
Current expenditure	170 329	-	-	-	-	106 874	27 373	-	36 082
Capital outlay	40 158	-	-	-	-	31 949	1 222	-	6 987
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	640	-	-	-	-	14	537	-	89
Social services and income maintenance:									
Public welfare	612	-	-	-	-	73	-	-	539
Hospitals	-	-	-	-	-	-	-	-	-
Health	113	-	-	-	-	-	100	-	13
Transportation:									
Highways	9 800	-	-	-	-	3 061	2 209	-	4 530
Capital outlay	1 021	-	-	-	-	-	122	-	899
Air transportation	-	-	-	-	-	-	-	-	-
Other transportation	29 937	-	-	-	-	29 769	168	-	-
Public safety:									
Police protection	37 592	-	-	-	-	19 565	7 515	-	10 512
Fire protection	10 725	-	-	-	-	10 134	392	-	199
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	2 490	-	-	-	-	1 477	757	-	256
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	10 039	-	-	-	-	7 604	1 210	-	1 225
Housing and community development	6 596	-	-	-	-	6 343	253	-	-
Sewerage	44 343	-	-	-	-	26 274	6 581	-	11 488
Solid waste management	12 049	-	-	-	-	6 100	2 462	-	3 487
Governmental administration:									
Financial administration	10 667	-	-	-	-	3 417	1 257	-	5 993
Judicial and legal	1 328	-	-	-	-	1 328	-	-	-
General public buildings	1 748	-	-	-	-	1 240	202	-	306
Other governmental administration	5 900	-	-	-	-	3 674	1 753	-	473
Interest on general debt	19 406	-	-	-	-	18 140	676	-	590
Other and unallocable	6 502	-	-	-	-	610	2 523	-	3 369
Utility and liquor store expenditure	97 344	-	-	-	-	14 162	56 889	-	26 293
Employee retirement expenditure	7 228	-	-	-	-	7 228	-	-	-
Debt outstanding at end of fiscal year	330 854	-	-	-	-	255 023	54 650	-	21 181
Exhibit: Salaries and wages	81 019	-	-	-	-	48 000	18 314	-	14 705
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	-	1.8	3.5	-	94.7
Population, 1990	100.0	-	-	-	-	36.9	27.2	-	35.8
Revenue, total	100.0	-	-	-	-	46.4	29.7	-	23.9
General revenue	100.0	-	-	-	-	62.9	14.5	-	22.6
Intergovernmental revenue ¹	100.0	-	-	-	-	53.1	9.6	-	37.3
Federal Government	100.0	-	-	-	-	64.1	-	-	35.9
State government	100.0	-	-	-	-	44.3	18.6	-	37.2
From own sources	100.0	-	-	-	-	64.2	15.1	-	20.7
Taxes	100.0	-	-	-	-	66.3	14.1	-	19.6
Property	100.0	-	-	-	-	46.7	21.8	-	31.4
Other	100.0	-	-	-	-	84.8	6.7	-	8.5
Charges and miscellaneous	100.0	-	-	-	-	62.4	16.0	-	21.6
Utility and liquor store revenue	100.0	-	-	-	-	15.7	56.3	-	28.0
Employee retirement revenue	100.0	-	-	-	-	100.0	-	-	-
Expenditure	100.0	-	-	-	-	50.9	27.1	-	22.0
General expenditure	100.0	-	-	-	-	66.0	13.6	-	20.5
Current expenditure	100.0	-	-	-	-	62.7	16.1	-	21.2
Capital outlay	100.0	-	-	-	-	79.6	3.0	-	17.4
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	-	-	-	-	2.2	83.9	-	13.9
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	11.9	-	-	88.1
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
DELAWARE—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	-	-	-	88.5	-	11.5
Transportation:									
Highways-----	100.0	-	-	-	-	31.2	22.5	-	46.2
Capital outlay-----	100.0	-	-	-	-	-	11.9	-	88.1
Air transportation-----	-	-	-	-	-	-	-	-	-
Other transportation-----	100.0	-	-	-	-	99.4	.6	-	-
Public safety:									
Police protection-----	100.0	-	-	-	-	52.0	20.0	-	28.0
Fire protection-----	100.0	-	-	-	-	94.5	3.7	-	1.9
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	100.0	-	-	-	-	59.3	30.4	-	10.3
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	-	-	75.7	12.1	-	12.2
Housing and community development-----	100.0	-	-	-	-	96.2	3.8	-	-
Sewerage-----	100.0	-	-	-	-	59.3	14.8	-	25.9
Solid waste management-----	100.0	-	-	-	-	50.6	20.4	-	28.9
Governmental administration:									
Financial administration-----	100.0	-	-	-	-	32.0	11.8	-	56.2
Judicial and legal-----	100.0	-	-	-	-	100.0	-	-	-
General public buildings-----	100.0	-	-	-	-	70.9	11.6	-	17.5
Other governmental administration-----	100.0	-	-	-	-	62.3	29.7	-	8.0
Interest on general debt-----	100.0	-	-	-	-	93.5	3.5	-	3.0
Other and unallocable-----	100.0	-	-	-	-	9.4	38.8	-	51.8
Utility and liquor store expenditure-----	100.0	-	-	-	-	14.5	58.4	-	27.0
Employee retirement expenditure-----	100.0	-	-	-	-	100.0	-	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	-	-	77.1	16.5	-	6.4
Exhibit: Salaries and wages-----	100.0	-	-	-	-	59.2	22.6	-	18.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 461.23	-	-	-	-	1 835.87	1 592.87	-	975.30
General revenue-----	869.78	-	-	-	-	1 482.00	462.87	-	548.09
Intergovernmental revenue ¹ -----	100.17	-	-	-	-	143.90	35.33	-	104.35
Federal Government-----	47.26	-	-	-	-	82.01	-	-	47.34
State government-----	51.64	-	-	-	-	61.89	35.26	-	53.52
From own sources-----	769.62	-	-	-	-	1 338.10	427.53	-	443.74
Taxes-----	355.52	-	-	-	-	638.01	184.02	-	194.75
Property-----	172.98	-	-	-	-	218.83	138.83	-	151.67
Other-----	182.55	-	-	-	-	419.17	45.19	-	43.08
Charges and miscellaneous-----	414.09	-	-	-	-	700.09	243.51	-	248.99
Utility and liquor store revenue-----	546.33	-	-	-	-	231.71	1 130.01	-	427.21
Employee retirement revenue-----	45.11	-	-	-	-	122.16	-	-	-
Expenditure-----	1 626.62	-	-	-	-	2 239.83	1 621.23	-	998.99
General expenditure-----	1 086.73	-	-	-	-	1 940.79	542.31	-	620.30
Current expenditure-----	879.39	-	-	-	-	1 494.14	519.14	-	519.67
Capital outlay-----	207.33	-	-	-	-	446.66	23.18	-	100.63
Education services:									
Education-----	-	-	-	-	-	-	-	-	-
Libraries-----	3.30	-	-	-	-	.20	10.18	-	1.28
Social services and income maintenance:									
Public welfare-----	3.16	-	-	-	-	1.02	-	-	7.76
Hospitals-----	-	-	-	-	-	-	-	-	-
Health-----	.58	-	-	-	-	-	1.90	-	.19
Transportation:									
Highways-----	50.60	-	-	-	-	42.79	41.89	-	65.24
Capital outlay-----	5.27	-	-	-	-	-	2.31	-	12.95
Air transportation-----	-	-	-	-	-	-	-	-	-
Other transportation-----	154.56	-	-	-	-	416.18	3.19	-	-
Public safety:									
Police protection-----	194.08	-	-	-	-	273.53	142.52	-	151.40
Fire protection-----	55.37	-	-	-	-	141.68	7.43	-	2.87
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	12.86	-	-	-	-	20.65	14.36	-	3.69
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	51.83	-	-	-	-	106.31	22.95	-	17.64
Housing and community development-----	34.05	-	-	-	-	88.68	4.80	-	-
Sewerage-----	228.94	-	-	-	-	367.32	124.81	-	165.46
Solid waste management-----	62.21	-	-	-	-	85.28	46.69	-	50.22
Governmental administration:									
Financial administration-----	55.07	-	-	-	-	47.77	23.84	-	86.31
Judicial and legal-----	6.86	-	-	-	-	18.57	-	-	-
General public buildings-----	9.02	-	-	-	-	17.34	3.83	-	4.41
Other governmental administration-----	30.46	-	-	-	-	51.36	33.25	-	6.81
Interest on general debt-----	100.19	-	-	-	-	253.60	12.82	-	8.50
Other and unallocable-----	33.57	-	-	-	-	8.53	47.85	-	48.52
Utility and liquor store expenditure-----	502.58	-	-	-	-	197.99	1 078.91	-	378.69
Employee retirement expenditure-----	37.32	-	-	-	-	101.05	-	-	-
Debt outstanding at end of fiscal year-----	1 708.17	-	-	-	-	3 565.31	1 036.45	-	305.06
Exhibit: Salaries and wages-----	418.29	-	-	-	-	671.06	347.33	-	211.79

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
DISTRICT OF COLUMBIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	1	1	—	—	—	—	—	—	—
Population, 1990	606 900	606 900	—	—	—	—	—	—	—
Revenue	4 753 635	4 753 635	—	—	—	—	—	—	—
General revenue	4 419 410	4 419 410	—	—	—	—	—	—	—
Intergovernmental revenue ¹	1 508 140	1 508 140	—	—	—	—	—	—	—
Federal Government	1 450 536	1 450 536	—	—	—	—	—	—	—
State government	—	—	—	—	—	—	—	—	—
From own sources	2 911 270	2 911 270	—	—	—	—	—	—	—
Taxes	2 406 646	2 406 646	—	—	—	—	—	—	—
Property	903 319	903 319	—	—	—	—	—	—	—
Other	1 503 327	1 503 327	—	—	—	—	—	—	—
Charges and miscellaneous	504 624	504 624	—	—	—	—	—	—	—
Utility and liquor store revenue	53 587	53 587	—	—	—	—	—	—	—
Employee retirement revenue	280 638	280 638	—	—	—	—	—	—	—
Expenditure	5 036 210	5 036 210	—	—	—	—	—	—	—
General expenditure	4 585 654	4 585 654	—	—	—	—	—	—	—
Current expenditure	4 113 412	4 113 412	—	—	—	—	—	—	—
Capital outlay	472 242	472 242	—	—	—	—	—	—	—
Education services:			—	—	—	—	—	—	—
Education	742 892	742 892	—	—	—	—	—	—	—
Libraries	21 846	21 846	—	—	—	—	—	—	—
Social services and income maintenance:			—	—	—	—	—	—	—
Public welfare	872 042	872 042	—	—	—	—	—	—	—
Hospitals	367 468	367 468	—	—	—	—	—	—	—
Health	167 682	167 682	—	—	—	—	—	—	—
Transportation:			—	—	—	—	—	—	—
Highways	121 644	121 644	—	—	—	—	—	—	—
Capital outlay	108 802	108 802	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	163 470	163 470	—	—	—	—	—	—	—
Public safety:			—	—	—	—	—	—	—
Police protection	272 749	272 749	—	—	—	—	—	—	—
Fire protection	96 841	96 841	—	—	—	—	—	—	—
Correction	318 316	318 316	—	—	—	—	—	—	—
Protective inspection and regulation	47 010	47 010	—	—	—	—	—	—	—
Environment and housing:			—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	59 896	59 896	—	—	—	—	—	—	—
Housing and community development	218 913	218 913	—	—	—	—	—	—	—
Sewerage	123 000	123 000	—	—	—	—	—	—	—
Solid waste management	45 802	45 802	—	—	—	—	—	—	—
Governmental administration:			—	—	—	—	—	—	—
Financial administration	55 601	55 601	—	—	—	—	—	—	—
Judicial and legal	127 975	127 975	—	—	—	—	—	—	—
General public buildings	48 298	48 298	—	—	—	—	—	—	—
Other governmental administration	36 471	36 471	—	—	—	—	—	—	—
Interest on general debt	236 241	236 241	—	—	—	—	—	—	—
Other and unallocable	441 497	441 497	—	—	—	—	—	—	—
Utility and liquor store expenditure	78 223	78 223	—	—	—	—	—	—	—
Employee retirement expenditure	372 333	372 333	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 941 839	3 941 839	—	—	—	—	—	—	—
Exhibit: Salaries and wages	1 929 128	1 929 128	—	—	—	—	—	—	—
PERCENT DISTRIBUTION									
Number of municipalities	100.0	100.0	—	—	—	—	—	—	—
Population, 1990	100.0	100.0	—	—	—	—	—	—	—
Revenue, total	100.0	100.0	—	—	—	—	—	—	—
General revenue	100.0	100.0	—	—	—	—	—	—	—
Intergovernmental revenue ¹	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	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	100.0	—	—	—	—	—	—	—
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	—	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
DISTRICT OF COLUMBIA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
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	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	100.0	—	—	—	—	—	—	—
Exhibit: Salaries and wages	100.0	100.0	—	—	—	—	—	—	—
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	7 832.65	7 832.65	—	—	—	—	—	—	—
General revenue	7 281.94	7 281.94	—	—	—	—	—	—	—
Intergovernmental revenue ¹	2 484.99	2 484.99	—	—	—	—	—	—	—
Federal Government	2 390.07	2 390.07	—	—	—	—	—	—	—
State government	—	—	—	—	—	—	—	—	—
From own sources	4 796.95	4 796.95	—	—	—	—	—	—	—
Taxes	3 965.47	3 965.47	—	—	—	—	—	—	—
Property	1 488.41	1 488.41	—	—	—	—	—	—	—
Other	2 477.06	2 477.06	—	—	—	—	—	—	—
Charges and miscellaneous	831.48	831.48	—	—	—	—	—	—	—
Utility and liquor store revenue	88.30	88.30	—	—	—	—	—	—	—
Employee retirement revenue	462.41	462.41	—	—	—	—	—	—	—
Expenditure	8 298.25	8 298.25	—	—	—	—	—	—	—
General expenditure	7 555.86	7 555.86	—	—	—	—	—	—	—
Current expenditure	6 777.74	6 777.74	—	—	—	—	—	—	—
Capital outlay	778.12	778.12	—	—	—	—	—	—	—
Education services:									
Education	1 224.08	1 224.08	—	—	—	—	—	—	—
Libraries	36.00	36.00	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	1 436.88	1 436.88	—	—	—	—	—	—	—
Hospitals	605.48	605.48	—	—	—	—	—	—	—
Health	276.29	276.29	—	—	—	—	—	—	—
Transportation:									
Highways	200.43	200.43	—	—	—	—	—	—	—
Capital outlay	179.28	179.28	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	269.35	269.35	—	—	—	—	—	—	—
Public safety:									
Police protection	449.41	449.41	—	—	—	—	—	—	—
Fire protection	159.57	159.57	—	—	—	—	—	—	—
Correction	524.49	524.49	—	—	—	—	—	—	—
Protective inspection and regulation	77.46	77.46	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	98.69	98.69	—	—	—	—	—	—	—
Housing and community development	360.71	360.71	—	—	—	—	—	—	—
Sewerage	202.67	202.67	—	—	—	—	—	—	—
Solid waste management	75.47	75.47	—	—	—	—	—	—	—
Governmental administration:									
Financial administration	91.61	91.61	—	—	—	—	—	—	—
Judicial and legal	210.87	210.87	—	—	—	—	—	—	—
General public buildings	79.58	79.58	—	—	—	—	—	—	—
Other governmental administration	60.09	60.09	—	—	—	—	—	—	—
Interest on general debt	389.26	389.26	—	—	—	—	—	—	—
Other and unallocable	727.46	727.46	—	—	—	—	—	—	—
Utility and liquor store expenditure	128.89	128.89	—	—	—	—	—	—	—
Employee retirement expenditure	613.50	613.50	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	6 495.04	6 495.04	—	—	—	—	—	—	—
Exhibit: Salaries and wages	3 178.66	3 178.66	—	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
FLORIDA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	390	2	2	5	4	15	32	58	272
Population, 1990	6 404 550	993 778	518 644	748 544	355 636	958 529	1 193 690	878 094	757 635
Revenue	8 854 012	1 979 555	679 020	1 212 985	587 323	1 236 735	1 390 128	1 046 525	721 741
General revenue	5 779 268	1 080 065	543 425	848 135	374 746	846 077	868 645	694 185	523 990
Intergovernmental revenue ¹	1 036 232	193 757	82 798	184 172	65 973	149 042	145 102	109 944	105 444
Federal Government	289 909	71 170	14 896	65 142	27 181	37 606	25 328	21 734	26 852
State government	582 083	115 722	42 390	81 199	26 585	74 320	96 444	75 495	69 928
From own sources	4 743 036	886 308	460 627	663 963	308 773	697 035	723 543	584 241	418 546
Taxes	2 386 601	461 459	216 535	293 441	165 818	356 036	383 136	267 780	242 396
Property	1 313 269	324 685	116 235	144 377	89 244	179 261	200 126	132 049	127 292
Other	1 073 332	136 774	100 300	149 064	76 574	176 775	183 010	135 731	115 104
Charges and miscellaneous	2 356 435	424 849	244 092	370 522	142 955	340 999	340 407	316 461	176 150
Utility and liquor store revenue	2 539 623	728 716	79 074	239 692	184 288	327 767	457 767	336 026	186 293
Employee retirement revenue	535 121	170 774	56 521	125 158	28 289	62 891	63 716	16 314	11 458
Expenditure	8 699 362	2 058 035	692 760	1 075 763	562 050	1 183 041	1 387 383	1 056 463	683 867
General expenditure	5 587 630	1 116 089	539 462	812 643	343 904	795 827	844 445	654 308	480 952
Current expenditure	4 783 631	959 903	416 626	677 922	306 092	688 105	736 237	570 083	428 663
Capital outlay	803 999	156 186	122 836	134 721	37 812	107 722	108 208	84 225	52 289
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	46 539	10 878	2 462	919	2 743	9 140	7 629	7 673	5 095
Social services and income maintenance:									
Public welfare	26 909	17 594	—	314	113	467	1 443	122	6 856
Hospitals	17 892	17 772	—	—	18	—	—	28	74
Health	58 687	16 277	8 492	385	7 222	7 814	7 850	7 048	3 599
Transportation:									
Highways	452 901	53 807	58 819	56 543	19 581	68 269	77 241	61 741	56 900
Capital outlay	178 716	15 259	40 609	26 308	4 735	26 732	34 670	19 557	10 846
Air transportation	99 352	40 698	458	11 596	3 476	17 888	9 013	13 031	3 192
Other transportation	113 609	49 378	10 430	29 554	6 053	8 345	4 186	2 960	2 703
Public safety:									
Police protection	1 044 746	165 769	94 025	148 846	70 815	154 435	178 770	125 285	106 801
Fire protection	494 598	101 050	37 089	74 143	24 207	81 594	87 241	53 194	36 080
Correction	41 370	40 412	—	454	—	—	112	—	392
Protective inspection and regulation	88 800	8 446	7 450	11 064	6 511	19 125	17 005	11 327	7 872
Environment and housing:									
Natural resources	25 875	976	10 677	5 015	482	1 356	2 860	2 518	1 991
Parks and recreation	634 669	66 104	83 525	108 345	53 732	107 445	108 926	71 380	35 212
Housing and community development	198 410	66 824	8 659	29 315	15 232	24 012	22 067	18 058	14 243
Sewerage	398 738	60 626	63 272	86 972	36 172	53 977	23 472	40 019	34 228
Solid waste management	459 636	90 282	50 489	52 138	20 334	45 139	78 269	75 588	47 397
Governmental administration:									
Financial administration	231 786	27 027	12 558	30 515	17 883	29 016	51 569	32 034	31 184
Judicial and legal	54 860	20 787	2 363	5 081	3 218	5 034	5 942	5 580	6 855
General public buildings	10 532	10 532	—	—	—	—	—	—	—
Other governmental administration	152 812	17 287	4 941	15 054	7 630	20 866	32 142	27 758	27 134
Interest on general debt	472 516	178 083	65 420	46 500	15 770	60 685	46 962	45 665	13 431
Other and unallocable	462 393	55 480	18 333	99 890	32 712	81 220	81 746	53 299	39 713
Utility and liquor store expenditure	2 895 535	866 942	111 980	225 508	210 496	363 946	521 215	399 231	196 217
Employee retirement expenditure	216 197	75 004	41 318	37 612	7 650	23 268	21 723	2 924	6 698
Debt outstanding at end of fiscal year	13 171 702	5 218 573	1 256 780	1 113 280	746 033	1 772 568	1 424 256	1 183 407	456 805
Exhibit: Salaries and wages	2 881 465	424 737	241 019	456 272	189 945	444 187	486 487	357 713	281 105
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.5	.5	1.3	1.0	3.8	8.2	14.9	69.7
Population, 1990	100.0	15.5	8.1	11.7	5.6	15.0	18.6	13.7	11.8
Revenue, total	100.0	22.4	7.7	13.7	6.6	14.0	15.7	11.8	8.2
General revenue	100.0	18.7	9.4	14.7	6.5	14.6	15.0	12.0	9.1
Intergovernmental revenue ¹	100.0	18.7	8.0	17.8	6.4	14.4	14.0	10.6	10.2
Federal Government	100.0	24.5	5.1	22.5	9.4	13.0	8.7	7.5	9.3
State government	100.0	19.9	7.3	13.9	4.6	12.8	16.6	13.0	12.0
From own sources	100.0	18.7	9.7	14.0	6.5	14.7	15.3	12.3	8.8
Taxes	100.0	19.3	9.1	12.3	6.9	14.9	16.1	11.2	10.2
Property	100.0	24.7	8.9	11.0	6.8	13.6	15.2	10.1	9.7
Other	100.0	12.7	9.3	13.9	7.1	16.5	17.1	12.6	10.7
Charges and miscellaneous	100.0	18.0	10.4	15.7	6.1	14.5	14.4	13.4	7.5
Utility and liquor store revenue	100.0	28.7	3.1	9.4	7.3	12.9	18.0	13.2	7.3
Employee retirement revenue	100.0	31.9	10.6	23.4	5.3	11.8	11.9	3.0	2.1
Expenditure	100.0	23.7	8.0	12.4	6.5	13.6	15.9	12.1	7.9
General expenditure	100.0	20.0	9.7	14.5	6.2	14.2	15.1	11.7	8.6
Current expenditure	100.0	20.1	8.7	14.2	6.4	14.4	15.4	11.9	9.0
Capital outlay	100.0	19.4	15.3	16.8	4.7	13.4	13.5	10.5	6.5
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	23.4	5.3	2.0	5.9	19.6	16.4	16.5	10.9
Social services and income maintenance:									
Public welfare	100.0	65.4	—	1.2	.4	1.7	5.4	.5	25.5
Hospitals	100.0	99.3	—	—	.1	—	—	.2	.4

See footnotes at end of table

50 POPULATION—SIZE GROUPS

GOVERNMENTS—GOVERNMENT FINANCES

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
FLORIDA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	27.7	14.5	.7	12.3	13.3	13.4	12.0	6.1
Transportation:									
Highways	100.0	11.9	13.0	12.5	4.3	15.1	17.1	13.6	12.6
Capital outlay	100.0	8.5	22.7	14.7	2.6	15.0	19.4	10.9	6.1
Air transportation	100.0	41.0	.5	11.7	3.5	18.0	9.1	13.1	3.2
Other transportation	100.0	43.5	9.2	26.0	5.3	7.3	3.7	2.6	2.4
Public safety:									
Police protection	100.0	15.9	9.0	14.2	6.8	14.8	17.1	12.0	10.2
Fire protection	100.0	20.4	7.5	15.0	4.9	16.5	17.6	10.8	7.3
Correction	100.0	97.7	—	1.1	—	—	.3	—	.9
Protective inspection and regulation	100.0	9.5	8.4	12.5	7.3	21.5	19.1	12.8	8.9
Environment and housing:									
Natural resources	100.0	3.8	41.3	19.4	1.9	5.2	11.1	9.7	7.7
Parks and recreation	100.0	10.4	13.2	17.1	8.5	16.9	17.2	11.2	5.5
Housing and community development	100.0	33.7	4.4	14.8	7.7	12.1	11.1	9.1	7.2
Sewerage	100.0	15.2	15.9	21.8	9.1	13.5	5.9	10.0	8.6
Solid waste management	100.0	19.6	11.0	11.3	4.4	9.8	17.0	16.4	10.3
Governmental administration:									
Financial administration	100.0	11.7	5.4	13.2	7.7	12.5	22.2	13.8	13.5
Judicial and legal	100.0	37.9	4.3	9.3	5.9	9.2	10.8	10.2	12.5
General public buildings	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration	100.0	11.3	3.2	9.9	5.0	13.7	21.0	18.2	17.8
Interest on general debt	100.0	37.7	13.8	9.8	3.3	12.8	9.9	9.7	2.8
Other and unallocable	100.0	12.0	4.0	21.6	7.1	17.6	17.7	11.5	8.6
Utility and liquor store expenditure	100.0	29.9	3.9	7.8	7.3	12.6	18.0	13.8	6.8
Employee retirement expenditure	100.0	34.7	19.1	17.4	3.5	10.8	10.0	1.4	3.1
Debt outstanding at end of fiscal year	100.0	39.6	9.5	8.5	5.7	13.5	10.8	9.0	3.5
Exhibit: Salaries and wages	100.0	14.7	8.4	15.8	6.6	15.4	16.9	12.4	9.8
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 382.46	1 991.95	1 309.22	1 620.46	1 651.47	1 290.24	1 164.56	1 191.81	952.62
General revenue	902.37	1 086.83	1 047.78	1 133.05	1 053.73	882.68	727.70	790.56	691.61
Intergovernmental revenue ¹	161.80	194.97	159.64	246.04	185.51	155.49	121.56	125.21	139.18
Federal Government	45.27	71.62	28.72	87.02	76.43	39.23	21.22	24.75	35.44
State government	90.89	116.45	81.73	108.48	74.75	77.54	80.79	85.98	92.30
From own sources	740.57	891.86	888.14	887.01	868.23	727.19	606.14	665.35	552.44
Taxes	372.64	464.35	417.50	392.02	466.26	371.44	320.97	304.96	319.94
Property	205.05	326.72	224.11	192.88	250.94	187.02	167.65	150.38	168.01
Other	167.59	137.63	193.39	199.14	215.32	184.42	153.31	154.57	151.93
Charges and miscellaneous	367.93	427.51	470.63	494.99	401.97	355.75	285.17	360.40	232.50
Utility and liquor store revenue	396.53	733.28	152.46	320.21	518.19	341.95	383.49	382.68	245.89
Employee retirement revenue	83.55	171.84	108.98	167.20	79.54	65.61	53.38	18.58	15.12
Expenditure	1 358.31	2 070.92	1 335.71	1 437.14	1 580.41	1 234.23	1 162.26	1 203.13	902.63
General expenditure	872.45	1 123.08	1 040.14	1 085.63	967.01	830.26	707.42	745.15	634.81
Current expenditure	746.91	965.91	803.30	905.65	860.69	717.88	616.77	649.23	565.79
Capital outlay	125.54	157.16	236.84	179.98	106.32	112.38	90.65	95.92	69.02
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	7.27	10.95	4.75	1.23	7.71	9.54	6.39	8.74	6.72
Social services and income maintenance:									
Public welfare	4.20	17.70	—	.42	.32	.49	1.21	.14	9.05
Hospitals	2.79	17.88	—	—	.05	—	—	.03	.10
Health	9.16	16.38	16.37	.51	20.31	8.15	6.58	8.03	4.75
Transportation:									
Highways	70.72	54.14	113.41	75.54	55.06	71.22	64.71	70.31	75.10
Capital outlay	27.90	15.35	78.30	35.15	13.31	27.89	29.04	22.27	14.32
Air transportation	15.51	40.95	.88	15.49	9.77	18.66	7.55	14.84	4.21
Other transportation	17.74	49.69	20.11	39.48	17.02	8.71	3.51	3.37	3.57
Public safety:									
Police protection	163.13	166.81	181.29	198.85	199.12	161.12	149.76	142.68	140.97
Fire protection	77.23	101.68	71.51	99.05	68.07	85.12	73.09	60.58	47.62
Correction	6.46	40.67	—	.61	—	—	.09	—	.52
Protective inspection and regulation	13.87	8.50	14.36	14.78	18.31	19.95	14.25	12.90	10.39
Environment and housing:									
Natural resources	4.04	.98	20.59	6.70	1.36	1.41	2.40	2.87	2.63
Parks and recreation	99.10	66.52	161.04	144.74	151.09	112.09	91.25	81.29	46.48
Housing and community development	30.98	67.24	16.70	39.16	42.83	25.05	18.49	20.56	18.80
Sewerage	62.26	61.01	122.00	116.19	101.71	56.31	19.66	45.57	45.18
Solid waste management	71.77	90.85	97.35	69.65	57.18	47.09	65.57	86.08	62.56
Governmental administration:									
Financial administration	36.19	27.20	24.21	40.77	50.28	30.27	43.20	36.48	41.16
Judicial and legal	8.57	20.92	4.56	6.79	9.05	5.25	4.98	6.35	9.05
General public buildings	1.64	10.60	—	—	—	—	—	—	—
Other governmental administration	23.86	17.40	9.53	20.11	21.45	21.77	26.93	31.61	35.81
Interest on general debt	73.78	179.20	126.14	62.12	44.34	63.31	39.34	52.00	17.73
Other and unallocable	72.20	55.83	35.35	133.45	91.98	84.73	68.48	60.70	52.42
Utility and liquor store expenditure	452.11	872.37	215.91	301.26	591.89	379.69	436.64	454.66	258.99
Employee retirement expenditure	33.76	75.47	79.67	50.25	21.51	24.27	18.20	3.33	8.84
Debt outstanding at end of fiscal year	2 056.62	5 251.25	2 423.20	1 487.26	2 097.74	1 849.26	1 193.15	1 347.70	602.94
Exhibit: Salaries and wages	449.91	427.40	464.71	609.55	534.10	463.40	407.55	407.37	371.03

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
GEORGIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	536	1	—	3	1	—	10	29	492
Population, 1990	2 582 207	394 017	—	422 853	78 122	—	387 263	448 857	851 095
Revenue	3 174 618	810 963	—	367 330	123 015	—	548 957	601 531	722 822
General revenue	2 091 443	694 655	—	308 236	44 236	—	350 752	300 967	392 597
Intergovernmental revenue ¹	432 241	137 883	—	85 918	11 893	—	64 854	44 224	87 469
Federal Government	108 420	55 486	—	15 335	3 284	—	19 886	5 122	9 307
State government	59 505	9 683	—	12 506	1 403	—	13 017	3 670	19 226
From own sources	1 659 202	556 772	—	222 318	32 343	—	285 898	256 743	305 128
Taxes	817 402	222 877	—	118 708	15 350	—	143 476	136 836	180 155
Property	418 192	122 556	—	62 954	8 929	—	72 789	73 609	77 355
Other	399 210	100 321	—	55 754	6 421	—	70 687	63 227	102 800
Charges and miscellaneous	841 800	333 895	—	103 610	16 993	—	142 422	119 907	124 973
Utility and liquor store revenue	980 547	60 911	—	28 641	73 130	—	194 644	292 996	330 225
Employee retirement revenue	102 628	55 397	—	30 453	5 649	—	3 561	7 568	—
Expenditure	3 115 504	766 514	—	355 587	119 350	—	553 193	587 653	733 207
General expenditure	2 047 461	623 740	—	308 518	51 170	—	381 026	293 391	389 616
Current expenditure	1 701 062	490 195	—	263 103	46 498	—	308 627	249 333	343 306
Capital outlay	346 399	133 545	—	45 415	4 672	—	72 399	44 058	46 310
Education services:									
Education	40 714	18 757	—	—	—	—	6 570	7 562	7 825
Libraries	10 952	—	—	—	—	—	6 274	1 589	3 089
Social services and income maintenance:									
Public welfare	20 132	437	—	11 464	—	—	5 015	1 619	1 597
Hospitals	41 340	—	—	—	—	—	41 089	—	251
Health	11 330	—	—	2 797	—	—	8 024	179	330
Transportation:									
Highways	145 701	25 147	—	17 596	2 293	—	28 275	26 111	46 279
Capital outlay	32 647	2 540	—	5 894	567	—	11 470	5 233	6 943
Air transportation	132 471	111 281	—	7 022	1 659	—	10 275	1 553	681
Other transportation	8 301	—	—	1 827	—	—	6 218	110	146
Public safety:									
Police protection	332 121	73 793	—	49 261	5 871	—	52 624	59 697	90 875
Fire protection	168 588	38 809	—	31 328	4 432	—	36 728	28 675	28 616
Correction	29 683	12 574	—	8 499	311	—	4 951	1 702	1 646
Protective inspection and regulation	14 581	4 265	—	3 329	401	—	1 819	3 139	1 628
Environment and housing:									
Natural resources	1 727	1 223	—	—	—	—	87	—	417
Parks and recreation	127 915	52 545	—	15 622	4 030	—	17 469	22 940	15 309
Housing and community development	50 986	14 677	—	10 639	2 613	—	12 451	4 155	6 451
Sewerage	184 570	48 570	—	21 127	4 405	—	33 604	37 588	39 276
Solid waste management	135 277	24 980	—	16 095	3 469	—	22 965	29 072	38 696
Governmental administration:									
Financial administration	46 513	16 407	—	7 491	1 018	—	5 788	10 242	5 567
Judicial and legal	31 925	13 946	—	6 933	176	—	5 522	2 087	3 261
General public buildings	38 167	15 689	—	5 459	193	—	10 878	2 149	3 799
Other governmental administration	134 208	8 642	—	10 666	3 355	—	26 818	26 077	58 650
Interest on general debt	135 295	96 468	—	16 061	3 947	—	8 973	6 927	2 919
Other and unallocable	204 964	45 530	—	65 302	12 997	—	28 609	20 218	32 308
Utility and liquor store expenditure	991 742	81 845	—	38 216	65 620	—	170 929	291 541	343 591
Employee retirement expenditure	76 301	60 929	—	8 853	2 560	—	1 238	2 721	—
Debt outstanding at end of fiscal year	3 051 906	1 433 054	—	374 798	56 646	—	310 967	433 218	443 223
Exhibit: Salaries and wages	874 240	226 041	—	127 670	26 180	—	181 240	136 810	176 299
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.6	.2	—	1.9	5.4	91.8
Population, 1990	100.0	15.3	—	16.4	3.0	—	15.0	17.4	33.0
Revenue, total	100.0	25.5	—	11.6	3.9	—	17.3	18.9	22.8
General revenue	100.0	33.2	—	14.7	2.1	—	16.8	14.4	18.8
Intergovernmental revenue ¹	100.0	31.9	—	19.9	2.8	—	15.0	10.2	20.2
Federal Government	100.0	51.2	—	14.1	3.0	—	18.3	4.7	8.6
State government	100.0	16.3	—	21.0	2.4	—	21.9	6.2	32.3
From own sources	100.0	33.6	—	13.4	1.9	—	17.2	15.5	18.4
Taxes	100.0	27.3	—	14.5	1.9	—	17.6	16.7	22.0
Property	100.0	29.3	—	15.1	2.1	—	17.4	17.6	18.5
Other	100.0	25.1	—	14.0	1.6	—	17.7	15.8	25.8
Charges and miscellaneous	100.0	39.7	—	12.3	2.0	—	16.9	14.2	14.8
Utility and liquor store revenue	100.0	6.2	—	2.9	7.5	—	19.9	29.9	33.7
Employee retirement revenue	100.0	54.0	—	29.7	5.5	—	3.5	7.4	—
Expenditure	100.0	24.6	—	11.4	3.8	—	17.8	18.9	23.5
General expenditure	100.0	30.5	—	15.1	2.5	—	18.6	14.3	19.0
Current expenditure	100.0	28.8	—	15.5	2.7	—	18.1	14.7	20.2
Capital outlay	100.0	38.6	—	13.1	1.3	—	20.9	12.7	13.4
Education services:									
Education	100.0	46.1	—	—	—	—	16.1	18.6	19.2
Libraries	100.0	—	—	—	—	—	57.3	14.5	28.2
Social services and income maintenance:									
Public welfare	100.0	2.2	—	56.9	—	—	24.9	8.0	7.9
Hospitals	100.0	—	—	—	—	—	99.4	—	.6

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
GEORGIA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	—	—	24.7	—	—	70.8	1.6	2.9
Transportation:									
Highways-----	100.0	17.3	—	12.1	1.6	—	19.4	17.9	31.8
Capital outlay-----	100.0	7.8	—	18.1	1.7	—	35.1	16.0	21.3
Air transportation-----	100.0	84.0	—	5.3	1.3	—	7.8	1.2	.5
Other transportation-----	100.0	—	—	22.0	—	—	74.9	1.3	1.8
Public safety:									
Police protection-----	100.0	22.2	—	14.8	1.8	—	15.8	18.0	27.4
Fire protection-----	100.0	23.0	—	18.6	2.6	—	21.8	17.0	17.0
Correction-----	100.0	42.4	—	28.6	1.0	—	16.7	5.7	5.5
Protective inspection and regulation-----	100.0	29.3	—	22.8	2.8	—	12.5	21.5	11.2
Environment and housing:									
Natural resources-----	100.0	70.8	—	—	—	—	5.0	—	24.1
Parks and recreation-----	100.0	41.1	—	12.2	3.2	—	13.7	17.9	12.0
Housing and community development-----	100.0	28.8	—	20.9	5.1	—	24.4	8.1	12.7
Sewerage-----	100.0	26.3	—	11.4	2.4	—	18.2	20.4	21.3
Solid waste management-----	100.0	18.5	—	11.9	2.6	—	17.0	21.5	28.6
Governmental administration:									
Financial administration-----	100.0	35.3	—	16.1	2.2	—	12.4	22.0	12.0
Judicial and legal-----	100.0	43.7	—	21.7	.6	—	17.3	6.5	10.2
General public buildings-----	100.0	41.1	—	14.3	.5	—	28.5	5.6	10.0
Other governmental administration-----	100.0	6.4	—	7.9	2.5	—	20.0	19.4	43.7
Interest on general debt-----	100.0	71.3	—	11.9	2.9	—	6.6	5.1	2.2
Other and unallocable-----	100.0	22.2	—	31.9	6.3	—	14.0	9.9	15.8
Utility and liquor store expenditure-----	100.0	8.3	—	3.9	6.6	—	17.2	29.4	34.6
Employee retirement expenditure-----	100.0	79.9	—	11.6	3.4	—	1.6	3.6	—
Debt outstanding at end of fiscal year-----	100.0	47.0	—	12.3	1.9	—	10.2	14.2	14.5
Exhibit: Salaries and wages-----	100.0	25.9	—	14.6	3.0	—	20.7	15.6	20.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 229.42	2 058.19	—	868.69	1 574.65	—	1 417.53	1 340.14	849.28
General revenue-----	809.94	1 763.01	—	728.94	566.24	—	905.72	670.52	461.28
Intergovernmental revenue ¹ -----	167.39	349.94	—	203.19	152.24	—	167.47	98.53	102.77
Federal Government-----	41.99	140.82	—	36.27	42.04	—	51.35	11.41	10.94
State government-----	23.04	24.58	—	29.58	17.96	—	33.61	8.18	22.59
From own sources-----	642.55	1 413.07	—	525.76	414.01	—	738.25	571.99	358.51
Taxes-----	316.55	565.65	—	280.73	196.49	—	370.49	304.85	211.67
Property-----	161.95	311.04	—	148.88	114.30	—	187.96	163.99	90.89
Other-----	154.60	254.61	—	131.85	82.19	—	182.53	140.86	120.79
Charges and miscellaneous-----	326.00	847.41	—	245.03	217.52	—	367.77	267.14	146.84
Utility and liquor store revenue-----	379.73	154.59	—	67.73	936.10	—	502.61	652.76	388.00
Employee retirement revenue-----	39.74	140.60	—	72.02	72.31	—	9.20	16.86	—
Expenditure-----	1 206.53	1 945.38	—	840.92	1 527.74	—	1 428.47	1 309.22	861.49
General expenditure-----	792.91	1 583.03	—	729.61	655.00	—	983.89	653.64	457.78
Current expenditure-----	658.76	1 244.10	—	622.21	595.20	—	796.94	555.48	403.37
Capital outlay-----	134.15	338.93	—	107.40	59.80	—	186.95	98.16	54.41
Education services:									
Education-----	15.77	47.60	—	—	—	—	16.97	16.85	9.19
Libraries-----	4.24	—	—	—	—	—	16.20	3.54	3.63
Social services and income maintenance:									
Public welfare-----	7.80	1.11	—	27.11	—	—	12.95	3.61	1.88
Hospitals-----	16.01	—	—	—	—	—	106.10	—	.29
Health-----	4.39	—	—	6.61	—	—	20.72	.40	.39
Transportation:									
Highways-----	56.42	63.82	—	41.61	29.35	—	73.01	58.17	54.38
Capital outlay-----	12.64	6.45	—	13.94	7.26	—	29.62	11.66	8.16
Air transportation-----	51.30	282.43	—	16.61	21.24	—	26.53	3.46	.80
Other transportation-----	3.21	—	—	4.32	—	—	16.06	.25	.17
Public safety:									
Police protection-----	128.62	187.28	—	116.50	75.15	—	135.89	133.00	106.77
Fire protection-----	65.29	98.50	—	74.09	56.73	—	94.84	63.88	33.62
Correction-----	11.50	31.91	—	20.10	3.98	—	12.78	3.79	1.93
Protective inspection and regulation-----	5.65	10.82	—	7.87	5.13	—	4.70	6.99	1.91
Environment and housing:									
Natural resources-----	.67	3.10	—	—	—	—	.22	—	.49
Parks and recreation-----	49.54	133.36	—	36.94	51.59	—	45.11	51.11	17.99
Housing and community development-----	19.75	37.25	—	25.16	33.45	—	32.15	9.26	7.58
Sewerage-----	71.48	123.27	—	49.96	56.39	—	86.77	83.74	46.15
Solid waste management-----	52.39	63.40	—	38.06	44.40	—	59.30	64.77	45.47
Governmental administration:									
Financial administration-----	18.01	41.64	—	17.72	13.03	—	14.95	22.82	6.54
Judicial and legal-----	12.36	35.39	—	16.40	2.25	—	14.26	4.65	3.83
General public buildings-----	14.78	39.82	—	12.91	2.47	—	28.09	4.79	4.46
Other governmental administration-----	51.97	21.93	—	25.22	42.95	—	69.25	58.10	68.91
Interest on general debt-----	52.40	244.83	—	37.98	50.52	—	23.17	15.43	3.43
Other and unallocable-----	79.38	115.55	—	154.43	166.37	—	73.87	45.04	37.96
Utility and liquor store expenditure-----	384.07	207.72	—	90.38	839.97	—	441.38	649.52	403.70
Employee retirement expenditure-----	29.55	154.64	—	20.94	32.77	—	3.20	6.06	—
Debt outstanding at end of fiscal year-----	1 181.90	3 637.04	—	886.36	725.10	—	802.99	965.16	520.77
Exhibit: Salaries and wages-----	338.56	573.68	—	301.93	335.12	—	468.00	304.80	207.14

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
HAWAII									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	1	1	-	-	-	-	-	-	-
Population, 1990	836 231	836 231	-	-	-	-	-	-	-
Revenue	962 062	962 062	-	-	-	-	-	-	-
General revenue	870 967	870 967	-	-	-	-	-	-	-
Intergovernmental revenue ¹	122 985	122 985	-	-	-	-	-	-	-
Federal Government	61 289	61 289	-	-	-	-	-	-	-
State government	61 111	61 111	-	-	-	-	-	-	-
From own sources	747 982	747 982	-	-	-	-	-	-	-
Taxes	482 457	482 457	-	-	-	-	-	-	-
Property	388 537	388 537	-	-	-	-	-	-	-
Other	93 920	93 920	-	-	-	-	-	-	-
Charges and miscellaneous	265 525	265 525	-	-	-	-	-	-	-
Utility and liquor store revenue	91 095	91 095	-	-	-	-	-	-	-
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	1 100 649	1 100 649	-	-	-	-	-	-	-
General expenditure	891 715	891 715	-	-	-	-	-	-	-
Current expenditure	676 019	676 019	-	-	-	-	-	-	-
Capital outlay	215 696	215 696	-	-	-	-	-	-	-
Education services:			-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Libraries	473	473	-	-	-	-	-	-	-
Social services and income maintenance:			-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	8 817	8 817	-	-	-	-	-	-	-
Transportation:			-	-	-	-	-	-	-
Highways	43 925	43 925	-	-	-	-	-	-	-
Capital outlay	12 894	12 894	-	-	-	-	-	-	-
Air transportation	-	-	-	-	-	-	-	-	-
Other transportation	2 044	2 044	-	-	-	-	-	-	-
Public safety:			-	-	-	-	-	-	-
Police protection	114 062	114 062	-	-	-	-	-	-	-
Fire protection	43 659	43 659	-	-	-	-	-	-	-
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	5 387	5 387	-	-	-	-	-	-	-
Environment and housing:			-	-	-	-	-	-	-
Natural resources	4 530	4 530	-	-	-	-	-	-	-
Parks and recreation	80 335	80 335	-	-	-	-	-	-	-
Housing and community development	101 892	101 892	-	-	-	-	-	-	-
Sewerage	105 442	105 442	-	-	-	-	-	-	-
Solid waste management	91 248	91 248	-	-	-	-	-	-	-
Governmental administration:			-	-	-	-	-	-	-
Financial administration	39 970	39 970	-	-	-	-	-	-	-
Judicial and legal	21 573	21 573	-	-	-	-	-	-	-
General public buildings	39 002	39 002	-	-	-	-	-	-	-
Other governmental administration	18 623	18 623	-	-	-	-	-	-	-
Interest on general debt	61 610	61 610	-	-	-	-	-	-	-
Other and unallocable	109 123	109 123	-	-	-	-	-	-	-
Utility and liquor store expenditure	208 934	208 934	-	-	-	-	-	-	-
Employee retirement expenditure	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	1 051 090	1 051 090	-	-	-	-	-	-	-
Exhibit: Salaries and wages	304 346	304 346	-	-	-	-	-	-	-
PERCENT DISTRIBUTION									
Number of municipalities	100.0	100.0	-	-	-	-	-	-	-
Population, 1990	100.0	100.0	-	-	-	-	-	-	-
Revenue, total	100.0	100.0	-	-	-	-	-	-	-
General revenue	100.0	100.0	-	-	-	-	-	-	-
Intergovernmental revenue ¹	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	-	-	-	-	-	-	-	-	-
Expenditure	100.0	100.0	-	-	-	-	-	-	-
General expenditure	100.0	100.0	-	-	-	-	-	-	-
Current expenditure	100.0	100.0	-	-	-	-	-	-	-
Capital outlay	100.0	100.0	-	-	-	-	-	-	-
Education services:			-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	100.0	-	-	-	-	-	-	-
Social services and income maintenance:			-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
HAWAII—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
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	100.0	100.0	—	—	—	—	—	—	—
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	—	—	—	—	—	—	—
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 150.47	1 150.47	—	—	—	—	—	—	—
General revenue	1 041.54	1 041.54	—	—	—	—	—	—	—
Intergovernmental revenue ¹	147.07	147.07	—	—	—	—	—	—	—
Federal Government	73.29	73.29	—	—	—	—	—	—	—
State government	73.08	73.08	—	—	—	—	—	—	—
From own sources	894.47	894.47	—	—	—	—	—	—	—
Taxes	576.94	576.94	—	—	—	—	—	—	—
Property	464.63	464.63	—	—	—	—	—	—	—
Other	112.31	112.31	—	—	—	—	—	—	—
Charges and miscellaneous	317.53	317.53	—	—	—	—	—	—	—
Utility and liquor store revenue	108.94	108.94	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 316.20	1 316.20	—	—	—	—	—	—	—
General expenditure	1 066.35	1 066.35	—	—	—	—	—	—	—
Current expenditure	808.41	808.41	—	—	—	—	—	—	—
Capital outlay	257.94	257.94	—	—	—	—	—	—	—
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries .....	.57	.57	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	10.54	10.54	—	—	—	—	—	—	—
Transportation:									
Highways	52.53	52.53	—	—	—	—	—	—	—
Capital outlay	15.42	15.42	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	2.44	2.44	—	—	—	—	—	—	—
Public safety:									
Police protection	136.40	136.40	—	—	—	—	—	—	—
Fire protection	52.21	52.21	—	—	—	—	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	6.44	6.44	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	5.42	5.42	—	—	—	—	—	—	—
Parks and recreation	96.07	96.07	—	—	—	—	—	—	—
Housing and community development	121.85	121.85	—	—	—	—	—	—	—
Sewerage	126.09	126.09	—	—	—	—	—	—	—
Solid waste management	109.12	109.12	—	—	—	—	—	—	—
Governmental administration:									
Financial administration	47.80	47.80	—	—	—	—	—	—	—
Judicial and legal	25.80	25.80	—	—	—	—	—	—	—
General public buildings	46.64	46.64	—	—	—	—	—	—	—
Other governmental administration	22.27	22.27	—	—	—	—	—	—	—
Interest on general debt	73.68	73.68	—	—	—	—	—	—	—
Other and unallocable	130.49	130.49	—	—	—	—	—	—	—
Utility and liquor store expenditure	249.85	249.85	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 256.94	1 256.94	—	—	—	—	—	—	—
Exhibit: Salaries and wages	363.95	363.95	—	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
IDAHO									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	199	-	-	1	-	-	5	4	189
Population, 1990	622 267	-	-	125 738	-	-	174 047	75 784	246 698
Revenue	383 966	-	-	73 997	-	-	134 170	41 581	134 218
General revenue	304 205	-	-	73 686	-	-	92 871	37 086	100 562
Intergovernmental revenue ¹	74 296	-	-	7 723	-	-	20 913	10 577	35 083
Federal Government	17 904	-	-	1 730	-	-	3 725	3 274	9 175
State government	50 458	-	-	5 993	-	-	15 319	6 311	22 835
From own sources	229 909	-	-	65 963	-	-	71 958	26 509	65 479
Taxes	109 509	-	-	31 119	-	-	35 495	12 029	30 866
Property	96 029	-	-	27 250	-	-	32 983	10 237	25 559
Other	13 480	-	-	3 869	-	-	2 512	1 792	5 307
Charges and miscellaneous	120 400	-	-	34 844	-	-	36 463	14 480	34 613
Utility and liquor store revenue	79 139	-	-	311	-	-	40 677	4 495	33 656
Employee retirement revenue	622	-	-	-	-	-	622	-	-
Expenditure	390 436	-	-	81 023	-	-	133 141	40 518	135 754
General expenditure	305 068	-	-	79 121	-	-	92 284	34 686	98 977
Current expenditure	244 698	-	-	60 795	-	-	76 073	26 821	81 009
Capital outlay	60 370	-	-	18 326	-	-	16 211	7 865	17 968
Education services:	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Libraries	9 681	-	-	2 351	-	-	4 750	877	1 703
Social services and income maintenance:	-	-	-	-	-	-	-	-	-
Public welfare	29	-	-	-	-	-	-	-	29
Hospitals	1 806	-	-	-	-	-	-	-	1 806
Health	2 906	-	-	331	-	-	2 217	41	317
Transportation:	-	-	-	-	-	-	-	-	-
Highways	32 561	-	-	771	-	-	12 170	3 443	16 177
Capital outlay	10 547	-	-	313	-	-	5 242	645	4 347
Air transportation	10 669	-	-	5 974	-	-	4 108	366	221
Other transportation	2 224	-	-	2 061	-	-	16	61	86
Public safety:	-	-	-	-	-	-	-	-	-
Police protection	49 532	-	-	11 355	-	-	15 715	5 753	16 709
Fire protection	35 988	-	-	13 077	-	-	14 174	2 588	6 149
Correction	47	-	-	-	-	-	-	-	47
Protective inspection and regulation	3 799	-	-	1 789	-	-	1 385	326	299
Environment and housing:	-	-	-	-	-	-	-	-	-
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	23 061	-	-	5 905	-	-	8 203	2 628	6 325
Housing and community development	6 169	-	-	3 705	-	-	2 403	-	61
Sewerage	48 139	-	-	10 812	-	-	9 166	8 618	19 543
Solid waste management	20 989	-	-	5 540	-	-	7 278	2 685	5 486
Governmental administration:	-	-	-	-	-	-	-	-	-
Financial administration	15 703	-	-	3 728	-	-	1 542	1 185	9 248
Judicial and legal	3 132	-	-	1 575	-	-	579	434	544
General public buildings	6 811	-	-	3 450	-	-	2 174	524	663
Other governmental administration	7 581	-	-	1 606	-	-	2 286	1 565	2 124
Interest on general debt	5 745	-	-	2 862	-	-	1 090	313	1 480
Other and unallocable	18 496	-	-	2 229	-	-	3 028	3 279	9 960
Utility and liquor store expenditure	84 502	-	-	1 902	-	-	39 991	5 832	36 777
Employee retirement expenditure	866	-	-	-	-	-	866	-	-
Debt outstanding at end of fiscal year	205 519	-	-	43 509	-	-	101 831	10 813	49 366
Exhibit: Salaries and wages	129 421	-	-	37 752	-	-	40 174	14 606	36 889
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	.5	-	-	2.5	2.0	95.0
Population, 1990	100.0	-	-	20.2	-	-	28.0	12.2	39.6
Revenue, total	100.0	-	-	19.3	-	-	34.9	10.8	35.0
General revenue	100.0	-	-	24.2	-	-	30.5	12.2	33.1
Intergovernmental revenue ¹	100.0	-	-	10.4	-	-	28.1	14.2	47.2
Federal Government	100.0	-	-	9.7	-	-	20.8	18.3	51.2
State government	100.0	-	-	11.9	-	-	30.4	12.5	45.3
From own sources	100.0	-	-	28.7	-	-	31.3	11.5	28.5
Taxes	100.0	-	-	28.4	-	-	32.4	11.0	28.2
Property	100.0	-	-	28.4	-	-	34.3	10.7	26.6
Other	100.0	-	-	28.7	-	-	18.6	13.3	39.4
Charges and miscellaneous	100.0	-	-	28.9	-	-	30.3	12.0	28.7
Utility and liquor store revenue	100.0	-	-	.4	-	-	51.4	5.7	42.5
Employee retirement revenue	100.0	-	-	-	-	-	100.0	-	-
Expenditure	100.0	-	-	20.8	-	-	34.1	10.4	34.8
General expenditure	100.0	-	-	25.9	-	-	30.3	11.4	32.4
Current expenditure	100.0	-	-	24.8	-	-	31.1	11.0	33.1
Capital outlay	100.0	-	-	30.4	-	-	26.9	13.0	29.8
Education services:	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	-	-	24.3	-	-	49.1	9.1	17.6
Social services and income maintenance:	-	-	-	-	-	-	-	-	-
Public welfare	100.0	-	-	-	-	-	-	-	100.0
Hospitals	100.0	-	-	-	-	-	-	-	100.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
IDAHO—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	—	11.4	—	—	76.3	1.4	10.9
Transportation:									
Highways	100.0	—	—	2.4	—	—	37.4	10.6	49.7
Capital outlay	100.0	—	—	3.0	—	—	49.7	6.1	41.2
Air transportation	100.0	—	—	56.0	—	—	38.5	3.4	2.1
Other transportation	100.0	—	—	92.7	—	—	.7	2.7	3.9
Public safety:									
Police protection	100.0	—	—	22.9	—	—	31.7	11.6	33.7
Fire protection	100.0	—	—	36.3	—	—	39.4	7.2	17.1
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	—	47.1	—	—	36.5	8.6	7.9
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	25.6	—	—	35.6	11.4	27.4
Housing and community development	100.0	—	—	60.1	—	—	39.0	—	1.0
Sewerage	100.0	—	—	22.5	—	—	19.0	17.9	40.6
Solid waste management	100.0	—	—	26.4	—	—	34.7	12.8	26.1
Governmental administration:									
Financial administration	100.0	—	—	23.7	—	—	9.8	7.5	58.9
Judicial and legal	100.0	—	—	50.3	—	—	18.5	13.9	17.4
General public buildings	100.0	—	—	50.7	—	—	31.9	7.7	9.7
Other governmental administration	100.0	—	—	21.2	—	—	30.2	20.6	28.0
Interest on general debt	100.0	—	—	49.8	—	—	19.0	5.4	25.8
Other and unallocable	100.0	—	—	12.1	—	—	16.4	17.7	53.8
Utility and liquor store expenditure	100.0	—	—	2.3	—	—	47.3	6.9	43.5
Employee retirement expenditure	100.0	—	—	—	—	—	100.0	—	—
Debt outstanding at end of fiscal year	100.0	—	—	21.2	—	—	49.5	5.3	24.0
Exhibit: Salaries and wages	100.0	—	—	29.2	—	—	31.0	11.3	28.5
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	617.04	—	—	588.50	—	—	770.88	548.68	544.06
General revenue	488.87	—	—	586.03	—	—	533.60	489.36	407.63
Intergovernmental revenue ¹	119.40	—	—	61.42	—	—	120.16	139.57	142.21
Federal Government	28.77	—	—	13.76	—	—	21.40	43.20	37.19
State government	81.09	—	—	47.66	—	—	88.02	83.28	92.56
From own sources	369.47	—	—	524.61	—	—	413.44	349.80	265.42
Taxes	175.98	—	—	247.49	—	—	203.94	158.73	125.12
Property	154.32	—	—	216.72	—	—	189.51	135.08	103.60
Other	21.66	—	—	30.77	—	—	14.43	23.65	21.51
Charges and miscellaneous	193.49	—	—	277.12	—	—	209.50	191.07	140.31
Utility and liquor store revenue	127.18	—	—	2.47	—	—	233.71	59.31	136.43
Employee retirement revenue	1.00	—	—	—	—	—	3.57	—	—
Expenditure	627.44	—	—	644.38	—	—	764.97	534.65	550.28
General expenditure	490.25	—	—	629.25	—	—	530.22	457.70	401.21
Current expenditure	393.24	—	—	483.51	—	—	437.08	353.91	328.37
Capital outlay	97.02	—	—	145.75	—	—	93.14	103.78	72.83
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	15.56	—	—	18.70	—	—	27.29	11.57	6.90
Social services and income maintenance:									
Public welfare .....	.05	—	—	—	—	—	—	—	.12
Hospitals	2.90	—	—	—	—	—	—	—	7.32
Health	4.67	—	—	2.63	—	—	12.74	.54	1.28
Transportation:									
Highways	52.33	—	—	6.13	—	—	69.92	45.43	65.57
Capital outlay	16.95	—	—	2.49	—	—	30.12	8.51	17.62
Air transportation	17.15	—	—	47.51	—	—	23.60	4.83	.90
Other transportation	3.57	—	—	16.39	—	—	.09	.80	.35
Public safety:									
Police protection	79.60	—	—	90.31	—	—	90.29	75.91	67.73
Fire protection	57.83	—	—	104.00	—	—	81.44	34.15	24.93
Correction .....	.08	—	—	—	—	—	—	—	.19
Protective inspection and regulation	6.11	—	—	14.23	—	—	7.96	4.30	1.21
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	37.06	—	—	46.96	—	—	47.13	34.68	25.64
Housing and community development	9.91	—	—	29.47	—	—	13.81	—	.25
Sewerage	77.36	—	—	85.99	—	—	52.66	113.72	79.22
Solid waste management	33.73	—	—	44.06	—	—	41.82	35.43	22.24
Governmental administration:									
Financial administration	25.24	—	—	29.65	—	—	8.86	15.64	37.49
Judicial and legal	5.03	—	—	12.53	—	—	3.33	5.73	2.21
General public buildings	10.95	—	—	27.44	—	—	12.49	6.91	2.69
Other governmental administration	12.18	—	—	12.77	—	—	13.13	20.65	8.61
Interest on general debt	9.23	—	—	22.76	—	—	6.26	4.13	6.00
Other and unallocable	29.72	—	—	17.73	—	—	17.40	43.27	40.37
Utility and liquor store expenditure	135.80	—	—	15.13	—	—	229.77	76.96	149.08
Employee retirement expenditure	1.39	—	—	—	—	—	4.98	—	—
Debt outstanding at end of fiscal year	330.27	—	—	346.03	—	—	585.08	142.68	200.11
Exhibit: Salaries and wages	207.98	—	—	300.24	—	—	230.82	192.73	149.53

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ILLINOIS									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	1 282	1	—	3	6	12	48	109	1 103
Population, 1990	9 628 087	2 783 726	—	358 157	498 123	721 240	1 654 968	1 759 116	1 852 757
Revenue	9 654 862	4 514 395	—	366 776	444 469	539 622	1 281 317	1 322 353	1 185 930
General revenue	7 180 732	3 297 561	—	224 429	297 860	435 541	1 082 072	1 032 303	810 966
Intergovernmental revenue ¹	2 014 464	821 579	—	62 810	80 021	116 955	381 126	295 153	256 820
Federal Government	303 408	256 460	—	11 866	5 789	8 201	9 952	6 882	4 258
State government	1 682 634	565 114	—	50 015	71 019	106 862	362 995	280 081	246 548
From own sources	5 166 268	2 475 982	—	161 619	217 839	318 586	700 946	737 150	554 146
Taxes	3 217 306	1 591 948	—	110 021	152 914	231 618	412 431	416 193	302 181
Property	1 451 068	596 212	—	45 252	76 483	116 732	210 886	241 708	163 795
Other	1 766 238	995 736	—	64 769	76 431	114 886	201 545	174 485	138 386
Charges and miscellaneous	1 948 962	884 034	—	51 598	64 925	86 968	288 515	320 957	251 965
Utility and liquor store revenue	1 295 913	228 370	—	112 800	118 732	74 870	151 225	254 215	355 701
Employee retirement revenue	1 178 217	988 464	—	29 547	27 877	29 211	48 020	35 835	19 263
Expenditure	8 962 648	3 887 175	—	351 583	505 749	579 006	1 220 924	1 292 750	1 125 461
General expenditure	7 252 045	3 281 304	—	222 998	369 172	499 388	1 064 500	1 041 993	772 690
Current expenditure	5 951 386	2 626 904	—	196 996	250 548	414 710	854 141	896 399	711 688
Capital outlay	1 300 659	654 400	—	26 002	118 624	84 678	210 359	145 594	61 002
Education services:									
Education	35 811	35 092	—	312	—	—	143	192	72
Libraries	213 449	99 308	—	8 508	16 000	20 247	36 002	26 601	6 783
Social services and income maintenance:									
Public welfare	131 515	109 556	—	3 682	—	3 104	1 906	3 863	9 404
Hospitals	85 641	—	—	—	—	—	—	50 302	35 339
Health	121 013	97 037	—	2 682	1 291	7 065	4 998	5 142	2 798
Transportation:									
Highways	1 056 252	364 677	—	35 364	103 799	71 694	174 045	158 740	147 933
Capital outlay	455 127	221 576	—	10 210	74 384	29 502	65 010	36 518	17 927
Air transportation	393 801	386 708	—	—	1 451	—	2 611	2 165	866
Other transportation	80 745	47 615	—	6 309	2 837	8 602	7 689	6 182	1 511
Public safety:									
Police protection	1 382 600	627 396	—	40 115	54 867	94 645	176 829	217 366	171 378
Fire protection	570 060	230 546	—	30 854	37 046	62 459	105 009	78 986	25 164
Correction	6 787	—	—	—	418	—	692	2 369	3 308
Protective inspection and regulation	59 743	23 439	—	2 761	5 031	3 655	13 210	9 487	2 160
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	172 611	44 082	—	5 322	7 762	23 225	23 490	40 299	28 431
Housing and community development	181 865	127 844	—	7 059	5 601	12 407	17 694	6 313	4 947
Sewerage	397 024	102 098	—	6 478	10 484	26 289	80 429	101 899	69 347
Solid waste management	283 059	144 335	—	6 243	11 218	26 479	35 979	37 088	21 717
Governmental administration:									
Financial administration	194 535	61 526	—	7 174	13 093	13 071	29 199	28 790	41 682
Judicial and legal	54 373	19 057	—	1 860	2 372	4 981	15 338	7 887	2 878
General public buildings	99 979	23 270	—	2 064	13 795	7 140	24 680	21 722	7 308
Other governmental administration	292 307	37 757	—	10 975	13 017	19 437	50 038	66 410	94 673
Interest on general debt	608 849	356 239	—	21 844	29 641	31 883	109 047	45 156	15 039
Other and unallocable	830 026	343 722	—	23 392	39 449	63 005	155 472	125 034	79 952
Utility and liquor store expenditure	1 225 617	197 549	—	115 076	125 317	66 195	138 956	237 361	345 163
Employee retirement expenditure	484 866	408 322	—	13 509	11 280	13 423	17 468	13 396	7 608
Debt outstanding at end of fiscal year	11 266 728	6 012 046	—	511 167	652 415	557 728	1 716 121	1 023 257	793 994
Exhibit: Salaries and wages	3 199 906	1 574 689	—	131 251	138 838	203 821	392 299	419 745	339 263
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.1	—	.2	.5	.9	3.7	8.5	86.0
Population, 1990	100.0	28.9	—	3.7	5.2	7.5	17.2	18.3	19.2
Revenue, total	100.0	46.8	—	3.8	4.6	5.6	13.3	13.7	12.3
General revenue	100.0	45.9	—	3.1	4.1	6.1	15.1	14.4	11.3
Intergovernmental revenue ¹	100.0	40.8	—	3.1	4.0	5.8	18.9	14.7	12.7
Federal Government	100.0	84.5	—	3.9	1.9	2.7	3.3	2.3	1.4
State government	100.0	33.6	—	3.0	4.2	6.4	21.6	16.6	14.7
From own sources	100.0	47.9	—	3.1	4.2	6.2	13.6	14.3	10.7
Taxes	100.0	49.5	—	3.4	4.8	7.2	12.8	12.9	9.4
Property	100.0	41.1	—	3.1	5.3	8.0	14.5	16.7	11.3
Other	100.0	56.4	—	3.7	4.3	6.5	11.4	9.9	7.8
Charges and miscellaneous	100.0	45.4	—	2.6	3.3	4.5	14.8	16.5	12.9
Utility and liquor store revenue	100.0	17.6	—	8.7	9.2	5.8	11.7	19.6	27.4
Employee retirement revenue	100.0	83.9	—	2.5	2.4	2.5	4.1	3.0	1.6
Expenditure	100.0	43.4	—	3.9	5.6	6.5	13.6	14.4	12.6
General expenditure	100.0	45.2	—	3.1	5.1	6.9	14.7	14.4	10.7
Current expenditure	100.0	44.1	—	3.3	4.2	7.0	14.4	15.1	12.0
Capital outlay	100.0	50.3	—	2.0	9.1	6.5	16.2	11.2	4.7
Education services:									
Education	100.0	98.0	—	.9	—	—	.4	.5	.2
Libraries	100.0	46.5	—	4.0	7.5	9.5	16.9	12.5	3.2
Social services and income maintenance:									
Public welfare	100.0	83.3	—	2.8	—	2.4	1.4	2.9	7.2
Hospitals	100.0	—	—	—	—	—	—	58.7	41.3

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
ILLINOIS—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	80.2	—	2.2	1.1	5.8	4.1	4.2	2.3
Transportation:									
Highways-----	100.0	34.5	—	3.3	9.8	6.8	16.5	15.0	14.0
Capital outlay-----	100.0	48.7	—	2.2	16.3	6.5	14.3	8.0	3.9
Air transportation-----	100.0	98.2	—	—	.4	—	.7	.5	.2
Other transportation-----	100.0	59.0	—	7.8	3.5	10.7	9.5	7.7	1.9
Public safety:									
Police protection-----	100.0	45.4	—	2.9	4.0	6.8	12.8	15.7	12.4
Fire protection-----	100.0	40.4	—	5.4	6.5	11.0	18.4	13.9	4.4
Correction-----	100.0	—	—	—	6.2	—	10.2	34.9	48.7
Protective inspection and regulation-----	100.0	39.2	—	4.6	8.4	6.1	22.1	15.9	3.6
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	100.0	25.5	—	3.1	4.5	13.5	13.6	23.3	16.5
Housing and community development-----	100.0	70.3	—	3.9	3.1	6.8	9.7	3.5	2.7
Sewerage-----	100.0	25.7	—	1.6	2.6	6.6	20.3	25.7	17.5
Solid waste management-----	100.0	51.0	—	2.2	4.0	9.4	12.7	13.1	7.7
Governmental administration:									
Financial administration-----	100.0	31.6	—	3.7	6.7	6.7	15.0	14.8	21.4
Judicial and legal-----	100.0	35.0	—	3.4	4.4	9.2	28.2	14.5	5.3
General public buildings-----	100.0	23.3	—	2.1	13.8	7.1	24.7	21.7	7.3
Other governmental administration-----	100.0	12.9	—	3.8	4.5	6.6	17.1	22.7	32.4
Interest on general debt-----	100.0	58.5	—	3.6	4.9	5.2	17.9	7.4	2.5
Other and unallocable-----	100.0	41.4	—	2.8	4.8	7.6	18.7	15.1	9.6
Utility and liquor store expenditure-----	100.0	16.1	—	9.4	10.2	5.4	11.3	19.4	28.2
Employee retirement expenditure-----	100.0	84.2	—	2.8	2.3	2.8	3.6	2.8	1.6
Debt outstanding at end of fiscal year-----	100.0	53.4	—	4.5	5.8	5.0	15.2	9.1	7.0
Exhibit: Salaries and wages-----	100.0	49.2	—	4.1	4.3	6.4	12.3	13.1	10.6
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 024.78	1 621.71	—	1 024.06	892.29	748.19	774.22	751.71	640.09
General revenue-----	745.81	1 184.59	—	626.62	597.96	603.88	653.83	586.83	437.71
Intergovernmental revenue ¹ -----	209.23	295.14	—	175.37	160.65	162.16	230.29	167.78	138.62
Federal Government-----	31.51	92.13	—	33.13	11.62	11.37	6.01	3.91	2.30
State government-----	174.76	203.01	—	139.65	142.57	148.16	219.34	159.22	133.07
From own sources-----	536.58	889.45	—	451.25	437.32	441.72	423.54	419.05	299.09
Taxes-----	334.16	571.88	—	307.19	306.98	321.14	249.21	236.59	163.10
Property-----	150.71	214.18	—	126.35	153.54	161.85	127.43	137.40	88.41
Other-----	183.45	357.70	—	180.84	153.44	159.29	121.78	99.19	74.69
Charges and miscellaneous-----	202.42	317.57	—	144.07	130.34	120.58	174.33	182.45	135.99
Utility and liquor store revenue-----	134.60	82.04	—	314.95	238.36	103.81	91.38	144.51	191.98
Employee retirement revenue-----	122.37	355.09	—	82.50	55.96	40.50	29.02	20.37	10.40
Expenditure-----	930.89	1 396.39	—	981.64	1 015.31	802.79	737.73	734.89	607.45
General expenditure-----	753.22	1 178.75	—	622.63	741.13	692.40	643.21	592.34	417.05
Current expenditure-----	618.13	943.66	—	550.03	502.98	575.00	516.11	509.57	384.12
Capital outlay-----	135.09	235.08	—	72.60	238.14	117.41	127.11	82.77	32.92
Education services:									
Education-----	3.72	12.61	—	.87	—	—	.09	.11	.04
Libraries-----	22.17	35.67	—	23.75	32.12	28.07	21.75	15.12	3.66
Social services and income maintenance:									
Public welfare-----	13.66	39.36	—	10.28	—	4.30	1.15	2.20	5.08
Hospitals-----	8.89	—	—	—	—	—	—	28.60	19.07
Health-----	12.57	34.86	—	7.49	2.59	9.80	3.02	2.92	1.51
Transportation:									
Highways-----	109.71	131.00	—	98.74	208.38	99.40	105.17	90.24	79.84
Capital outlay-----	47.27	79.60	—	28.51	149.33	40.90	39.28	20.76	9.68
Air transportation-----	40.90	138.92	—	—	2.91	—	1.58	1.23	.47
Other transportation-----	8.39	17.10	—	17.62	5.70	11.93	4.65	3.51	.82
Public safety:									
Police protection-----	143.60	225.38	—	112.00	110.15	131.23	106.85	123.57	92.50
Fire protection-----	59.21	82.82	—	86.15	74.37	86.59	63.45	44.90	13.58
Correction-----	.70	—	—	—	.84	—	.42	1.35	1.79
Protective inspection and regulation-----	6.21	8.42	—	7.71	10.10	5.07	7.98	5.39	1.17
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	17.93	15.84	—	14.86	15.58	32.20	14.19	22.91	15.35
Housing and community development-----	18.89	45.93	—	19.71	11.24	17.20	10.69	3.59	2.67
Sewerage-----	41.24	36.68	—	18.09	21.05	36.45	48.60	57.93	37.43
Solid waste management-----	29.40	51.85	—	17.43	22.52	36.71	21.74	21.08	11.72
Governmental administration:									
Financial administration-----	20.20	22.10	—	20.03	26.28	18.12	17.64	16.37	22.50
Judicial and legal-----	5.65	6.85	—	5.19	4.76	6.91	9.27	4.48	1.55
General public buildings-----	10.38	8.36	—	5.76	27.69	9.90	14.91	12.35	3.94
Other governmental administration-----	30.36	13.56	—	30.64	26.13	26.95	30.24	37.75	51.10
Interest on general debt-----	63.24	127.97	—	60.99	59.51	44.21	65.89	25.67	8.12
Other and unallocable-----	86.21	123.48	—	65.31	79.20	87.36	93.94	71.08	43.15
Utility and liquor store expenditure-----	127.30	70.97	—	321.30	251.58	91.78	83.96	134.93	186.30
Employee retirement expenditure-----	50.37	146.68	—	37.72	22.60	18.61	10.55	7.62	4.11
Debt outstanding at end of fiscal year-----	1 170.19	2 159.71	—	1 427.21	1 309.75	773.29	1 036.95	581.69	428.55
Exhibit: Salaries and wages-----	332.35	565.68	—	366.46	278.72	282.60	237.04	238.61	183.11

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
INDIANA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	566	1	—	4	1	4	16	37	503
Population, 1990	3 529 940	731 327	—	521 501	84 236	248 610	542 754	588 356	813 156
Revenue	3 255 571	964 779	—	388 087	68 369	245 358	458 211	475 253	655 514
General revenue	2 601 200	932 989	—	327 761	59 204	143 251	358 882	336 052	443 061
Intergovernmental revenue ¹	723 058	283 580	—	87 800	12 512	43 437	94 049	82 134	119 546
Federal Government	120 542	35 088	—	23 900	2 521	14 456	12 099	6 243	26 235
State government	525 990	247 090	—	59 404	9 991	27 939	64 015	53 590	63 961
From own sources	1 878 142	649 409	—	239 961	46 692	99 814	264 833	253 918	323 515
Taxes	1 021 542	419 476	—	136 433	25 333	63 128	145 740	122 003	109 429
Property	862 988	322 482	—	129 562	24 640	53 633	125 965	107 290	99 416
Other	158 554	96 994	—	6 871	693	9 495	19 775	14 713	10 013
Charges and miscellaneous	856 600	229 933	—	103 528	21 359	36 686	119 093	131 915	214 086
Utility and liquor store revenue	559 386	7 335	—	49 033	7 780	52 476	96 081	135 625	211 056
Employee retirement revenue	94 985	24 455	—	11 293	1 385	49 631	3 248	3 576	1 397
Expenditure	3 341 702	938 444	—	419 464	83 606	202 660	503 404	520 665	673 459
General expenditure	2 649 407	878 971	—	351 746	72 167	138 584	392 918	363 440	451 581
Current expenditure	2 241 903	743 939	—	301 069	70 086	122 090	326 072	317 138	361 509
Capital outlay	407 504	135 032	—	50 677	2 081	16 494	66 846	46 302	90 072
Education services:									
Education	35	—	—	—	—	—	14	5	16
Libraries	5	—	—	—	—	—	—	—	5
Social services and income maintenance:									
Public welfare	76 932	76 932	—	—	—	—	—	—	—
Hospitals	171 074	144 647	—	—	—	—	—	14 348	12 079
Health	46 722	31 619	—	8 978	785	1 187	1 807	1 410	936
Transportation:									
Highways	214 465	49 199	—	28 793	4 844	13 995	34 701	36 405	46 528
Capital outlay	38 540	12 939	—	4 100	985	4 413	4 982	3 832	7 289
Air transportation	64 203	49 626	—	4 161	—	733	4 674	3 010	1 999
Other transportation	14 059	5 293	—	1 694	—	2 368	4 129	375	200
Public safety:									
Police protection	288 540	87 927	—	41 598	8 154	16 022	49 351	47 036	38 452
Fire protection	195 599	37 872	—	33 394	6 262	15 530	43 825	38 587	20 129
Correction	27 667	26 690	—	—	32	182	330	432	1
Protective inspection and regulation	6 583	5 544	—	618	—	—	265	127	29
Environment and housing:									
Natural resources	8 745	7 357	—	82	—	3	14	839	450
Parks and recreation	141 859	37 016	—	29 704	4 679	9 187	23 826	21 845	15 602
Housing and community development	75 086	30 039	—	12 908	4 154	6 892	12 494	1 559	7 040
Sewerage	432 228	63 702	—	55 454	9 783	22 171	78 962	84 767	117 389
Solid waste management	90 878	35 355	—	8 475	1 637	9 653	16 391	11 957	7 410
Governmental administration:									
Financial administration	90 129	38 150	—	28 935	21	5 257	9 506	3 812	4 448
Judicial and legal	39 319	28 534	—	2 754	810	865	2 418	1 877	2 061
General public buildings	20 837	4 633	—	1 185	597	864	3 265	2 434	7 859
Other governmental administration	72 931	17 262	—	9 409	1 657	2 709	8 344	17 798	15 752
Interest on general debt	182 497	53 215	—	21 018	3 958	5 904	22 410	11 189	64 803
Other and unallocable	389 014	48 359	—	62 586	24 794	25 062	76 192	63 628	88 393
Utility and liquor store expenditure	615 908	24 391	—	48 133	8 909	59 790	103 694	150 934	220 057
Employee retirement expenditure	76 387	35 082	—	19 585	2 530	4 286	6 792	6 291	1 821
Debt outstanding at end of fiscal year	3 255 982	1 232 421	—	302 218	48 198	112 000	363 942	232 924	964 279
Exhibit: Salaries and wages	1 077 117	335 599	—	155 226	34 016	70 935	179 151	150 393	151 797
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.7	.2	.7	2.8	6.5	88.9
Population, 1990	100.0	20.7	—	14.8	2.4	7.0	15.4	16.7	23.0
Revenue, total	100.0	29.6	—	11.9	2.1	7.5	14.1	14.6	20.1
General revenue	100.0	35.9	—	12.6	2.3	5.5	13.8	12.9	17.0
Intergovernmental revenue ¹	100.0	39.2	—	12.1	1.7	6.0	13.0	11.4	16.5
Federal Government	100.0	29.1	—	19.8	2.1	12.0	10.0	5.2	21.8
State government	100.0	47.0	—	11.3	1.9	5.3	12.2	10.2	12.2
From own sources	100.0	34.6	—	12.8	2.5	5.3	14.1	13.5	17.2
Taxes	100.0	41.1	—	13.4	2.5	6.2	14.3	11.9	10.7
Property	100.0	37.4	—	15.0	2.9	6.2	14.6	12.4	11.5
Other	100.0	61.2	—	4.3	.4	6.0	12.5	9.3	6.3
Charges and miscellaneous	100.0	26.8	—	12.1	2.5	4.3	13.9	15.4	25.0
Utility and liquor store revenue	100.0	1.3	—	8.8	1.4	9.4	17.2	24.2	37.7
Employee retirement revenue	100.0	25.7	—	11.9	1.5	52.3	3.4	3.8	1.5
Expenditure	100.0	28.1	—	12.6	2.5	6.1	15.1	15.6	20.2
General expenditure	100.0	33.2	—	13.3	2.7	5.2	14.8	13.7	17.0
Current expenditure	100.0	33.2	—	13.4	3.1	5.4	14.5	14.1	16.1
Capital outlay	100.0	33.1	—	12.4	.5	4.0	16.4	11.4	22.1
Education services:									
Education	100.0	—	—	—	—	—	40.0	14.3	45.7
Libraries	100.0	—	—	—	—	—	—	—	100.0
Social services and income maintenance:									
Public welfare	100.0	100.0	—	—	—	—	—	—	—
Hospitals	100.0	84.6	—	—	—	—	—	8.4	7.1

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
INDIANA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	67.7	—	19.2	1.7	2.5	3.9	3.0	2.0
Transportation:									
Highways	100.0	22.9	—	13.4	2.3	6.5	16.2	17.0	21.7
Capital outlay	100.0	33.6	—	10.6	2.6	11.5	12.9	9.9	18.9
Air transportation	100.0	77.3	—	6.5	—	1.1	7.3	4.7	3.1
Other transportation	100.0	37.6	—	12.0	—	16.8	29.4	2.7	1.4
Public safety:									
Police protection	100.0	30.5	—	14.4	2.8	5.6	17.1	16.3	13.3
Fire protection	100.0	19.4	—	17.1	3.2	7.9	22.4	19.7	10.3
Correction	100.0	96.5	—	—	.1	.7	1.2	1.6	—
Protective inspection and regulation	100.0	84.2	—	9.4	—	—	4.0	1.9	.4
Environment and housing:									
Natural resources	100.0	84.1	—	.9	—	—	.2	9.6	5.1
Parks and recreation	100.0	26.1	—	20.9	3.3	6.5	16.8	15.4	11.0
Housing and community development	100.0	40.0	—	17.2	5.5	9.2	16.6	2.1	9.4
Sewerage	100.0	14.7	—	12.8	2.3	5.1	18.3	19.6	27.2
Solid waste management	100.0	38.9	—	9.3	1.8	10.6	18.0	13.2	8.2
Governmental administration:									
Financial administration	100.0	42.3	—	32.1	—	5.8	10.5	4.2	4.9
Judicial and legal	100.0	72.6	—	7.0	2.1	2.2	6.1	4.8	5.2
General public buildings	100.0	22.2	—	5.7	2.9	4.1	15.7	11.7	37.7
Other governmental administration	100.0	23.7	—	12.9	2.3	3.7	11.4	24.4	21.6
Interest on general debt	100.0	29.2	—	11.5	2.2	3.2	12.3	6.1	35.5
Other and unallocable	100.0	12.4	—	16.1	6.4	6.4	19.6	16.4	22.7
Utility and liquor store expenditure	100.0	4.0	—	7.8	1.4	9.7	16.8	24.5	35.7
Employee retirement expenditure	100.0	45.9	—	25.6	3.3	5.6	8.9	8.2	2.4
Debt outstanding at end of fiscal year	100.0	37.9	—	9.3	1.5	3.4	11.2	7.2	29.6
Exhibit: Salaries and wages	100.0	31.2	—	14.4	3.2	6.6	16.6	14.0	14.1
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	922.27	1 319.22	—	744.17	811.64	986.92	844.23	807.76	806.14
General revenue	736.90	1 275.75	—	628.50	702.83	576.21	661.22	571.17	544.87
Intergovernmental revenue ¹	204.84	387.76	—	168.36	148.54	174.72	173.28	139.60	147.01
Federal Government	34.15	47.98	—	45.83	29.93	58.15	22.29	10.61	32.26
State government	149.01	337.87	—	113.91	118.61	112.38	117.94	91.08	78.66
From own sources	532.06	887.99	—	460.14	554.30	401.49	487.94	431.57	397.85
Taxes	289.39	573.58	—	261.62	300.74	253.92	268.52	207.36	134.57
Property	244.48	440.95	—	248.44	292.51	215.73	232.08	182.36	122.26
Other	44.92	132.63	—	13.18	8.23	38.19	36.43	25.01	12.31
Charges and miscellaneous	242.67	314.41	—	198.52	253.56	147.56	219.42	224.21	263.28
Utility and liquor store revenue	158.47	10.03	—	94.02	92.36	211.08	177.02	230.52	259.55
Employee retirement revenue	26.91	33.44	—	21.65	16.44	199.63	5.98	6.08	1.72
Expenditure	946.67	1 283.21	—	804.34	992.52	815.17	927.50	884.95	828.20
General expenditure	750.55	1 201.89	—	674.49	856.72	557.44	723.93	617.72	555.34
Current expenditure	635.11	1 017.25	—	577.31	832.02	491.09	600.77	539.02	444.58
Capital outlay	115.44	184.64	—	97.18	24.70	66.34	123.16	78.70	110.77
Education services:									
Education .....	.01	—	—	—	—	—	.03	.01	.02
Libraries	—	—	—	—	—	—	—	—	.01
Social services and income maintenance:									
Public welfare	21.79	105.20	—	—	—	—	—	—	—
Hospitals	48.46	197.79	—	—	—	—	—	24.39	14.85
Health	13.24	43.24	—	17.22	9.32	4.77	3.33	2.40	1.15
Transportation:									
Highways	60.76	67.27	—	55.21	57.51	56.29	63.94	61.88	57.22
Capital outlay	10.92	17.69	—	7.86	11.69	17.75	9.18	6.51	8.96
Air transportation	18.19	67.86	—	7.98	—	2.95	8.61	5.12	2.46
Other transportation	3.98	7.24	—	3.25	—	9.52	7.61	.64	.25
Public safety:									
Police protection	81.74	120.23	—	79.77	96.80	64.45	90.93	79.94	47.29
Fire protection	55.41	51.79	—	64.03	74.34	62.47	80.75	65.58	24.75
Correction	7.84	36.50	—	—	.38	.73	.61	.73	—
Protective inspection and regulation	1.86	7.58	—	1.19	—	—	.49	.22	.04
Environment and housing:									
Natural resources	2.48	10.06	—	.16	—	.01	.03	1.43	.55
Parks and recreation	40.19	50.61	—	56.96	55.55	36.95	43.90	37.13	19.19
Housing and community development	21.27	41.07	—	24.75	49.31	27.72	23.02	2.65	8.66
Sewerage	122.45	87.10	—	106.34	116.14	89.18	145.48	144.07	144.36
Solid waste management	25.74	48.34	—	16.25	19.43	38.83	30.20	20.32	9.11
Governmental administration:									
Financial administration	25.53	52.17	—	55.48	.25	21.15	17.51	6.48	5.47
Judicial and legal	11.14	39.02	—	5.28	9.62	3.48	4.46	3.19	2.53
General public buildings	5.90	6.34	—	2.27	7.09	3.48	6.02	4.14	9.66
Other governmental administration	20.66	23.60	—	18.04	19.67	10.90	15.37	30.25	19.37
Interest on general debt	51.70	72.76	—	40.30	46.99	23.75	41.29	19.02	79.69
Other and unallocable	110.35	66.13	—	120.02	294.34	101.07	140.51	108.40	108.97
Utility and liquor store expenditure	174.48	33.35	—	92.30	105.76	240.50	191.05	256.54	270.62
Employee retirement expenditure	21.64	47.97	—	37.56	30.03	17.24	12.51	10.69	2.24
Debt outstanding at end of fiscal year	922.39	1 685.18	—	579.52	572.18	450.50	670.55	395.89	1 185.85
Exhibit: Salaries and wages	305.14	458.89	—	297.65	403.82	285.33	330.08	255.62	186.68

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
IOWA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	952	—	—	2	2	4	9	13	922
Population, 1990	2 123 403	—	—	301 938	175 838	238 066	277 851	204 389	925 321
Revenue	2 064 577	—	—	324 015	177 712	216 822	330 348	276 968	738 712
General revenue	1 623 461	—	—	294 154	169 766	205 038	272 123	172 641	509 739
Intergovernmental revenue ¹	324 604	—	—	48 267	38 463	45 181	50 149	28 735	113 809
Federal Government	98 428	—	—	18 215	11 836	21 400	18 972	7 796	20 209
State government	206 949	—	—	29 645	25 884	21 581	28 537	19 012	82 290
From own sources	1 298 857	—	—	245 887	131 303	159 857	221 974	143 906	395 930
Taxes	586 971	—	—	125 025	64 447	86 299	84 788	54 640	171 772
Property	516 113	—	—	115 230	52 645	67 604	71 183	49 037	160 414
Other	70 858	—	—	9 795	11 802	18 695	13 605	5 603	11 358
Charges and miscellaneous	711 886	—	—	120 862	66 856	73 558	137 186	89 266	224 158
Utility and liquor store revenue	437 731	—	—	29 861	4 561	11 784	58 225	104 327	228 973
Employee retirement revenue	3 385	—	—	—	3 385	—	—	—	—
Expenditure	2 087 059	—	—	361 083	161 770	207 375	324 347	266 104	766 380
General expenditure	1 626 729	—	—	327 701	148 971	193 643	269 747	166 952	519 715
Current expenditure	1 272 781	—	—	246 196	125 631	157 267	200 885	133 179	409 623
Capital outlay	353 948	—	—	81 505	23 340	36 376	68 862	33 773	110 092
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	52 338	—	—	7 410	3 642	5 337	6 919	8 240	20 790
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	10 441	—	—	3 151	367	201	1 850	1 267	3 605
Hospitals	134 866	—	—	—	—	—	60 871	27 363	46 632
Health	20 579	—	—	2 865	285	3 602	4 066	1 641	8 120
Transportation:	—	—	—	—	—	—	—	—	—
Highways	274 602	—	—	48 310	23 577	33 686	45 573	20 634	102 822
Capital outlay	127 300	—	—	24 015	9 979	19 308	29 445	8 277	36 276
Air transportation	36 533	—	—	18 601	342	2 472	5 710	3 058	6 350
Other transportation	18 106	—	—	11 791	1 568	3 236	862	267	382
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	165 465	—	—	32 773	16 590	22 102	24 535	18 403	51 062
Fire protection	98 402	—	—	21 665	15 229	17 557	15 043	9 748	19 160
Correction	659	—	—	447	—	—	19	3	190
Protective inspection and regulation	7 879	—	—	1 617	825	1 791	1 991	150	1 505
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	131 908	—	—	36 073	14 755	11 925	15 840	15 460	37 855
Housing and community development	63 444	—	—	14 144	11 113	14 251	6 585	6 337	11 014
Sewerage	202 150	—	—	49 293	13 664	19 843	32 407	16 840	70 103
Solid waste management	73 105	—	—	13 593	3 065	9 704	6 757	8 972	31 014
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	31 679	—	—	2 748	2 536	4 322	3 532	2 762	15 779
Judicial and legal	7 923	—	—	1 744	573	997	1 379	531	2 699
General public buildings	21 745	—	—	4 380	1 396	2 311	1 325	1 386	10 947
Other governmental administration	23 645	—	—	4 488	2 772	1 945	3 728	2 529	8 183
Interest on general debt	142 562	—	—	33 913	24 350	26 205	18 511	12 323	27 260
Other and unallocable	108 698	—	—	18 695	12 322	12 156	12 244	9 038	44 243
Utility and liquor store expenditure	457 958	—	—	33 382	10 427	13 732	54 600	99 152	246 665
Employee retirement expenditure	2 372	—	—	—	2 372	—	—	—	—
Debt outstanding at end of fiscal year	2 486 353	—	—	441 187	325 874	340 105	315 052	405 496	658 639
Exhibit: Salaries and wages	541 372	—	—	110 101	48 823	69 219	100 675	64 315	148 239
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	—	.2	.2	.4	.9	1.4	96.8
Population, 1990	100.0	—	—	14.2	8.3	11.2	13.1	9.6	43.6
Revenue, total	100.0	—	—	15.7	8.6	10.5	16.0	13.4	35.8
General revenue	100.0	—	—	18.1	10.5	12.6	16.8	10.6	31.4
Intergovernmental revenue ¹	100.0	—	—	14.9	11.8	13.9	15.4	8.9	35.1
Federal Government	100.0	—	—	18.5	12.0	21.7	19.3	7.9	20.5
State government	100.0	—	—	14.3	12.5	10.4	13.8	9.2	39.8
From own sources	100.0	—	—	18.9	10.1	12.3	17.1	11.1	30.5
Taxes	100.0	—	—	21.3	11.0	14.7	14.4	9.3	29.3
Property	100.0	—	—	22.3	10.2	13.1	13.8	9.5	31.1
Other	100.0	—	—	13.8	16.7	26.4	19.2	7.9	16.0
Charges and miscellaneous	100.0	—	—	17.0	9.4	10.3	19.3	12.5	31.5
Utility and liquor store revenue	100.0	—	—	6.8	1.0	2.7	13.3	23.8	52.3
Employee retirement revenue	100.0	—	—	—	100.0	—	—	—	—
Expenditure	100.0	—	—	17.3	7.8	9.9	15.5	12.8	36.7
General expenditure	100.0	—	—	20.1	9.2	11.9	16.6	10.3	31.9
Current expenditure	100.0	—	—	19.3	9.9	12.4	15.8	10.5	32.2
Capital outlay	100.0	—	—	23.0	6.6	10.3	19.5	9.5	31.1
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	14.2	7.0	10.2	13.2	15.7	39.7
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	—	—	30.2	3.5	1.9	17.7	12.1	34.5
Hospitals	100.0	—	—	—	—	—	45.1	20.3	34.6

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
IOWA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	13.9	1.4	17.5	19.8	8.0	39.5
Transportation:									
Highways-----	100.0	-	-	17.6	8.6	12.3	16.6	7.5	37.4
Capital outlay-----	100.0	-	-	18.9	7.8	15.2	23.1	6.5	28.5
Air transportation-----	100.0	-	-	50.9	.9	6.8	15.6	8.4	17.4
Other transportation-----	100.0	-	-	65.1	8.7	17.9	4.8	1.5	2.1
Public safety:									
Police protection-----	100.0	-	-	19.8	10.0	13.4	14.8	11.1	30.9
Fire protection-----	100.0	-	-	22.0	15.5	17.8	15.3	9.9	19.5
Correction-----	100.0	-	-	67.8	-	-	2.9	.5	28.8
Protective inspection and regulation-----	100.0	-	-	20.5	10.5	22.7	25.3	1.9	19.1
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	27.3	11.2	9.0	12.0	11.7	28.7
Housing and community development-----	100.0	-	-	22.3	17.5	22.5	10.4	10.0	17.4
Sewerage-----	100.0	-	-	24.4	6.8	9.8	16.0	8.3	34.7
Solid waste management-----	100.0	-	-	18.6	4.2	13.3	9.2	12.3	42.4
Governmental administration:									
Financial administration-----	100.0	-	-	8.7	8.0	13.6	11.1	8.7	49.8
Judicial and legal-----	100.0	-	-	22.0	7.2	12.6	17.4	6.7	34.1
General public buildings-----	100.0	-	-	20.1	6.4	10.6	6.1	6.4	50.3
Other governmental administration-----	100.0	-	-	19.0	11.7	8.2	15.8	10.7	34.6
Interest on general debt-----	100.0	-	-	23.8	17.1	18.4	13.0	8.6	19.1
Other and unallocable-----	100.0	-	-	17.2	11.3	11.2	11.3	8.3	40.7
Utility and liquor store expenditure-----	100.0	-	-	7.3	2.3	3.0	11.9	21.7	53.9
Employee retirement expenditure-----	100.0	-	-	-	100.0	-	-	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	17.7	13.1	13.7	12.7	16.3	26.5
Exhibit: Salaries and wages-----	100.0	-	-	20.3	9.0	12.8	18.6	11.9	27.4
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	972.30	-	-	1 073.12	1 010.66	910.76	1 188.94	1 355.10	798.33
General revenue-----	764.56	-	-	974.22	965.47	861.27	979.38	844.67	550.88
Intergovernmental revenue ¹ -----	152.87	-	-	159.86	218.74	189.78	180.49	140.59	122.99
Federal Government-----	46.35	-	-	60.33	67.31	89.89	68.28	38.14	21.84
State government-----	97.46	-	-	98.18	147.20	90.65	102.71	93.02	88.93
From own sources-----	611.69	-	-	814.36	746.73	671.48	798.90	704.08	427.88
Taxes-----	276.43	-	-	414.08	366.51	362.50	305.16	267.33	185.64
Property-----	243.06	-	-	381.63	299.39	283.97	256.19	239.92	173.36
Other-----	33.37	-	-	32.44	67.12	78.53	48.97	27.41	12.27
Charges and miscellaneous-----	335.26	-	-	400.29	380.21	308.98	493.74	436.75	242.25
Utility and liquor store revenue-----	206.15	-	-	98.90	25.94	49.50	209.55	510.43	247.45
Employee retirement revenue-----	1.59	-	-	-	19.25	-	-	-	-
Expenditure-----	982.88	-	-	1 195.88	919.99	871.08	1 167.34	1 301.95	828.23
General expenditure-----	766.10	-	-	1 085.33	847.21	813.40	970.83	816.83	561.66
Current expenditure-----	599.41	-	-	815.39	714.47	660.60	723.00	651.60	442.68
Capital outlay-----	166.69	-	-	269.94	132.74	152.80	247.84	165.24	118.98
Education services:									
Education-----	-	-	-	-	-	-	-	-	-
Libraries-----	24.65	-	-	24.54	20.71	22.42	24.90	40.32	22.47
Social services and income maintenance:									
Public welfare-----	4.92	-	-	10.44	2.09	.84	6.66	6.20	3.90
Hospitals-----	63.51	-	-	-	-	-	219.08	133.88	50.40
Health-----	9.69	-	-	9.49	1.62	15.13	14.63	8.03	8.78
Transportation:									
Highways-----	129.32	-	-	160.00	134.08	141.50	164.02	100.95	111.12
Capital outlay-----	59.95	-	-	79.54	56.75	81.10	105.97	40.50	39.20
Air transportation-----	17.20	-	-	61.61	1.94	10.38	20.55	14.96	6.86
Other transportation-----	8.53	-	-	39.05	8.92	13.59	3.10	1.31	.41
Public safety:									
Police protection-----	77.92	-	-	108.54	94.35	92.84	88.30	90.04	55.18
Fire protection-----	46.34	-	-	71.75	86.61	73.75	54.14	47.69	20.71
Correction-----	.31	-	-	1.48	-	-	.07	.01	.21
Protective inspection and regulation-----	3.71	-	-	5.36	4.69	7.52	7.17	.73	1.63
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	62.12	-	-	119.47	83.91	50.09	57.01	75.64	40.91
Housing and community development-----	29.88	-	-	46.84	63.20	59.86	23.70	31.00	11.90
Sewerage-----	95.20	-	-	163.26	77.71	83.35	116.63	82.39	75.76
Solid waste management-----	34.43	-	-	45.02	17.43	40.76	24.32	43.90	33.52
Governmental administration:									
Financial administration-----	14.92	-	-	9.10	14.42	18.15	12.71	13.51	17.05
Judicial and legal-----	3.73	-	-	5.78	3.26	4.19	4.96	2.60	2.92
General public buildings-----	10.24	-	-	14.51	7.94	9.71	4.77	6.78	11.83
Other governmental administration-----	11.14	-	-	14.86	15.76	8.17	13.42	12.37	8.84
Interest on general debt-----	67.14	-	-	112.32	138.48	110.07	66.62	60.29	29.46
Other and unallocable-----	51.19	-	-	61.92	70.08	51.06	44.07	44.22	47.81
Utility and liquor store expenditure-----	215.67	-	-	110.56	59.30	57.68	196.51	485.11	266.57
Employee retirement expenditure-----	1.12	-	-	-	13.49	-	-	-	-
Debt outstanding at end of fiscal year-----	1 170.93	-	-	1 461.18	1 853.26	1 428.62	1 133.89	1 983.94	711.80
Exhibit: Salaries and wages-----	254.95	-	-	364.65	277.66	290.76	362.33	314.67	160.20

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
KANSAS									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	627	1	—	3	—	2	7	20	594
Population, 1990	1 963 658	304 011	—	381 440	—	128 960	255 357	314 254	579 636
Revenue	1 984 781	313 227	—	377 023	—	140 359	181 058	306 711	666 403
General revenue	1 444 008	246 717	—	365 358	—	125 280	163 605	217 360	325 688
Intergovernmental revenue ¹	272 238	76 035	—	50 808	—	15 351	33 273	61 254	61 254
Federal Government	21 704	10 137	—	6 714	—	1 017	106	3 195	535
State government	130 667	32 745	—	23 312	—	8 200	11 803	15 951	38 656
From own sources	1 171 770	170 682	—	314 550	—	109 929	128 088	184 087	264 434
Taxes	518 312	79 794	—	133 402	—	33 634	63 625	77 745	131 112
Property	320 889	51 667	—	71 220	—	18 017	38 790	46 872	94 323
Other	197 423	28 127	—	62 182	—	15 617	24 835	30 873	35 789
Charges and miscellaneous	653 458	90 888	—	181 148	—	76 295	64 463	106 342	134 322
Utility and liquor store revenue	498 821	24 768	—	11 665	—	15 079	17 432	89 162	340 715
Employee retirement revenue	41 952	41 742	—	—	—	—	21	189	—
Expenditure	1 952 322	308 912	—	391 441	—	133 384	176 065	290 120	652 400
General expenditure	1 453 140	260 488	—	376 982	—	118 068	159 407	214 803	323 392
Current expenditure	1 221 419	168 954	—	339 044	—	108 498	130 527	192 666	281 730
Capital outlay	231 721	91 534	—	37 938	—	9 570	28 880	22 137	41 662
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	19 539	4 759	—	—	—	1 596	1 580	3 763	7 841
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	7 977	2 161	—	587	—	2 418	217	—	2 594
Hospitals	80 718	—	—	—	—	30 157	—	35 708	14 853
Health	24 330	6 609	—	7 029	—	446	1 051	3 722	5 473
Transportation:	—	—	—	—	—	—	—	—	—
Highways	212 870	69 207	—	39 879	—	5 418	21 024	20 539	56 803
Capital outlay	90 093	54 225	—	13 685	—	1 536	10 193	2 949	7 505
Air transportation	19 151	11 014	—	—	—	533	1 410	3 897	2 297
Other transportation	3 537	—	—	2 355	—	1 078	93	11	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	181 305	26 950	—	49 605	—	10 441	23 256	25 811	45 242
Fire protection	98 229	17 093	—	36 590	—	6 656	14 165	13 286	10 439
Correction	693	551	—	—	—	—	142	—	—
Protective inspection and regulation	7 705	2 861	—	1 953	—	765	1 009	736	381
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	907	—	—	—	—	—	—	437	470
Parks and recreation	82 999	15 608	—	16 551	—	4 471	13 839	11 145	21 385
Housing and community development	20 773	10 027	—	8 642	—	1 190	506	288	120
Sewerage	102 484	35 382	—	18 621	—	3 664	11 492	12 079	21 246
Solid waste management	36 557	1 631	—	2 437	—	6 502	4 223	6 875	14 889
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	51 421	2 519	—	4 695	—	2 558	2 619	3 189	35 841
Judicial and legal	11 832	2 623	—	4 214	—	886	1 555	1 596	958
General public buildings	11 776	1 697	—	6 491	—	825	1 351	907	505
Other governmental administration	38 694	2 159	—	9 469	—	3 141	4 780	10 447	8 698
Interest on general debt	285 724	29 757	—	142 784	—	28 005	34 021	26 929	24 228
Other and unallocable	153 919	17 880	—	25 080	—	7 318	21 074	33 438	49 129
Utility and liquor store expenditure	482 372	31 816	—	14 459	—	15 316	16 511	75 262	329 008
Employee retirement expenditure	16 810	16 608	—	—	—	—	147	55	—
Debt outstanding at end of fiscal year	4 407 639	538 808	—	2 052 393	—	390 934	515 233	416 462	493 809
Exhibit: Salaries and wages	546 718	81 557	—	112 176	—	42 378	52 267	80 289	178 051
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.5	—	.3	1.1	3.2	94.7
Population, 1990	100.0	15.5	—	19.4	—	6.6	13.0	16.0	29.5
Revenue, total	100.0	15.8	—	19.0	—	7.1	9.1	15.5	33.6
General revenue	100.0	17.1	—	25.3	—	8.7	11.3	15.1	22.6
Intergovernmental revenue ¹	100.0	27.9	—	18.7	—	5.6	13.0	12.2	22.5
Federal Government	100.0	46.7	—	30.9	—	4.7	.5	14.7	2.5
State government	100.0	25.1	—	17.8	—	6.3	9.0	12.2	29.6
From own sources	100.0	14.6	—	26.8	—	9.4	10.9	15.7	22.6
Taxes	100.0	15.4	—	25.7	—	6.5	12.3	15.0	25.1
Property	100.0	16.1	—	22.2	—	5.6	12.1	14.6	29.4
Other	100.0	14.2	—	31.5	—	7.9	12.6	15.6	18.1
Charges and miscellaneous	100.0	13.9	—	27.7	—	11.7	9.9	16.3	20.6
Utility and liquor store revenue	100.0	5.0	—	2.3	—	3.0	3.5	17.9	68.3
Employee retirement revenue	100.0	99.5	—	—	—	—	.1	.5	—
Expenditure	100.0	15.8	—	20.1	—	6.8	9.0	14.9	33.4
General expenditure	100.0	17.9	—	25.9	—	8.1	11.0	14.8	22.3
Current expenditure	100.0	13.8	—	27.8	—	8.9	10.7	15.8	23.1
Capital outlay	100.0	39.5	—	16.4	—	4.1	12.5	9.6	18.0
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	24.4	—	—	—	8.2	8.1	19.3	40.1
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	27.1	—	7.4	—	30.3	2.7	—	32.5
Hospitals	100.0	—	—	—	—	37.4	—	44.2	18.4

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
KANSAS—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	27.2	—	28.9	—	1.8	4.3	15.3	22.5
Transportation:									
Highways	100.0	32.5	—	18.7	—	2.5	9.9	9.6	26.7
Capital outlay	100.0	60.2	—	15.2	—	1.7	11.3	3.3	8.3
Air transportation	100.0	57.5	—	—	—	2.8	7.4	20.3	12.0
Other transportation	100.0	—	—	66.6	—	30.5	2.6	.3	—
Public safety:									
Police protection	100.0	14.9	—	27.4	—	5.8	12.8	14.2	25.0
Fire protection	100.0	17.4	—	37.2	—	6.8	14.4	13.5	10.6
Correction	100.0	79.5	—	—	—	—	20.5	—	—
Protective inspection and regulation	100.0	37.1	—	25.3	—	9.9	13.1	9.6	4.9
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	48.2	51.8
Parks and recreation	100.0	18.8	—	19.9	—	5.4	16.7	13.4	25.8
Housing and community development	100.0	48.3	—	41.6	—	5.7	2.4	1.4	.6
Sewerage	100.0	34.5	—	18.2	—	3.6	11.2	11.8	20.7
Solid waste management	100.0	4.5	—	6.7	—	17.8	11.6	18.8	40.7
Governmental administration:									
Financial administration	100.0	4.9	—	9.1	—	5.0	5.1	6.2	69.7
Judicial and legal	100.0	22.2	—	35.6	—	7.5	13.1	13.5	8.1
General public buildings	100.0	14.4	—	55.1	—	7.0	11.5	7.7	4.3
Other governmental administration	100.0	5.6	—	24.5	—	8.1	12.4	27.0	22.5
Interest on general debt	100.0	10.4	—	50.0	—	9.8	11.9	9.4	8.5
Other and unallocable	100.0	11.6	—	16.3	—	4.8	13.7	21.7	31.9
Utility and liquor store expenditure	100.0	6.6	—	3.0	—	3.2	3.4	15.6	68.2
Employee retirement expenditure	100.0	98.8	—	—	—	—	.9	.3	—
Debt outstanding at end of fiscal year	100.0	12.2	—	46.6	—	8.9	11.7	9.4	11.2
Exhibit: Salaries and wages	100.0	14.9	—	20.5	—	7.8	9.6	14.7	32.6
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 010.76	1 030.31	—	988.42	—	1 088.39	709.04	976.00	1 149.69
General revenue	735.37	811.54	—	957.84	—	971.46	640.69	691.67	561.88
Intergovernmental revenue ¹	138.64	250.11	—	133.20	—	119.04	139.09	105.88	105.68
Federal Government	11.05	33.34	—	17.60	—	7.89	.42	10.17	.92
State government	66.54	107.71	—	61.12	—	63.59	46.22	50.76	66.69
From own sources	596.73	561.43	—	824.64	—	852.43	501.60	585.79	456.21
Taxes	263.95	262.47	—	349.73	—	260.81	249.16	247.40	224.47
Property	163.41	169.95	—	186.71	—	139.71	151.90	149.15	162.73
Other	100.54	92.52	—	163.02	—	121.10	97.26	98.24	61.74
Charges and miscellaneous	332.78	298.96	—	474.91	—	591.62	252.44	338.40	231.74
Utility and liquor store revenue	254.03	81.47	—	30.58	—	116.93	68.27	283.73	587.81
Employee retirement revenue	21.36	137.30	—	—	—	—	.08	.60	—
Expenditure	994.23	1 016.12	—	1 026.22	—	1 034.31	689.49	923.20	1 125.53
General expenditure	740.02	856.84	—	988.31	—	915.54	624.25	683.53	557.92
Current expenditure	622.01	555.75	—	888.85	—	841.33	511.15	613.09	486.05
Capital outlay	118.00	301.09	—	99.46	—	74.21	113.10	70.44	71.88
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	9.95	15.65	—	—	—	12.38	6.19	11.97	13.53
Social services and income maintenance:									
Public welfare	4.06	7.11	—	1.54	—	18.75	.85	—	4.48
Hospitals	41.11	—	—	—	—	233.85	—	113.63	25.62
Health	12.39	21.74	—	18.43	—	3.46	4.12	11.84	9.44
Transportation:									
Highways	108.40	227.65	—	104.55	—	42.01	82.33	65.36	98.00
Capital outlay	45.88	178.37	—	35.88	—	11.91	39.92	9.38	12.95
Air transportation	9.75	36.23	—	—	—	4.13	5.52	12.40	3.96
Other transportation	1.80	—	—	6.17	—	8.36	.36	.04	—
Public safety:									
Police protection	92.33	88.65	—	130.05	—	80.96	91.07	82.13	78.05
Fire protection	50.02	56.22	—	95.93	—	51.61	55.47	42.28	18.01
Correction .....	.35	1.81	—	—	—	—	.56	—	—
Protective inspection and regulation	3.92	9.41	—	5.12	—	5.93	3.95	2.34	.66
Environment and housing:									
Natural resources .....	.46	—	—	—	—	—	—	1.39	.81
Parks and recreation	42.27	51.34	—	43.39	—	34.67	54.19	35.46	36.89
Housing and community development	10.58	32.98	—	22.66	—	9.23	1.98	.92	.21
Sewerage	52.19	116.38	—	48.82	—	28.41	45.00	38.44	36.65
Solid waste management	18.62	5.36	—	6.39	—	50.42	16.54	21.88	25.69
Governmental administration:									
Financial administration	26.19	8.29	—	12.31	—	19.84	10.26	10.15	61.83
Judicial and legal	6.03	8.63	—	11.05	—	6.87	6.09	5.08	1.65
General public buildings	6.00	5.58	—	17.02	—	6.40	5.29	2.89	.87
Other governmental administration	19.71	7.10	—	24.82	—	24.36	18.72	33.24	15.01
Interest on general debt	145.51	97.88	—	374.33	—	217.16	133.23	85.69	41.80
Other and unallocable	78.38	58.81	—	65.75	—	56.75	82.53	106.40	84.76
Utility and liquor store expenditure	245.65	104.65	—	37.91	—	118.77	64.66	239.49	567.61
Employee retirement expenditure	8.56	54.63	—	—	—	—	.58	.18	—
Debt outstanding at end of fiscal year	2 244.61	1 772.33	—	5 380.64	—	3 031.44	2 017.70	1 325.24	851.93
Exhibit: Salaries and wages	278.42	268.27	—	294.09	—	328.61	204.68	255.49	307.18

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
KENTUCKY									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	435	—	2	—	—	1	6	21	405
Population, 1990	1 753 697	—	494 429	—	—	53 549	192 883	335 509	677 327
Revenue	1 760 445	—	538 378	—	—	156 409	332 016	319 072	414 570
General revenue	1 213 481	—	451 351	—	—	102 844	163 645	230 223	265 418
Intergovernmental revenue ¹	164 469	—	73 102	—	—	4 245	26 976	19 802	40 344
Federal Government	56 914	—	31 091	—	—	1 286	13 079	5 272	6 186
State government	84 105	—	29 635	—	—	2 497	9 311	12 414	30 248
From own sources	1 049 012	—	378 249	—	—	98 599	136 669	210 421	225 074
Taxes	531 663	—	248 455	—	—	13 315	66 686	93 854	109 353
Property	148 588	—	62 362	—	—	4 930	16 778	24 965	39 553
Other	383 075	—	186 093	—	—	8 385	49 908	68 889	69 800
Charges and miscellaneous	517 349	—	129 794	—	—	85 284	69 983	116 567	115 721
Utility and liquor store revenue	522 235	—	63 658	—	—	53 129	168 067	88 306	149 075
Employee retirement revenue	24 729	—	23 369	—	—	436	304	543	77
Expenditure	1 691 952	—	494 803	—	—	169 441	316 134	315 307	396 267
General expenditure	1 171 818	—	444 582	—	—	109 533	144 556	224 173	248 974
Current expenditure	1 057 399	—	402 191	—	—	98 549	123 398	209 472	223 789
Capital outlay	114 419	—	42 391	—	—	10 984	21 158	14 701	25 185
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	17 057	—	15 736	—	—	823	463	—	35
Social services and income maintenance:									
Public welfare	18 196	—	15 524	—	—	—	1 732	493	447
Hospitals	91 320	—	2 983	—	—	64 914	—	23 423	—
Health	22 363	—	17 314	—	—	—	1 971	2 222	856
Transportation:									
Highways	84 692	—	25 672	—	—	3 867	12 390	18 770	23 993
Capital outlay	11 571	—	1 543	—	—	722	2 816	3 467	3 023
Air transportation	8 195	—	5 950	—	—	755	1 082	408	—
Other transportation	4 424	—	2 546	—	—	1 320	474	—	84
Public safety:									
Police protection	149 412	—	54 861	—	—	5 378	18 063	29 251	41 859
Fire protection	99 538	—	40 767	—	—	4 165	18 045	19 813	16 748
Correction	5 601	—	5 581	—	—	—	—	—	20
Protective inspection and regulation	5 739	—	4 979	—	—	235	182	305	38
Environment and housing:									
Natural resources	45	—	—	—	—	—	—	—	45
Parks and recreation	47 453	—	26 091	—	—	2 224	6 084	4 598	8 456
Housing and community development	79 410	—	43 867	—	—	2 005	17 565	9 113	6 860
Sewerage	72 202	—	9 698	—	—	3 636	7 367	18 412	33 089
Solid waste management	63 235	—	21 361	—	—	2 681	7 842	11 190	20 161
Governmental administration:									
Financial administration	30 508	—	9 633	—	—	1 296	3 934	5 238	10 407
Judicial and legal	6 554	—	3 776	—	—	57	621	1 511	589
General public buildings	21 827	—	7 942	—	—	7 623	2 074	906	3 282
Other governmental administration	46 811	—	6 886	—	—	839	2 984	8 477	27 625
Interest on general debt	203 408	—	65 498	—	—	4 621	32 756	57 544	42 989
Other and unallocable	93 828	—	57 917	—	—	3 094	8 927	12 499	11 391
Utility and liquor store expenditure	508 652	—	41 493	—	—	59 379	170 610	89 977	147 193
Employee retirement expenditure	11 482	—	8 728	—	—	529	968	1 157	100
Debt outstanding at end of fiscal year	3 506 177	—	855 754	—	—	338 749	513 019	1 009 331	789 324
Exhibit: Salaries and wages	484 596	—	192 892	—	—	52 949	65 866	77 515	95 374
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	.5	—	—	.2	1.4	4.8	93.1
Population, 1990	100.0	—	28.2	—	—	3.1	11.0	19.1	38.6
Revenue, total	100.0	—	30.6	—	—	8.9	18.9	18.1	23.5
General revenue	100.0	—	37.2	—	—	8.5	13.5	19.0	21.9
Intergovernmental revenue ¹	100.0	—	44.4	—	—	2.6	16.4	12.0	24.5
Federal Government	100.0	—	54.6	—	—	2.3	23.0	9.3	10.9
State government	100.0	—	35.2	—	—	3.0	11.1	14.8	36.0
From own sources	100.0	—	36.1	—	—	9.4	13.0	20.1	21.5
Taxes	100.0	—	46.7	—	—	2.5	12.5	17.7	20.6
Property	100.0	—	42.0	—	—	3.3	11.3	16.8	26.6
Other	100.0	—	48.6	—	—	2.2	13.0	18.0	18.2
Charges and miscellaneous	100.0	—	25.1	—	—	16.5	13.5	22.5	22.4
Utility and liquor store revenue	100.0	—	12.2	—	—	10.2	32.2	16.9	28.5
Employee retirement revenue	100.0	—	94.5	—	—	1.8	1.2	2.2	.3
Expenditure	100.0	—	29.2	—	—	10.0	18.7	18.6	23.4
General expenditure	100.0	—	37.9	—	—	9.3	12.3	19.1	21.2
Current expenditure	100.0	—	38.0	—	—	9.3	11.7	19.8	21.2
Capital outlay	100.0	—	37.0	—	—	9.6	18.5	12.8	22.0
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	92.3	—	—	4.8	2.7	—	.2
Social services and income maintenance:									
Public welfare	100.0	—	85.3	—	—	—	9.5	2.7	2.5
Hospitals	100.0	—	3.3	—	—	71.1	—	25.6	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
KENTUCKY—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	—	77.4	—	—	—	8.8	9.9	3.8
Transportation:									
Highways-----	100.0	—	30.3	—	—	4.6	14.6	22.2	28.3
Capital outlay-----	100.0	—	13.3	—	—	6.2	24.3	30.0	26.1
Air transportation-----	100.0	—	72.6	—	—	9.2	13.2	5.0	—
Other transportation-----	100.0	—	57.5	—	—	29.8	10.7	—	1.9
Public safety:									
Police protection-----	100.0	—	36.7	—	—	3.6	12.1	19.6	28.0
Fire protection-----	100.0	—	41.0	—	—	4.2	18.1	19.9	16.8
Correction-----	100.0	—	99.6	—	—	—	—	—	.4
Protective inspection and regulation-----	100.0	—	86.8	—	—	4.1	3.2	5.3	.7
Environment and housing:									
Natural resources-----	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation-----	100.0	—	55.0	—	—	4.7	12.8	9.7	17.8
Housing and community development-----	100.0	—	55.2	—	—	2.5	22.1	11.5	8.6
Sewerage-----	100.0	—	13.4	—	—	5.0	10.2	25.5	45.8
Solid waste management-----	100.0	—	33.8	—	—	4.2	12.4	17.7	31.9
Governmental administration:									
Financial administration-----	100.0	—	31.6	—	—	4.2	12.9	17.2	34.1
Judicial and legal-----	100.0	—	57.6	—	—	.9	9.5	23.1	9.0
General public buildings-----	100.0	—	36.4	—	—	34.9	9.5	4.2	15.0
Other governmental administration-----	100.0	—	14.7	—	—	1.8	6.4	18.1	59.0
Interest on general debt-----	100.0	—	32.2	—	—	2.3	16.1	28.3	21.1
Other and unallocable-----	100.0	—	61.7	—	—	3.3	9.5	13.3	12.1
Utility and liquor store expenditure-----	100.0	—	8.2	—	—	11.7	33.5	17.7	28.9
Employee retirement expenditure-----	100.0	—	76.0	—	—	4.6	8.4	10.1	.9
Debt outstanding at end of fiscal year-----	100.0	—	24.4	—	—	9.7	14.6	28.8	22.5
Exhibit: Salaries and wages-----	100.0	—	39.8	—	—	10.9	13.6	16.0	19.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 003.85	—	1 088.89	—	—	2 920.86	1 721.33	951.01	612.07
General revenue-----	691.96	—	912.87	—	—	1 920.56	848.42	686.19	391.86
Intergovernmental revenue ¹ -----	93.78	—	147.85	—	—	79.27	139.86	59.02	59.56
Federal Government-----	32.45	—	62.88	—	—	24.02	67.81	15.71	9.13
State government-----	47.96	—	59.94	—	—	46.63	48.27	37.00	44.66
From own sources-----	598.17	—	765.02	—	—	1 841.29	708.56	627.17	332.30
Taxes-----	303.17	—	502.51	—	—	248.65	345.73	279.74	161.45
Property-----	84.73	—	126.13	—	—	92.07	86.99	74.41	58.40
Other-----	218.44	—	376.38	—	—	156.59	258.75	205.33	103.05
Charges and miscellaneous-----	295.00	—	262.51	—	—	1 592.63	362.83	347.43	170.85
Utility and liquor store revenue-----	297.79	—	128.75	—	—	992.16	871.34	263.20	220.09
Employee retirement revenue-----	14.10	—	47.26	—	—	8.14	1.58	1.62	.11
Expenditure-----	964.79	—	1 000.76	—	—	3 164.22	1 638.99	939.79	585.05
General expenditure-----	668.20	—	899.18	—	—	2 045.47	749.45	668.16	367.58
Current expenditure-----	602.95	—	813.45	—	—	1 840.35	639.76	624.34	330.40
Capital outlay-----	65.24	—	85.74	—	—	205.12	109.69	43.82	37.18
Education services:									
Education-----	—	—	—	—	—	—	—	—	—
Libraries-----	9.73	—	31.83	—	—	15.37	2.40	—	.05
Social services and income maintenance:									
Public welfare-----	10.38	—	31.40	—	—	—	8.98	1.47	.66
Hospitals-----	52.07	—	6.03	—	—	1 212.24	—	69.81	—
Health-----	12.75	—	35.02	—	—	—	10.22	6.62	1.26
Transportation:									
Highways-----	48.29	—	51.92	—	—	72.21	64.24	55.94	35.42
Capital outlay-----	6.60	—	3.12	—	—	13.48	14.60	10.33	4.46
Air transportation-----	4.67	—	12.03	—	—	14.10	5.61	1.22	—
Other transportation-----	2.52	—	5.15	—	—	24.65	2.46	—	.12
Public safety:									
Police protection-----	85.20	—	110.96	—	—	100.43	93.65	87.18	61.80
Fire protection-----	56.76	—	82.45	—	—	77.78	93.55	59.05	24.73
Correction-----	3.19	—	11.29	—	—	—	—	—	.03
Protective inspection and regulation-----	3.27	—	10.07	—	—	4.39	.94	.91	.06
Environment and housing:									
Natural resources-----	.03	—	—	—	—	—	—	—	.07
Parks and recreation-----	27.06	—	52.77	—	—	41.53	31.54	13.70	12.48
Housing and community development-----	45.28	—	88.72	—	—	37.44	91.07	27.16	10.13
Sewerage-----	41.17	—	19.61	—	—	67.90	38.19	54.88	48.85
Solid waste management-----	36.06	—	43.20	—	—	50.07	40.66	33.35	29.77
Governmental administration:									
Financial administration-----	17.40	—	19.48	—	—	24.20	20.40	15.61	15.36
Judicial and legal-----	3.74	—	7.64	—	—	1.06	3.22	4.50	.87
General public buildings-----	12.45	—	16.06	—	—	142.36	10.75	2.70	4.85
Other governmental administration-----	26.69	—	13.93	—	—	15.67	15.47	25.27	40.79
Interest on general debt-----	115.99	—	132.47	—	—	86.29	169.82	171.51	63.47
Other and unallocable-----	53.50	—	117.14	—	—	57.78	46.28	37.25	16.82
Utility and liquor store expenditure-----	290.05	—	83.92	—	—	1 108.87	884.53	268.18	217.31
Employee retirement expenditure-----	6.55	—	17.65	—	—	9.88	5.02	3.45	.15
Debt outstanding at end of fiscal year-----	1 999.31	—	1 730.79	—	—	6 325.96	2 659.74	3 008.36	1 165.35
Exhibit: Salaries and wages-----	276.33	—	390.13	—	—	988.80	341.48	231.04	140.81

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
LOUISIANA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	301	2	—	1	2	4	2	20	270
Population, 1990	2 407 595	877 043	—	198 525	191 422	250 243	81 016	301 555	507 791
Revenue	2 636 809	1 202 138	—	194 300	374 835	220 336	119 555	259 599	266 046
General revenue	2 092 441	1 071 534	—	168 260	230 526	204 332	64 230	186 085	167 474
Intergovernmental revenue ¹	364 125	178 784	—	32 025	28 536	42 610	21 551	30 185	30 434
Federal Government	179 696	101 992	—	23 805	13 538	15 190	6 479	13 507	5 185
State government	137 563	71 897	—	7 715	14 608	8 185	10 713	10 868	13 577
From own sources	1 728 316	892 750	—	136 235	201 990	161 722	42 679	155 900	137 040
Taxes	965 962	503 229	—	93 329	79 039	84 257	26 910	97 284	81 914
Property	306 826	191 274	—	33 316	24 615	20 871	5 083	18 409	13 258
Other	659 136	311 955	—	60 013	54 424	63 386	21 827	78 875	68 656
Charges and miscellaneous	762 354	389 521	—	42 906	122 951	77 465	15 769	58 616	55 126
Utility and liquor store revenue	454 452	58 548	—	15 974	142 573	14 488	51 442	72 855	98 572
Employee retirement revenue	89 916	72 056	—	10 066	1 736	1 516	3 883	659	—
Expenditure	2 585 302	1 195 644	—	190 368	354 560	219 637	112 551	254 410	258 132
General expenditure	2 067 804	1 078 984	—	154 938	210 805	203 237	61 727	192 238	165 875
Current expenditure	1 738 225	905 027	—	120 646	180 778	169 743	50 750	162 351	148 930
Capital outlay	329 579	173 957	—	34 292	30 027	33 494	10 977	29 887	16 945
Education services:									
Education	10 246	—	—	—	10 242	—	—	—	4
Libraries	17 021	15 666	—	—	1 030	—	8	286	31
Social services and income maintenance:									
Public welfare	11 226	6 735	—	—	660	790	—	439	2 602
Hospitals	123 627	24 570	—	—	54 606	38 059	—	—	6 392
Health	24 290	20 379	—	—	1 612	903	116	1 025	255
Transportation:									
Highways	180 538	79 782	—	20 767	11 523	21 060	5 752	19 012	22 642
Capital outlay	60 782	21 967	—	13 007	5 423	11 651	1 570	3 763	3 401
Air transportation	65 240	54 893	—	5 920	506	3 336	—	555	30
Other transportation	9 542	8 738	—	—	199	447	40	118	—
Public safety:									
Police protection	249 049	116 469	—	18 175	17 838	21 835	8 791	30 974	34 967
Fire protection	138 033	57 662	—	17 258	10 614	19 000	6 541	18 298	8 660
Correction	67 129	57 097	—	—	7 219	1 149	396	1 069	199
Protective inspection and regulation	17 118	11 723	—	1 811	—	1 817	243	1 214	310
Environment and housing:									
Natural resources	14 660	—	—	3 401	11 139	—	—	120	—
Parks and recreation	93 982	47 422	—	5 805	9 891	15 956	2 290	8 411	4 207
Housing and community development	154 648	92 864	—	12 129	9 501	14 171	6 786	17 070	2 127
Sewerage	222 974	112 630	—	19 013	12 793	16 119	6 664	27 826	27 929
Solid waste management	98 143	41 044	—	6 203	6 961	11 280	9 552	12 824	10 279
Governmental administration:									
Financial administration	84 113	31 771	—	10 764	4 341	5 568	1 651	7 334	22 684
Judicial and legal	64 969	49 190	—	2 364	3 002	5 043	546	3 956	868
General public buildings	37 573	23 077	—	2 331	1 573	5 262	575	3 293	1 462
Other governmental administration	43 533	19 328	—	1 930	5 051	3 797	1 141	8 180	4 106
Interest on general debt	231 138	152 881	—	10 383	26 045	13 211	6 030	14 586	8 002
Other and unallocable	109 012	55 063	—	16 684	4 459	4 434	4 605	15 648	8 119
Utility and liquor store expenditure	443 616	60 440	—	26 801	142 052	14 152	46 377	61 537	92 257
Employee retirement expenditure	73 882	56 220	—	8 629	1 703	2 248	4 447	635	—
Debt outstanding at end of fiscal year	3 589 755	1 880 032	—	371 079	562 440	205 896	109 909	257 658	202 741
Exhibit: Salaries and wages	752 858	347 048	—	78 018	76 372	79 228	25 815	71 386	74 991
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.7	—	.3	.7	1.3	.7	6.6	89.7
Population, 1990	100.0	36.4	—	8.2	8.0	10.4	3.4	12.5	21.1
Revenue, total	100.0	45.6	—	7.4	14.2	8.4	4.5	9.8	10.1
General revenue	100.0	51.2	—	8.0	11.0	9.8	3.1	8.9	8.0
Intergovernmental revenue ¹	100.0	49.1	—	8.8	7.8	11.7	5.9	8.3	8.4
Federal Government	100.0	56.8	—	13.2	7.5	8.5	3.6	7.5	2.9
State government	100.0	52.3	—	5.6	10.6	6.0	7.8	7.9	9.9
From own sources	100.0	51.7	—	7.9	11.7	9.4	2.5	9.0	7.9
Taxes	100.0	52.1	—	9.7	8.2	8.7	2.8	10.1	8.5
Property	100.0	62.3	—	10.9	8.0	6.8	1.7	6.0	4.3
Other	100.0	47.3	—	9.1	8.3	9.6	3.3	12.0	10.4
Charges and miscellaneous	100.0	51.1	—	5.6	16.1	10.2	2.1	7.7	7.2
Utility and liquor store revenue	100.0	12.9	—	3.5	31.4	3.2	11.3	16.0	21.7
Employee retirement revenue	100.0	80.1	—	11.2	1.9	1.7	4.3	.7	—
Expenditure	100.0	46.2	—	7.4	13.7	8.5	4.4	9.8	10.0
General expenditure	100.0	52.2	—	7.5	10.2	9.8	3.0	9.3	8.0
Current expenditure	100.0	52.1	—	6.9	10.4	9.8	2.9	9.3	8.6
Capital outlay	100.0	52.8	—	10.4	9.1	10.2	3.3	9.1	5.1
Education services:									
Education	100.0	—	—	—	100.0	—	—	—	—
Libraries	100.0	92.0	—	—	6.1	—	—	1.7	.2
Social services and income maintenance:									
Public welfare	100.0	60.0	—	—	5.9	7.0	—	3.9	23.2
Hospitals	100.0	19.9	—	—	44.2	30.8	—	—	5.2

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
LOUISIANA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	83.9	—	—	6.6	3.7	.5	4.2	1.0
Transportation:									
Highways-----	100.0	44.2	—	11.5	6.4	11.7	3.2	10.5	12.5
Capital outlay-----	100.0	36.1	—	21.4	8.9	19.2	2.6	6.2	5.6
Air transportation-----	100.0	84.1	—	9.1	.8	5.1	—	.9	—
Other transportation-----	100.0	91.6	—	—	2.1	4.7	.4	1.2	—
Public safety:									
Police protection-----	100.0	46.8	—	7.3	7.2	8.8	3.5	12.4	14.0
Fire protection-----	100.0	41.8	—	12.5	7.7	13.8	4.7	13.3	6.3
Correction-----	100.0	85.1	—	—	10.8	1.7	.6	1.6	.3
Protective inspection and regulation-----	100.0	68.5	—	10.6	—	10.6	1.4	7.1	1.8
Environment and housing:									
Natural resources-----	100.0	—	—	23.2	76.0	—	—	.8	—
Parks and recreation-----	100.0	50.5	—	6.2	10.5	17.0	2.4	8.9	4.5
Housing and community development-----	100.0	60.0	—	7.8	6.1	9.2	4.4	11.0	1.4
Sewerage-----	100.0	50.5	—	8.5	5.7	7.2	3.0	12.5	12.5
Solid waste management-----	100.0	41.8	—	6.3	7.1	11.5	9.7	13.1	10.5
Governmental administration:									
Financial administration-----	100.0	37.8	—	12.8	5.2	6.6	2.0	8.7	27.0
Judicial and legal-----	100.0	75.7	—	3.6	4.6	7.8	.8	6.1	1.3
General public buildings-----	100.0	61.4	—	6.2	4.2	14.0	1.5	8.8	3.9
Other governmental administration-----	100.0	44.4	—	4.4	11.6	8.7	2.6	18.8	9.4
Interest on general debt-----	100.0	66.1	—	4.5	11.3	5.7	2.6	6.3	3.5
Other and unallocable-----	100.0	50.5	—	15.3	4.1	4.1	4.2	14.4	7.4
Utility and liquor store expenditure-----	100.0	13.6	—	6.0	32.0	3.2	10.5	13.9	20.8
Employee retirement expenditure-----	100.0	76.1	—	11.7	2.3	3.0	6.0	.9	—
Debt outstanding at end of fiscal year-----	100.0	52.4	—	10.3	15.7	5.7	3.1	7.2	5.6
Exhibit: Salaries and wages-----	100.0	46.1	—	10.4	10.1	10.5	3.4	9.5	10.0
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 095.20	1 370.67	—	978.72	1 958.16	880.49	1 475.70	860.87	523.93
General revenue-----	869.10	1 221.76	—	847.55	1 204.28	816.53	792.81	617.08	329.81
Intergovernmental revenue ¹ -----	151.24	203.85	—	161.31	149.07	170.27	266.01	100.10	59.93
Federal Government-----	74.64	116.29	—	119.91	70.72	60.70	79.97	44.79	10.21
State government-----	57.14	81.98	—	38.86	76.31	32.71	132.23	36.04	26.74
From own sources-----	717.86	1 017.91	—	686.24	1 055.21	646.26	526.80	516.99	269.87
Taxes-----	401.21	573.78	—	470.11	412.90	336.70	332.16	322.61	161.31
Property-----	127.44	218.09	—	167.82	128.59	83.40	62.74	61.05	26.11
Other-----	273.77	355.69	—	302.29	284.31	253.30	269.42	261.56	135.21
Charges and miscellaneous-----	316.65	444.13	—	216.12	642.30	309.56	194.64	194.38	108.56
Utility and liquor store revenue-----	188.76	66.76	—	80.46	744.81	57.90	634.96	241.60	194.12
Employee retirement revenue-----	37.35	82.16	—	50.70	9.07	6.06	47.93	2.19	—
Expenditure-----	1 073.81	1 363.27	—	958.91	1 852.24	877.69	1 389.24	843.66	508.34
General expenditure-----	858.87	1 230.25	—	780.45	1 101.26	812.16	761.91	637.49	326.66
Current expenditure-----	721.98	1 031.91	—	607.71	944.40	678.31	626.42	538.38	293.29
Capital outlay-----	136.89	198.34	—	172.73	156.86	133.85	135.49	99.11	33.37
Education services:									
Education-----	4.26	—	—	—	53.50	—	—	—	.01
Libraries-----	7.07	17.86	—	—	5.38	—	.10	.95	.06
Social services and income maintenance:									
Public welfare-----	4.66	7.68	—	—	3.45	3.16	—	1.46	5.12
Hospitals-----	51.35	28.01	—	—	285.27	152.09	—	—	12.59
Health-----	10.09	23.24	—	—	8.42	3.61	1.43	3.40	.50
Transportation:									
Highways-----	74.99	90.97	—	104.61	60.20	84.16	71.00	63.05	44.59
Capital outlay-----	25.25	25.05	—	65.52	28.33	46.56	19.38	12.48	6.70
Air transportation-----	27.10	62.59	—	29.82	2.64	13.33	—	1.84	.06
Other transportation-----	3.96	9.96	—	—	1.04	1.79	.49	.39	—
Public safety:									
Police protection-----	103.44	132.80	—	91.55	93.19	87.26	108.51	102.71	68.86
Fire protection-----	57.33	65.75	—	86.93	55.45	75.93	80.74	60.68	17.05
Correction-----	27.88	65.10	—	—	37.71	4.59	4.89	3.54	.39
Protective inspection and regulation-----	7.11	13.37	—	9.12	—	7.26	3.00	4.03	.61
Environment and housing:									
Natural resources-----	6.09	—	—	17.13	58.19	—	—	.40	—
Parks and recreation-----	39.04	54.07	—	29.24	51.67	63.76	28.27	27.89	8.28
Housing and community development-----	64.23	105.88	—	61.10	49.63	56.63	83.76	56.61	4.19
Sewerage-----	92.61	128.42	—	95.77	66.83	64.41	82.26	92.28	55.00
Solid waste management-----	40.76	46.80	—	31.25	36.36	45.08	117.90	42.53	20.24
Governmental administration:									
Financial administration-----	34.94	36.23	—	54.22	22.68	22.25	20.38	24.32	44.67
Judicial and legal-----	26.99	56.09	—	11.91	15.68	20.15	6.74	13.12	1.71
General public buildings-----	15.61	26.31	—	11.74	8.22	21.03	7.10	10.92	2.88
Other governmental administration-----	18.08	22.04	—	9.72	26.39	15.17	14.08	27.13	8.09
Interest on general debt-----	96.00	174.31	—	52.30	136.06	52.79	74.43	48.37	15.76
Other and unallocable-----	45.55	63.53	—	84.04	23.29	17.72	56.84	51.89	15.99
Utility and liquor store expenditure-----	184.26	68.91	—	135.00	742.09	56.55	572.44	204.07	181.68
Employee retirement expenditure-----	30.69	64.10	—	43.47	8.90	8.98	54.89	2.11	—
Debt outstanding at end of fiscal year-----	1 491.01	2 143.60	—	1 869.18	2 938.22	822.78	1 356.63	854.43	399.26
Exhibit: Salaries and wages-----	312.70	395.70	—	392.99	398.97	316.60	318.64	236.73	147.68

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MAINE									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	22	-	-	-	-	1	2	8	11
Population, 1990	357 890	-	-	-	-	64 358	72 938	148 532	72 062
Revenue	704 808	-	-	-	-	130 212	128 535	299 002	147 059
General revenue	701 543	-	-	-	-	130 212	126 203	298 821	146 307
Intergovernmental revenue ¹	290 086	-	-	-	-	25 321	38 175	149 820	76 770
Federal Government	10 604	-	-	-	-	5 427	3 195	851	1 131
State government	269 768	-	-	-	-	19 423	34 881	145 749	69 715
From own sources	411 457	-	-	-	-	104 891	88 028	149 001	69 537
Taxes	299 548	-	-	-	-	75 124	52 795	125 957	45 672
Property	295 241	-	-	-	-	74 158	52 206	123 541	45 336
Other	4 307	-	-	-	-	966	589	2 416	336
Charges and miscellaneous	111 909	-	-	-	-	29 767	35 233	23 044	23 865
Utility and liquor store revenue	3 265	-	-	-	-	-	2 332	181	752
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	581 193	-	-	-	-	142 290	129 985	207 573	101 345
General expenditure	576 420	-	-	-	-	142 290	126 309	207 137	100 684
Current expenditure	506 329	-	-	-	-	118 097	101 823	191 869	94 540
Capital outlay	70 091	-	-	-	-	24 193	24 486	15 268	6 144
Education services:									
Education	254 567	-	-	-	-	56 981	49 006	105 369	43 211
Libraries	6 085	-	-	-	-	2 211	925	2 023	926
Social services and income maintenance:									
Public welfare	13 964	-	-	-	-	6 641	3 889	2 106	1 328
Hospitals	18 133	-	-	-	-	7 069	-	-	11 064
Health	2 356	-	-	-	-	877	695	300	484
Transportation:									
Highways	36 479	-	-	-	-	9 572	6 497	12 806	7 604
Capital outlay	8 395	-	-	-	-	3 527	1 902	1 305	1 661
Air transportation	16 126	-	-	-	-	5 301	9 727	810	288
Other transportation	5 020	-	-	-	-	2 118	1 394	1 360	148
Public safety:									
Police protection	29 187	-	-	-	-	5 360	6 148	11 408	6 271
Fire protection	29 174	-	-	-	-	6 749	7 182	10 505	4 738
Correction	54	-	-	-	-	-	-	39	15
Protective inspection and regulation	1 759	-	-	-	-	299	443	716	301
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	15 638	-	-	-	-	2 672	4 714	6 768	1 484
Housing and community development	7 149	-	-	-	-	2 016	1 739	3 133	261
Sewerage	32 292	-	-	-	-	9 982	11 201	5 797	5 312
Solid waste management	15 088	-	-	-	-	1 135	4 092	7 776	2 085
Governmental administration:									
Financial administration	9 408	-	-	-	-	1 756	1 428	4 416	1 808
Judicial and legal	1 456	-	-	-	-	354	218	667	217
General public buildings	5 360	-	-	-	-	1 620	1 005	2 075	660
Other governmental administration	10 293	-	-	-	-	2 924	2 815	2 942	1 612
Interest on general debt	22 905	-	-	-	-	6 182	4 930	8 454	3 339
Other and unallocable	43 927	-	-	-	-	10 471	8 261	17 667	7 528
Utility and liquor store expenditure	4 773	-	-	-	-	-	3 676	436	661
Employee retirement expenditure	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	303 991	-	-	-	-	96 319	72 046	96 456	39 170
Exhibit: Salaries and wages	276 162	-	-	-	-	65 320	64 319	92 102	54 421
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	-	4.5	9.1	36.4	50.0
Population, 1990	100.0	-	-	-	-	18.0	20.4	41.5	20.1
Revenue, total	100.0	-	-	-	-	18.5	18.2	42.4	20.9
General revenue	100.0	-	-	-	-	18.6	18.0	42.6	20.9
Intergovernmental revenue ¹	100.0	-	-	-	-	8.7	13.2	51.6	26.5
Federal Government	100.0	-	-	-	-	51.2	30.1	8.0	10.7
State government	100.0	-	-	-	-	7.2	12.9	54.0	25.8
From own sources	100.0	-	-	-	-	25.5	21.4	36.2	16.9
Taxes	100.0	-	-	-	-	25.1	17.6	42.0	15.2
Property	100.0	-	-	-	-	25.1	17.7	41.8	15.4
Other	100.0	-	-	-	-	22.4	13.7	56.1	7.8
Charges and miscellaneous	100.0	-	-	-	-	26.6	31.5	20.6	21.3
Utility and liquor store revenue	100.0	-	-	-	-	-	71.4	5.5	23.0
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	100.0	-	-	-	-	24.5	22.4	35.7	17.4
General expenditure	100.0	-	-	-	-	24.7	21.9	35.9	17.5
Current expenditure	100.0	-	-	-	-	23.3	20.1	37.9	18.7
Capital outlay	100.0	-	-	-	-	34.5	34.9	21.8	8.8
Education services:									
Education	100.0	-	-	-	-	22.4	19.3	41.4	17.0
Libraries	100.0	-	-	-	-	36.3	15.2	33.2	15.2
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	47.6	27.9	15.1	9.5
Hospitals	100.0	-	-	-	-	39.0	-	-	61.0

See footnotes at end of table

70 POPULATION—SIZE GROUPS

GOVERNMENTS—GOVERNMENT FINANCES

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MAINE—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	—	—	—	37.2	29.5	12.7	20.5
Transportation:									
Highways	100.0	—	—	—	—	26.2	17.8	35.1	20.8
Capital outlay	100.0	—	—	—	—	42.0	22.7	15.5	19.8
Air transportation	100.0	—	—	—	—	32.9	60.3	5.0	1.8
Other transportation	100.0	—	—	—	—	42.2	27.8	27.1	2.9
Public safety:									
Police protection	100.0	—	—	—	—	18.4	21.1	39.1	21.5
Fire protection	100.0	—	—	—	—	23.1	24.6	36.0	16.2
Correction	100.0	—	—	—	—	—	—	72.2	27.8
Protective inspection and regulation	100.0	—	—	—	—	17.0	25.2	40.7	17.1
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	—	17.1	30.1	43.3	9.5
Housing and community development	100.0	—	—	—	—	28.2	24.3	43.8	3.7
Sewerage	100.0	—	—	—	—	30.9	34.7	18.0	16.4
Solid waste management	100.0	—	—	—	—	7.5	27.1	51.5	13.8
Governmental administration:									
Financial administration	100.0	—	—	—	—	18.7	15.2	46.9	19.2
Judicial and legal	100.0	—	—	—	—	24.3	15.0	45.8	14.9
General public buildings	100.0	—	—	—	—	30.2	18.8	38.7	12.3
Other governmental administration	100.0	—	—	—	—	28.4	27.3	28.6	15.7
Interest on general debt	100.0	—	—	—	—	27.0	21.5	36.9	14.6
Other and unallocable	100.0	—	—	—	—	23.8	18.8	40.2	17.1
Utility and liquor store expenditure	100.0	—	—	—	—	—	77.0	9.1	13.8
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	31.7	23.7	31.7	12.9
Exhibit: Salaries and wages	100.0	—	—	—	—	23.7	23.3	33.4	19.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 969.34	—	—	—	—	2 023.24	1 762.25	2 013.05	2 040.73
General revenue	1 960.22	—	—	—	—	2 023.24	1 730.28	2 011.83	2 030.29
Intergovernmental revenue ¹	810.55	—	—	—	—	393.44	523.39	1 008.67	1 065.33
Federal Government	29.63	—	—	—	—	84.33	43.80	5.73	15.69
State government	753.77	—	—	—	—	301.80	478.23	981.26	967.43
From own sources	1 149.67	—	—	—	—	1 629.81	1 206.89	1 003.16	964.96
Taxes	836.98	—	—	—	—	1 167.28	723.83	848.01	633.79
Property	824.95	—	—	—	—	1 152.27	715.76	831.75	629.12
Other	12.03	—	—	—	—	15.01	8.08	16.27	4.66
Charges and miscellaneous	312.69	—	—	—	—	462.52	483.05	155.15	331.17
Utility and liquor store revenue	9.12	—	—	—	—	—	31.97	1.22	10.44
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 623.94	—	—	—	—	2 210.91	1 782.13	1 397.50	1 406.36
General expenditure	1 610.61	—	—	—	—	2 210.91	1 731.73	1 394.56	1 397.19
Current expenditure	1 414.76	—	—	—	—	1 835.00	1 396.02	1 291.77	1 311.93
Capital outlay	195.85	—	—	—	—	375.91	335.71	102.79	85.26
Education services:									
Education	711.30	—	—	—	—	885.38	671.89	709.40	599.64
Libraries	17.00	—	—	—	—	34.35	12.68	13.62	12.85
Social services and income maintenance:									
Public welfare	39.02	—	—	—	—	103.19	53.32	14.18	18.43
Hospitals	50.67	—	—	—	—	109.84	—	—	153.53
Health	6.58	—	—	—	—	13.63	9.53	2.02	6.72
Transportation:									
Highways	101.93	—	—	—	—	148.73	89.08	86.22	105.52
Capital outlay	23.46	—	—	—	—	54.80	26.08	8.79	23.05
Air transportation	45.06	—	—	—	—	82.37	133.36	5.45	4.00
Other transportation	14.03	—	—	—	—	32.91	19.11	9.16	2.05
Public safety:									
Police protection	81.55	—	—	—	—	83.28	84.29	76.80	87.02
Fire protection	81.52	—	—	—	—	104.87	98.47	70.73	65.75
Correction	15	—	—	—	—	—	—	26	21
Protective inspection and regulation	4.91	—	—	—	—	4.65	6.07	4.82	4.18
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	43.69	—	—	—	—	41.52	64.63	45.57	20.59
Housing and community development	19.98	—	—	—	—	31.32	23.84	21.09	3.62
Sewerage	90.23	—	—	—	—	155.10	153.57	39.03	73.71
Solid waste management	42.16	—	—	—	—	17.64	56.10	52.35	28.93
Governmental administration:									
Financial administration	26.29	—	—	—	—	27.28	19.58	29.73	25.09
Judicial and legal	4.07	—	—	—	—	5.50	2.99	4.49	3.01
General public buildings	14.98	—	—	—	—	25.17	13.78	13.97	9.16
Other governmental administration	28.76	—	—	—	—	45.43	38.59	19.81	22.37
Interest on general debt	64.00	—	—	—	—	96.06	67.59	56.92	46.34
Other and unallocable	122.74	—	—	—	—	162.70	113.26	118.94	104.47
Utility and liquor store expenditure	13.34	—	—	—	—	—	50.40	2.94	9.17
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	849.40	—	—	—	—	1 496.61	987.77	649.40	543.56
Exhibit: Salaries and wages	771.64	—	—	—	—	1 014.95	881.83	620.08	755.20

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MARYLAND									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	155	1	—	—	—	—	6	11	137
Population, 1990	1 412 144	736 014	—	—	—	—	230 746	186 994	258 390
Revenue	2 499 310	1 997 098	—	—	—	—	193 152	105 899	203 161
General revenue	2 179 678	1 759 692	—	—	—	—	164 455	98 505	157 026
Intergovernmental revenue ¹	996 311	881 510	—	—	—	—	40 322	26 501	47 978
Federal Government	70 191	53 142	—	—	—	—	3 746	3 561	9 742
State government	784 717	742 080	—	—	—	—	15 978	10 548	16 111
From own sources	1 183 367	878 182	—	—	—	—	124 133	72 004	109 048
Taxes	851 373	664 387	—	—	—	—	72 041	49 319	65 626
Property	627 802	458 204	—	—	—	—	65 459	45 188	58 951
Other	223 571	206 183	—	—	—	—	6 582	4 131	6 675
Charges and miscellaneous	331 994	213 795	—	—	—	—	52 092	22 685	43 422
Utility and liquor store revenue	133 751	51 525	—	—	—	—	28 697	7 394	46 135
Employee retirement revenue	185 881	185 881	—	—	—	—	—	—	—
Expenditure	2 180 809	1 687 491	—	—	—	—	187 795	114 726	190 797
General expenditure	1 963 792	1 550 290	—	—	—	—	159 750	106 132	147 620
Current expenditure	1 622 896	1 289 145	—	—	—	—	127 396	82 246	124 109
Capital outlay	340 896	261 145	—	—	—	—	32 354	23 886	23 511
Education services:			—	—	—	—	—	—	—
Education	537 372	537 372	—	—	—	—	—	—	—
Libraries	14 806	14 433	—	—	—	—	—	358	15
Social services and income maintenance:			—	—	—	—	—	—	—
Public welfare	1 964	1 829	—	—	—	—	28	—	107
Hospitals	—	—	—	—	—	—	—	—	—
Health	58 212	57 736	—	—	—	—	208	119	149
Transportation:			—	—	—	—	—	—	—
Highways	197 534	144 406	—	—	—	—	21 124	11 799	20 205
Capital outlay	109 572	92 036	—	—	—	—	9 740	2 226	5 570
Air transportation	576	—	—	—	—	—	141	41	394
Other transportation	17 183	15 967	—	—	—	—	692	159	365
Public safety:			—	—	—	—	—	—	—
Police protection	222 176	153 896	—	—	—	—	20 669	19 898	27 713
Fire protection	99 880	83 634	—	—	—	—	6 834	5 425	3 987
Correction	4 919	4 919	—	—	—	—	—	—	—
Protective inspection and regulation	9 964	3 539	—	—	—	—	2 966	2 421	1 038
Environment and housing:			—	—	—	—	—	—	—
Natural resources	484	—	—	—	—	—	13	31	440
Parks and recreation	90 901	48 930	—	—	—	—	18 214	9 450	14 307
Housing and community development	75 694	63 087	—	—	—	—	4 427	4 735	3 445
Sewerage	156 006	113 871	—	—	—	—	14 234	11 498	16 403
Solid waste management	75 902	37 323	—	—	—	—	13 698	7 924	16 957
Governmental administration:			—	—	—	—	—	—	—
Financial administration	52 790	42 146	—	—	—	—	3 239	2 449	4 956
Judicial and legal	30 698	27 769	—	—	—	—	911	758	1 260
General public buildings	28 880	16 911	—	—	—	—	2 358	5 815	3 796
Other governmental administration	30 508	11 949	—	—	—	—	7 554	3 917	7 088
Interest on general debt	111 696	90 850	—	—	—	—	9 557	3 063	8 226
Other and unallocable	145 647	79 723	—	—	—	—	32 883	16 272	16 769
Utility and liquor store expenditure	126 203	46 387	—	—	—	—	28 045	8 594	43 177
Employee retirement expenditure	90 814	90 814	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 736 232	1 308 051	—	—	—	—	184 902	58 483	184 796
Exhibit: Salaries and wages	965 568	789 785	—	—	—	—	71 407	45 860	58 516
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.6	—	—	—	—	3.9	7.1	88.4
Population, 1990	100.0	52.1	—	—	—	—	16.3	13.2	18.3
Revenue, total	100.0	79.9	—	—	—	—	7.7	4.2	8.1
General revenue	100.0	80.7	—	—	—	—	7.5	4.5	7.2
Intergovernmental revenue ¹	100.0	88.5	—	—	—	—	4.0	2.7	4.8
Federal Government	100.0	75.7	—	—	—	—	5.3	5.1	13.9
State government	100.0	94.6	—	—	—	—	2.0	1.3	2.1
From own sources	100.0	74.2	—	—	—	—	10.5	6.1	9.2
Taxes	100.0	78.0	—	—	—	—	8.5	5.8	7.7
Property	100.0	73.0	—	—	—	—	10.4	7.2	9.4
Other	100.0	92.2	—	—	—	—	2.9	1.8	3.0
Charges and miscellaneous	100.0	64.4	—	—	—	—	15.7	6.8	13.1
Utility and liquor store revenue	100.0	38.5	—	—	—	—	21.5	5.5	34.5
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	77.4	—	—	—	—	8.6	5.3	8.7
General expenditure	100.0	78.9	—	—	—	—	8.1	5.4	7.5
Current expenditure	100.0	79.4	—	—	—	—	7.8	5.1	7.6
Capital outlay	100.0	76.6	—	—	—	—	9.5	7.0	6.9
Education services:			—	—	—	—	—	—	—
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	97.5	—	—	—	—	—	2.4	.1
Social services and income maintenance:			—	—	—	—	—	—	—
Public welfare	100.0	93.1	—	—	—	—	1.4	—	5.4
Hospitals	—	—	—	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MARYLAND—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	99.2	—	—	—	—	.4	.2	.3
Transportation:									
Highways	100.0	73.1	—	—	—	—	10.7	6.0	10.2
Capital outlay	100.0	84.0	—	—	—	—	8.9	2.0	5.1
Air transportation	100.0	—	—	—	—	—	24.5	7.1	68.4
Other transportation	100.0	92.9	—	—	—	—	4.0	.9	2.1
Public safety:									
Police protection	100.0	69.3	—	—	—	—	9.3	9.0	12.5
Fire protection	100.0	83.7	—	—	—	—	6.8	5.4	4.0
Correction	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	35.5	—	—	—	—	29.8	24.3	10.4
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	2.7	6.4	90.9
Parks and recreation	100.0	53.8	—	—	—	—	20.0	10.4	15.7
Housing and community development	100.0	83.3	—	—	—	—	5.8	6.3	4.6
Sewerage	100.0	73.0	—	—	—	—	9.1	7.4	10.5
Solid waste management	100.0	49.2	—	—	—	—	18.0	10.4	22.3
Governmental administration:									
Financial administration	100.0	79.8	—	—	—	—	6.1	4.6	9.4
Judicial and legal	100.0	90.5	—	—	—	—	3.0	2.5	4.1
General public buildings	100.0	58.6	—	—	—	—	8.2	20.1	13.1
Other governmental administration	100.0	39.2	—	—	—	—	24.8	12.8	23.2
Interest on general debt	100.0	81.3	—	—	—	—	8.6	2.7	7.4
Other and unallocable	100.0	54.7	—	—	—	—	22.6	11.2	11.5
Utility and liquor store expenditure	100.0	36.8	—	—	—	—	22.2	6.8	34.2
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	75.3	—	—	—	—	10.6	3.4	10.6
Exhibit: Salaries and wages	100.0	81.8	—	—	—	—	7.4	4.7	6.1
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 769.87	2 713.40	—	—	—	—	837.08	566.32	786.26
General revenue	1 543.52	2 390.84	—	—	—	—	712.71	526.78	607.71
Intergovernmental revenue ¹	705.53	1 197.68	—	—	—	—	174.75	141.72	185.68
Federal Government	49.71	72.20	—	—	—	—	16.23	19.04	37.70
State government	555.69	1 008.24	—	—	—	—	69.24	56.41	62.35
From own sources	837.99	1 193.16	—	—	—	—	537.96	385.06	422.03
Taxes	602.89	902.68	—	—	—	—	312.21	263.75	253.98
Property	444.57	622.55	—	—	—	—	283.68	241.65	228.15
Other	158.32	280.13	—	—	—	—	28.52	22.09	25.83
Charges and miscellaneous	235.10	290.48	—	—	—	—	225.75	121.31	168.05
Utility and liquor store revenue	94.71	70.01	—	—	—	—	124.37	39.54	178.55
Employee retirement revenue	131.63	252.55	—	—	—	—	—	—	—
Expenditure	1 544.32	2 292.74	—	—	—	—	813.86	613.53	738.41
General expenditure	1 390.65	2 106.33	—	—	—	—	692.32	567.57	571.31
Current expenditure	1 149.24	1 751.52	—	—	—	—	552.10	439.83	480.32
Capital outlay	241.40	354.81	—	—	—	—	140.21	127.74	90.99
Education services:									
Education	380.54	730.11	—	—	—	—	—	—	—
Libraries	10.48	19.61	—	—	—	—	—	1.91	.06
Social services and income maintenance:									
Public welfare	1.39	2.49	—	—	—	—	.12	—	.41
Hospitals	—	—	—	—	—	—	—	—	—
Health	41.22	78.44	—	—	—	—	.90	.64	.58
Transportation:									
Highways	139.88	196.20	—	—	—	—	91.55	63.10	78.20
Capital outlay	77.59	125.05	—	—	—	—	42.21	11.90	21.56
Air transportation .....	.41	—	—	—	—	—	.61	.22	1.52
Other transportation	12.17	21.69	—	—	—	—	3.00	.85	1.41
Public safety:									
Police protection	157.33	209.09	—	—	—	—	89.57	106.41	107.25
Fire protection	70.73	113.63	—	—	—	—	29.62	29.01	15.43
Correction	3.48	6.68	—	—	—	—	—	—	—
Protective inspection and regulation	7.06	4.81	—	—	—	—	12.85	12.95	4.02
Environment and housing:									
Natural resources .....	.34	—	—	—	—	—	.06	.17	1.70
Parks and recreation	64.37	66.48	—	—	—	—	78.94	50.54	55.37
Housing and community development	53.60	85.71	—	—	—	—	19.19	25.32	13.33
Sewerage	110.47	154.71	—	—	—	—	61.69	61.49	63.48
Solid waste management	53.75	50.71	—	—	—	—	59.36	42.38	65.63
Governmental administration:									
Financial administration	37.38	57.26	—	—	—	—	14.04	13.10	19.18
Judicial and legal	21.74	37.73	—	—	—	—	3.95	4.05	4.88
General public buildings	20.45	22.98	—	—	—	—	10.22	31.10	14.69
Other governmental administration	21.60	16.23	—	—	—	—	32.74	20.95	27.43
Interest on general debt	79.10	123.44	—	—	—	—	41.42	16.38	31.84
Other and unallocable	103.20	108.43	—	—	—	—	142.51	87.02	64.90
Utility and liquor store expenditure	89.37	63.02	—	—	—	—	121.54	45.96	167.10
Employee retirement expenditure	64.31	123.39	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 229.50	1 777.21	—	—	—	—	801.32	312.75	715.18
Exhibit: Salaries and wages	683.76	1 073.06	—	—	—	—	309.46	245.25	226.46

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MASSACHUSETTS									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	39	1	—	3	8	6	18	3	—
Population, 1990	2 794 054	574 283	—	430 181	706 240	347 426	682 685	53 239	—
Revenue	5 900 672	1 829 833	—	746 831	1 385 916	596 219	1 263 278	78 595	—
General revenue	5 096 350	1 595 277	—	684 536	1 247 501	513 135	984 974	70 927	—
Intergovernmental revenue ¹	2 002 505	657 097	—	349 239	426 349	172 196	365 125	32 499	—
Federal Government	149 305	23 432	—	38 881	37 925	23 682	23 244	2 141	—
State government	1 847 938	632 095	—	310 358	387 992	148 513	338 622	30 358	—
From own sources	3 093 845	938 180	—	335 297	821 152	340 939	619 849	38 428	—
Taxes	2 184 850	641 357	—	240 330	545 206	235 363	490 676	31 918	—
Property	2 111 103	599 198	—	235 316	531 993	231 303	481 820	31 473	—
Other	73 747	42 159	—	5 014	13 213	4 060	8 856	445	—
Charges and miscellaneous	908 995	296 823	—	94 967	275 946	105 576	129 173	6 510	—
Utility and liquor store revenue	432 861	68 931	—	35 066	51 470	53 157	220 876	3 361	—
Employee retirement revenue	371 461	165 625	—	27 229	86 945	29 927	57 428	4 307	—
Expenditure	6 002 403	1 781 046	—	785 498	1 442 017	620 418	1 298 496	74 928	—
General expenditure	5 208 497	1 559 843	—	720 411	1 293 477	533 434	1 034 374	66 958	—
Current expenditure	4 822 704	1 404 188	—	648 800	1 232 612	505 970	966 606	64 528	—
Capital outlay	385 793	155 655	—	71 611	60 865	27 464	67 768	2 430	—
Education services:									
Education	2 069 736	478 827	—	328 189	524 834	226 597	478 177	33 112	—
Libraries	64 704	28 308	—	8 603	12 565	4 195	10 209	824	—
Social services and income maintenance:									
Public welfare	77 132	26 453	—	7 973	18 042	8 508	15 874	282	—
Hospitals	422 105	236 176	—	15 621	121 692	31 392	17 224	—	—
Health	24 319	1 006	—	5 693	9 863	1 719	5 618	420	—
Transportation:									
Highways	161 310	50 900	—	16 617	35 763	14 247	40 362	3 421	—
Capital outlay	29 224	15 860	—	3 090	2 519	1 068	6 497	190	—
Air transportation	9 938	—	—	6 364	722	422	2 350	80	—
Other transportation	103 579	51 086	—	5 166	25 109	7 445	14 544	229	—
Public safety:									
Police protection	374 367	137 225	—	47 911	83 516	33 953	67 575	4 187	—
Fire protection	311 462	86 289	—	42 816	76 095	35 576	66 254	4 432	—
Correction	42 216	42 216	—	—	—	—	—	—	—
Protective inspection and regulation	25 339	9 639	—	2 235	5 117	3 387	4 614	347	—
Environment and housing:									
Natural resources	2 698	14	—	401	601	863	808	11	—
Parks and recreation	61 534	23 427	—	7 732	11 251	3 872	14 550	702	—
Housing and community development	106 500	44 907	—	11 203	18 684	10 984	19 161	1 561	—
Sewerage	198 531	82 902	—	36 002	30 678	19 670	26 611	2 668	—
Solid waste management	115 881	30 940	—	5 984	42 227	12 689	22 703	1 338	—
Governmental administration:									
Financial administration	73 667	24 883	—	7 998	14 540	9 064	15 704	1 478	—
Judicial and legal	25 076	12 080	—	2 782	5 201	1 673	3 169	171	—
General public buildings	42 088	7 020	—	5 704	20 016	4 126	4 931	291	—
Other governmental administration	46 544	8 074	—	11 982	11 110	4 554	10 058	766	—
Interest on general debt	137 552	52 914	—	20 471	21 215	17 324	24 335	1 293	—
Other and unallocable	712 219	124 557	—	122 964	204 636	81 374	169 543	9 345	—
Utility and liquor store expenditure	380 284	57 371	—	33 588	42 333	52 443	191 366	3 183	—
Employee retirement expenditure	413 622	163 832	—	31 499	106 207	34 541	72 756	4 787	—
Debt outstanding at end of fiscal year	2 472 715	1 070 639	—	343 853	372 478	210 419	445 291	30 035	—
Exhibit: Salaries and wages	2 944 172	806 871	—	390 975	751 527	319 695	638 900	36 204	—
PERCENT DISTRIBUTION									
Number of municipalities	100.0	2.6	—	7.7	20.5	15.4	46.2	7.7	—
Population, 1990	100.0	20.6	—	15.4	25.3	12.4	24.4	1.9	—
Revenue, total	100.0	31.0	—	12.7	23.5	10.1	21.4	1.3	—
General revenue	100.0	31.3	—	13.4	24.5	10.1	19.3	1.4	—
Intergovernmental revenue ¹	100.0	32.8	—	17.4	21.3	8.6	18.2	1.6	—
Federal Government	100.0	15.7	—	26.0	25.4	15.9	15.6	1.4	—
State government	100.0	34.2	—	16.8	21.0	8.0	18.3	1.6	—
From own sources	100.0	30.3	—	10.8	26.5	11.0	20.0	1.2	—
Taxes	100.0	29.4	—	11.0	25.0	10.8	22.5	1.5	—
Property	100.0	28.4	—	11.1	25.2	11.0	22.8	1.5	—
Other	100.0	57.2	—	6.8	17.9	5.5	12.0	.6	—
Charges and miscellaneous	100.0	32.7	—	10.4	30.4	11.6	14.2	.7	—
Utility and liquor store revenue	100.0	15.9	—	8.1	11.9	12.3	51.0	.8	—
Employee retirement revenue	100.0	44.6	—	7.3	23.4	8.1	15.5	1.2	—
Expenditure	100.0	29.7	—	13.1	24.0	10.3	21.6	1.2	—
General expenditure	100.0	29.9	—	13.8	24.8	10.2	19.9	1.3	—
Current expenditure	100.0	29.1	—	13.5	25.6	10.5	20.0	1.3	—
Capital outlay	100.0	40.3	—	18.6	15.8	7.1	17.6	.6	—
Education services:									
Education	100.0	23.1	—	15.9	25.4	10.9	23.1	1.6	—
Libraries	100.0	43.8	—	13.3	19.4	6.5	15.8	1.3	—
Social services and income maintenance:									
Public welfare	100.0	34.3	—	10.3	23.4	11.0	20.6	.4	—
Hospitals	100.0	56.0	—	3.7	28.8	7.4	4.1	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MASSACHUSETTS—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	4.1	—	23.4	40.6	7.1	23.1	1.7	—
Transportation:									
Highways-----	100.0	31.6	—	10.3	22.2	8.8	25.0	2.1	—
Capital outlay-----	100.0	54.3	—	10.6	8.6	3.7	22.2	.7	—
Air transportation-----	100.0	—	—	64.0	7.3	4.2	23.6	.8	—
Other transportation-----	100.0	49.3	—	5.0	24.2	7.2	14.0	.2	—
Public safety:									
Police protection-----	100.0	36.7	—	12.8	22.3	9.1	18.1	1.1	—
Fire protection-----	100.0	27.7	—	13.7	24.4	11.4	21.3	1.4	—
Correction-----	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation-----	100.0	38.0	—	8.8	20.2	13.4	18.2	1.4	—
Environment and housing:									
Natural resources-----	100.0	.5	—	14.9	22.3	32.0	29.9	.4	—
Parks and recreation-----	100.0	38.1	—	12.6	18.3	6.3	23.6	1.1	—
Housing and community development-----	100.0	42.2	—	10.5	17.5	10.3	18.0	1.5	—
Sewerage-----	100.0	41.8	—	18.1	15.5	9.9	13.4	1.3	—
Solid waste management-----	100.0	26.7	—	5.2	36.4	11.0	19.6	1.2	—
Governmental administration:									
Financial administration-----	100.0	33.8	—	10.9	19.7	12.3	21.3	2.0	—
Judicial and legal-----	100.0	48.2	—	11.1	20.7	6.7	12.6	.7	—
General public buildings-----	100.0	16.7	—	13.6	47.6	9.8	11.7	.7	—
Other governmental administration-----	100.0	17.3	—	25.7	23.9	9.8	21.6	1.6	—
Interest on general debt-----	100.0	38.5	—	14.9	15.4	12.6	17.7	.9	—
Other and unallocable-----	100.0	17.5	—	17.3	28.7	11.4	23.8	1.3	—
Utility and liquor store expenditure-----	100.0	15.1	—	8.8	11.1	13.8	50.3	.8	—
Employee retirement expenditure-----	100.0	39.6	—	7.6	25.7	8.4	17.6	1.2	—
Debt outstanding at end of fiscal year-----	100.0	43.3	—	13.9	15.1	8.5	18.0	1.2	—
Exhibit: Salaries and wages-----	100.0	27.4	—	13.3	25.5	10.9	21.7	1.2	—
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	2 111.87	3 186.29	—	1 736.09	1 962.39	1 716.10	1 850.46	1 476.27	—
General revenue-----	1 824.00	2 777.86	—	1 591.27	1 766.40	1 476.96	1 442.79	1 332.24	—
Intergovernmental revenue ¹ -----	716.70	1 144.20	—	811.84	603.69	495.63	534.84	610.44	—
Federal Government-----	53.44	40.80	—	90.38	53.70	68.16	34.05	40.21	—
State government-----	661.38	1 100.67	—	721.46	549.38	427.47	496.01	570.22	—
From own sources-----	1 107.30	1 633.65	—	779.43	1 162.71	981.33	907.96	721.80	—
Taxes-----	781.96	1 116.80	—	558.67	771.98	677.45	718.74	599.52	—
Property-----	755.57	1 043.38	—	547.02	753.28	665.76	705.77	591.16	—
Other-----	26.39	73.41	—	11.66	18.71	11.69	12.97	8.36	—
Charges and miscellaneous-----	325.33	516.86	—	220.76	390.73	303.88	189.21	122.28	—
Utility and liquor store revenue-----	154.92	120.03	—	81.51	72.88	153.00	323.54	63.13	—
Employee retirement revenue-----	132.95	288.40	—	63.30	123.11	86.14	84.12	80.90	—
Expenditure-----	2 148.28	3 101.34	—	1 825.97	2 041.82	1 785.76	1 902.04	1 407.39	—
General expenditure-----	1 864.14	2 716.16	—	1 674.67	1 831.50	1 535.39	1 515.16	1 257.69	—
Current expenditure-----	1 726.06	2 445.12	—	1 508.20	1 745.32	1 456.34	1 415.89	1 210.04	—
Capital outlay-----	138.08	271.04	—	166.47	86.18	79.05	99.27	45.64	—
Education services:									
Education-----	740.76	833.78	—	762.91	743.14	652.22	700.44	621.95	—
Libraries-----	23.16	49.29	—	20.00	17.79	12.07	14.95	15.48	—
Social services and income maintenance:									
Public welfare-----	27.61	46.06	—	18.53	25.55	24.49	23.25	5.30	—
Hospitals-----	151.07	411.25	—	36.31	172.31	90.36	25.23	—	—
Health-----	8.70	1.75	—	13.23	13.97	4.95	8.23	7.89	—
Transportation:									
Highways-----	57.73	88.63	—	38.63	50.64	41.01	59.12	64.26	—
Capital outlay-----	10.46	27.62	—	7.18	3.57	3.07	9.52	3.57	—
Air transportation-----	3.56	—	—	14.79	1.02	1.21	3.44	1.50	—
Other transportation-----	37.07	88.96	—	12.01	35.55	21.43	21.30	4.30	—
Public safety:									
Police protection-----	133.99	238.95	—	111.37	118.25	97.73	98.98	78.65	—
Fire protection-----	111.47	150.26	—	99.53	107.75	102.40	97.05	83.25	—
Correction-----	15.11	73.51	—	—	—	—	—	—	—
Protective inspection and regulation-----	9.07	16.78	—	5.20	7.25	9.75	6.76	6.52	—
Environment and housing:									
Natural resources-----	.97	.02	—	.93	.85	2.48	1.18	.21	—
Parks and recreation-----	22.02	40.79	—	17.97	15.93	11.14	21.31	13.19	—
Housing and community development-----	38.12	78.20	—	26.04	26.46	31.62	28.07	29.32	—
Sewerage-----	71.05	144.36	—	83.69	43.44	56.62	38.98	50.11	—
Solid waste management-----	41.47	53.88	—	13.91	59.79	36.52	33.26	25.13	—
Governmental administration:									
Financial administration-----	26.37	43.33	—	18.59	20.59	26.09	23.00	27.76	—
Judicial and legal-----	8.97	21.03	—	6.47	7.36	4.82	4.64	3.21	—
General public buildings-----	15.06	12.22	—	13.26	28.34	11.88	7.22	5.47	—
Other governmental administration-----	16.66	14.06	—	27.85	15.73	13.11	14.73	14.39	—
Interest on general debt-----	49.23	92.14	—	47.59	30.04	49.86	35.65	24.29	—
Other and unallocable-----	255.15	218.07	—	285.84	289.75	233.64	248.35	175.53	—
Utility and liquor store expenditure-----	136.10	99.90	—	78.08	59.94	150.95	280.31	59.79	—
Employee retirement expenditure-----	148.04	285.28	—	73.22	150.38	99.42	106.57	89.92	—
Debt outstanding at end of fiscal year-----	884.99	1 864.31	—	799.32	527.41	605.65	652.26	564.15	—
Exhibit: Salaries and wages-----	1 053.73	1 405.01	—	908.86	1 064.12	920.18	935.86	680.03	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MICHIGAN									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	534	1	—	7	4	13	20	45	444
Population, 1990	5 453 808	1 027 974	—	930 324	330 015	834 666	678 916	703 738	948 175
Revenue	6 955 112	2 042 675	—	1 263 931	364 939	962 142	658 374	737 336	925 715
General revenue	5 304 830	1 566 596	—	891 179	283 466	763 923	493 943	558 182	747 541
Intergovernmental revenue ¹	1 663 106	705 504	—	241 019	56 671	187 335	126 192	143 919	202 466
Federal Government	259 813	129 605	—	34 863	7 860	23 091	15 100	13 035	36 259
State government	1 307 232	532 551	—	196 968	47 144	144 395	103 661	125 080	157 433
From own sources	3 641 724	861 092	—	650 160	226 795	576 588	367 751	414 263	545 075
Taxes	1 896 721	550 548	—	305 122	132 706	260 562	185 097	224 323	238 363
Property	1 388 515	215 382	—	226 360	128 362	218 399	168 453	200 034	231 525
Other	508 206	335 166	—	78 762	4 344	42 163	16 644	24 289	6 838
Charges and miscellaneous	1 745 003	310 544	—	345 038	94 089	316 026	182 654	189 940	306 712
Utility and liquor store revenue	930 732	169 039	—	233 304	34 613	65 444	123 966	139 078	165 288
Employee retirement revenue	719 550	307 040	—	139 448	46 860	132 775	40 465	40 076	12 886
Expenditure	6 824 165	2 131 026	—	1 281 625	334 028	788 878	656 178	708 478	923 952
General expenditure	5 218 794	1 576 539	—	911 639	273 722	698 958	458 110	548 638	751 188
Current expenditure	4 516 515	1 372 604	—	799 948	242 467	607 751	399 034	483 781	610 930
Capital outlay	702 279	203 935	—	111 691	31 255	91 207	59 076	64 857	140 258
Education services:									
Education	6 215	6 165	—	—	—	9	35	—	6
Libraries	86 405	22 374	—	11 163	5 928	13 225	8 198	12 679	12 838
Social services and income maintenance:									
Public welfare	6 061	—	—	2 036	1 333	579	1 011	1 083	19
Hospitals	331 448	—	—	176 616	—	87 097	—	26 248	41 487
Health	101 335	97 504	—	11	302	—	92	1 292	2 134
Transportation:									
Highways	535 913	100 167	—	65 548	30 463	81 376	66 411	77 400	114 548
Capital outlay	105 685	12 339	—	10 935	9 006	23 924	16 676	15 745	17 060
Air transportation	7 574	5 369	—	459	—	1 073	254	355	64
Other transportation	42 843	9 399	—	19 418	1 777	6 323	1 045	3 664	1 217
Public safety:									
Police protection	841 202	289 563	—	121 404	57 808	104 546	78 290	93 991	95 600
Fire protection	349 379	92 644	—	76 274	22 178	50 893	42 029	38 472	26 889
Correction	10 558	656	—	1 855	1 713	3 860	92	801	1 581
Protective inspection and regulation	53 294	18 364	—	8 296	4 483	7 521	5 876	5 809	2 945
Environment and housing:									
Natural resources	3 885	—	—	703	—	448	1 098	215	1 421
Parks and recreation	273 281	93 525	—	32 014	17 876	51 128	25 313	24 095	29 330
Housing and community development	114 735	51 402	—	23 572	7 148	12 434	11 434	7 422	1 323
Sewerage	582 403	208 005	—	76 730	26 751	59 179	46 061	53 801	111 876
Solid waste management	243 506	93 906	—	38 239	10 173	25 687	27 210	24 248	20 043
Governmental administration:									
Financial administration	153 532	48 088	—	23 717	9 450	21 259	14 549	18 397	18 072
Judicial and legal	113 755	37 708	—	24 141	8 522	15 737	10 060	12 142	5 445
General public buildings	84 119	16 711	—	10 966	4 166	9 510	4 142	11 002	27 622
Other governmental administration	140 252	29 823	—	19 265	5 802	18 560	13 733	18 803	34 266
Interest on general debt	210 534	81 185	—	29 047	20 269	24 032	17 082	19 909	19 010
Other and unallocable	926 565	273 981	—	150 165	37 580	104 482	84 095	96 810	179 452
Utility and liquor store expenditure	1 186 063	305 010	—	292 536	40 517	65 009	175 298	139 457	168 236
Employee retirement expenditure	419 308	249 477	—	77 450	19 789	24 911	22 770	20 383	4 528
Debt outstanding at end of fiscal year	4 609 630	1 685 475	—	762 839	309 458	441 103	457 174	485 097	468 484
Exhibit: Salaries and wages	2 097 153	611 942	—	489 423	117 991	267 137	169 100	216 600	224 960
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	1.3	.7	2.4	3.7	8.4	83.1
Population, 1990	100.0	18.8	—	17.1	6.1	15.3	12.4	12.9	17.4
Revenue, total	100.0	29.4	—	18.2	5.2	13.8	9.5	10.6	13.3
General revenue	100.0	29.5	—	16.8	5.3	14.4	9.3	10.5	14.1
Intergovernmental revenue ¹	100.0	42.4	—	14.5	3.4	11.3	7.6	8.7	12.2
Federal Government	100.0	49.9	—	13.4	3.0	8.9	5.8	5.0	14.0
State government	100.0	40.7	—	15.1	3.6	11.0	7.9	9.6	12.0
From own sources	100.0	23.6	—	17.9	6.2	15.8	10.1	11.4	15.0
Taxes	100.0	29.0	—	16.1	7.0	13.7	9.8	11.8	12.6
Property	100.0	15.5	—	16.3	9.2	15.7	12.1	14.4	16.7
Other	100.0	66.0	—	15.5	.9	8.3	3.3	4.8	1.3
Charges and miscellaneous	100.0	17.8	—	19.8	5.4	18.1	10.5	10.9	17.6
Utility and liquor store revenue	100.0	18.2	—	25.1	3.7	7.0	13.3	14.9	17.8
Employee retirement revenue	100.0	42.7	—	19.4	6.5	18.5	5.6	5.6	1.8
Expenditure	100.0	31.2	—	18.8	4.9	11.6	9.6	10.4	13.5
General expenditure	100.0	30.2	—	17.5	5.2	13.4	8.8	10.5	14.4
Current expenditure	100.0	30.4	—	17.7	5.4	13.5	8.8	10.7	13.5
Capital outlay	100.0	29.0	—	15.9	4.5	13.0	8.4	9.2	20.0
Education services:									
Education	100.0	99.2	—	—	—	.1	.6	—	.1
Libraries	100.0	25.9	—	12.9	6.9	15.3	9.5	14.7	14.9
Social services and income maintenance:									
Public welfare	100.0	—	—	33.6	22.0	9.6	16.7	17.9	.3
Hospitals	100.0	—	—	53.3	—	26.3	—	7.9	12.5

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MICHIGAN—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	96.2	—	—	.3	—	.1	1.3	2.1
Transportation:									
Highways	100.0	18.7	—	12.2	5.7	15.2	12.4	14.4	21.4
Capital outlay	100.0	11.7	—	10.3	8.5	22.6	15.8	14.9	16.1
Air transportation	100.0	70.9	—	6.1	—	14.2	3.4	4.7	.8
Other transportation	100.0	21.9	—	45.3	4.1	14.8	2.4	8.6	2.8
Public safety:									
Police protection	100.0	34.4	—	14.4	6.9	12.4	9.3	11.2	11.4
Fire protection	100.0	26.5	—	21.8	6.3	14.6	12.0	11.0	7.7
Correction	100.0	6.2	—	17.6	16.2	36.6	.9	7.6	15.0
Protective inspection and regulation	100.0	34.5	—	15.6	8.4	14.1	11.0	10.9	5.5
Environment and housing:									
Natural resources	100.0	—	—	18.1	—	11.5	28.3	5.5	36.6
Parks and recreation	100.0	34.2	—	11.7	6.5	18.7	9.3	8.8	10.7
Housing and community development	100.0	44.8	—	20.5	6.2	10.8	10.0	6.5	1.2
Sewerage	100.0	35.7	—	13.2	4.6	10.2	7.9	9.2	19.2
Solid waste management	100.0	38.6	—	15.7	4.2	10.5	11.2	10.0	9.9
Governmental administration:									
Financial administration	100.0	31.3	—	15.4	6.2	13.8	9.5	12.0	11.8
Judicial and legal	100.0	33.1	—	21.2	7.5	13.8	8.8	10.7	4.8
General public buildings	100.0	19.9	—	13.0	5.0	11.3	4.9	13.1	32.8
Other governmental administration	100.0	21.3	—	13.7	4.1	13.2	9.8	13.4	24.4
Interest on general debt	100.0	38.6	—	13.8	9.6	11.4	8.1	9.5	9.0
Other and unallocable	100.0	29.6	—	16.2	4.1	11.3	9.1	10.4	19.4
Utility and liquor store expenditure	100.0	25.7	—	24.7	3.4	5.5	14.8	11.8	14.2
Employee retirement expenditure	100.0	59.5	—	18.5	4.7	5.9	5.4	4.9	1.1
Debt outstanding at end of fiscal year	100.0	36.6	—	16.5	6.7	9.6	9.9	10.5	10.2
Exhibit: Salaries and wages	100.0	29.2	—	23.3	5.6	12.7	8.1	10.3	10.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 275.28	1 987.09	—	1 358.59	1 105.83	1 152.73	969.74	1 047.74	976.31
General revenue	972.68	1 523.96	—	957.92	858.95	915.24	727.55	793.17	788.40
Intergovernmental revenue ¹	304.94	686.31	—	259.07	171.72	224.44	185.87	204.51	213.53
Federal Government	47.64	126.08	—	37.47	23.82	27.66	22.24	18.52	38.24
State government	239.69	518.06	—	211.72	142.85	173.00	152.69	177.74	166.04
From own sources	667.74	837.66	—	698.85	687.23	690.80	541.67	588.66	574.87
Taxes	347.78	535.57	—	327.97	402.12	312.18	272.64	318.76	251.39
Property	254.60	209.52	—	243.31	388.96	261.66	248.12	284.24	244.18
Other	93.18	326.05	—	84.66	13.16	50.51	24.52	34.51	7.21
Charges and miscellaneous	319.96	302.09	—	370.88	285.11	378.63	269.04	269.90	323.48
Utility and liquor store revenue	170.66	164.44	—	250.78	104.88	78.41	182.59	197.63	174.32
Employee retirement revenue	131.94	298.68	—	149.89	141.99	159.08	59.60	56.95	13.59
Expenditure	1 251.27	2 073.03	—	1 377.61	1 012.16	945.14	966.51	1 006.74	974.45
General expenditure	956.91	1 533.64	—	979.92	829.42	837.41	674.77	779.61	792.25
Current expenditure	828.14	1 335.25	—	859.86	734.72	728.14	587.75	687.44	644.32
Capital outlay	128.77	198.39	—	120.06	94.71	109.27	87.02	92.16	147.92
Education services:									
Education	1.14	6.00	—	—	—	.01	.05	—	.01
Libraries	15.84	21.77	—	12.00	17.96	15.84	12.08	18.02	13.54
Social services and income maintenance:									
Public welfare	1.11	—	—	2.19	4.04	.69	1.49	1.54	.02
Hospitals	60.77	—	—	189.84	—	104.35	—	37.30	43.75
Health	18.58	94.85	—	.01	.92	—	.14	1.84	2.25
Transportation:									
Highways	98.26	97.44	—	70.46	92.31	97.50	97.82	109.98	120.81
Capital outlay	19.38	12.00	—	11.75	27.29	28.66	24.56	22.37	17.99
Air transportation	1.39	5.22	—	.49	—	1.29	.37	.50	.07
Other transportation	7.86	9.14	—	20.87	5.38	7.58	1.54	5.21	1.28
Public safety:									
Police protection	154.24	281.68	—	130.50	175.17	125.25	115.32	133.56	100.83
Fire protection	64.06	90.12	—	81.99	67.20	60.97	61.91	54.67	28.36
Correction	1.94	.64	—	1.99	5.19	4.62	.14	1.14	1.67
Protective inspection and regulation	9.77	17.86	—	8.92	13.58	9.01	8.65	8.25	3.11
Environment and housing:									
Natural resources .....	.71	—	—	.76	—	.54	1.62	.31	1.50
Parks and recreation	50.11	90.98	—	34.41	54.17	61.26	37.28	34.24	30.93
Housing and community development	21.04	50.00	—	25.34	21.66	14.90	16.84	10.55	1.40
Sewerage	106.79	202.34	—	82.48	81.06	70.90	67.84	76.45	117.99
Solid waste management	44.65	91.35	—	41.10	30.83	30.78	40.08	34.46	25.36
Governmental administration:									
Financial administration	28.15	46.78	—	25.49	28.64	25.47	21.43	26.14	19.06
Judicial and legal	20.86	36.68	—	25.95	25.82	18.85	14.82	17.25	5.74
General public buildings	15.42	16.26	—	11.79	12.62	11.39	6.10	15.63	29.13
Other governmental administration	25.72	29.01	—	20.71	17.58	22.24	20.23	26.72	36.14
Interest on general debt	38.60	78.98	—	31.22	61.42	28.79	25.16	28.29	20.05
Other and unallocable	170.08	266.64	—	161.41	113.89	125.37	123.93	137.69	189.88
Utility and liquor store expenditure	217.47	296.71	—	314.45	122.77	77.89	258.20	198.17	177.43
Employee retirement expenditure	76.88	242.69	—	83.25	59.96	29.85	33.54	28.96	4.78
Debt outstanding at end of fiscal year	845.21	1 639.61	—	819.97	937.71	528.48	673.39	689.31	494.09
Exhibit: Salaries and wages	384.53	595.29	—	526.08	357.53	320.05	249.07	307.78	237.26

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MINNESOTA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	854	1	1	—	2	5	17	47	781
Population, 1990	3 440 199	368 383	272 235	—	171 828	282 281	632 610	767 534	945 328
Revenue	4 364 675	750 435	361 142	—	241 340	349 639	601 588	914 953	1 145 578
General revenue	3 464 974	619 694	337 695	—	199 848	263 022	537 391	688 295	819 029
Intergovernmental revenue ¹	795 306	170 002	78 012	—	47 574	39 819	97 344	146 318	216 237
Federal Government	98 184	26 097	31 118	—	8 025	4 717	5 202	1 245	21 780
State government	644 549	128 988	38 141	—	38 576	32 757	86 471	137 245	182 371
From own sources	2 669 668	449 692	259 683	—	152 274	223 203	440 047	541 977	602 792
Taxes	892 364	192 192	92 300	—	57 164	77 949	164 710	162 122	145 927
Property	745 545	142 488	71 343	—	39 396	61 004	148 514	148 212	134 588
Other	146 819	49 704	20 957	—	17 768	16 945	16 196	13 910	11 339
Charges and miscellaneous	1 777 304	257 500	167 383	—	95 110	145 254	275 337	379 855	456 865
Utility and liquor store revenue	783 915	23 179	23 447	—	39 466	86 617	63 364	224 060	323 782
Employee retirement revenue	115 786	107 562	—	—	2 026	—	833	2 598	2 767
Expenditure	4 815 636	795 166	469 081	—	278 379	406 945	681 596	983 894	1 200 575
General expenditure	3 864 249	736 166	425 066	—	231 167	303 111	581 330	737 640	849 769
Current expenditure	3 011 445	515 020	380 447	—	177 968	219 460	480 204	570 352	667 994
Capital outlay	852 804	221 146	44 619	—	53 199	83 651	101 126	167 288	181 775
Education services:									
Education	240	—	—	—	—	—	193	30	17
Libraries	55 193	16 937	9 372	—	2 317	3 583	3 050	9 557	10 377
Social services and income maintenance:									
Public welfare	54 107	—	—	—	—	—	123	3 087	50 897
Hospitals	228 554	—	—	—	—	—	—	77 057	151 497
Health	41 366	9 948	9 159	—	3 740	798	2 711	3 045	11 965
Transportation:									
Highways	555 322	49 071	44 849	—	47 538	42 251	97 486	143 553	130 574
Capital outlay	315 327	24 737	23 423	—	34 779	23 855	53 377	91 636	63 520
Air transportation	23 688	—	—	—	3 492	2 770	1 729	3 696	12 001
Other transportation	76 977	66 168	1 788	—	1 234	4 377	2 293	809	308
Public safety:									
Police protection	365 855	55 944	38 193	—	20 266	32 380	72 397	77 799	68 876
Fire protection	187 533	29 419	28 682	—	12 164	18 357	30 706	32 257	35 948
Correction	2 697	2 291	—	—	285	—	78	—	43
Protective inspection and regulation	31 752	10 009	4 120	—	2 314	3 118	6 357	4 020	1 814
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	315 094	61 271	34 293	—	22 219	27 103	63 635	59 972	46 601
Housing and community development	285 008	130 628	63 825	—	8 446	16 195	26 987	22 655	16 272
Sewerage	299 236	36 081	29 636	—	16 026	27 986	54 458	65 477	69 572
Solid waste management	116 162	25 745	15 151	—	1 588	1 578	17 652	26 540	27 908
Governmental administration:									
Financial administration	94 216	6 825	7 729	—	6 747	6 412	15 985	20 034	30 484
Judicial and legal	23 220	5 455	2 700	—	1 636	2 144	7 466	2 394	1 425
General public buildings	29 587	9 321	798	—	3 098	1 969	7 073	4 194	3 134
Other governmental administration	83 080	8 550	9 597	—	7 088	8 702	19 250	16 125	13 768
Interest on general debt	648 027	163 903	87 544	—	39 531	64 011	113 657	103 393	75 988
Other and unallocable	347 335	48 600	37 630	—	31 438	39 377	38 044	61 946	90 300
Utility and liquor store expenditure	915 497	29 311	44 015	—	44 806	103 834	99 995	244 407	349 129
Employee retirement expenditure	35 890	29 689	—	—	2 406	—	271	1 847	1 677
Debt outstanding at end of fiscal year	8 747 300	2 289 852	935 997	—	496 320	893 925	1 573 901	1 406 417	1 150 888
Exhibit: Salaries and wages	941 754	193 776	130 095	—	70 863	62 732	130 111	173 761	180 416
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.1	.1	—	.2	.6	2.0	5.5	91.5
Population, 1990	100.0	10.7	7.9	—	5.0	8.2	18.4	22.3	27.5
Revenue, total	100.0	17.2	8.3	—	5.5	8.0	13.8	21.0	26.2
General revenue	100.0	17.9	9.7	—	5.8	7.6	15.5	19.9	23.6
Intergovernmental revenue ¹	100.0	21.4	9.8	—	6.0	5.0	12.2	18.4	27.2
Federal Government	100.0	26.6	31.7	—	8.2	4.8	5.3	1.3	22.2
State government	100.0	20.0	5.9	—	6.0	5.1	13.4	21.3	28.3
From own sources	100.0	16.8	9.7	—	5.7	8.4	16.5	20.3	22.6
Taxes	100.0	21.5	10.3	—	6.4	8.7	18.5	18.2	16.4
Property	100.0	19.1	9.6	—	5.3	8.2	19.9	19.9	18.1
Other	100.0	33.9	14.3	—	12.1	11.5	11.0	9.5	7.7
Charges and miscellaneous	100.0	14.5	9.4	—	5.4	8.2	15.5	21.4	25.7
Utility and liquor store revenue	100.0	3.0	3.0	—	5.0	11.0	8.1	28.6	41.3
Employee retirement revenue	100.0	92.9	—	—	1.7	—	.7	2.2	2.4
Expenditure	100.0	16.5	9.7	—	5.8	8.5	14.2	20.4	24.9
General expenditure	100.0	19.1	11.0	—	6.0	7.8	15.0	19.1	22.0
Current expenditure	100.0	17.1	12.6	—	5.9	7.3	15.9	18.9	22.2
Capital outlay	100.0	25.9	5.2	—	6.2	9.8	11.9	19.6	21.3
Education services:									
Education	100.0	—	—	—	—	—	80.4	12.5	7.1
Libraries	100.0	30.7	17.0	—	4.2	6.5	5.5	17.3	18.8
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	.2	5.7	94.1
Hospitals	100.0	—	—	—	—	—	—	33.7	66.3

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MINNESOTA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	24.0	22.1	—	9.0	1.9	6.6	7.4	28.9
Transportation:									
Highways-----	100.0	8.8	8.1	—	8.6	7.6	17.6	25.9	23.5
Capital outlay-----	100.0	7.8	7.4	—	11.0	7.6	16.9	29.1	20.1
Air transportation-----	100.0	—	—	—	14.7	11.7	7.3	15.6	50.7
Other transportation-----	100.0	86.0	2.3	—	1.6	5.7	3.0	1.1	.4
Public safety:									
Police protection-----	100.0	15.3	10.4	—	5.5	8.9	19.8	21.3	18.8
Fire protection-----	100.0	15.7	15.3	—	6.5	9.8	16.4	17.2	19.2
Correction-----	100.0	84.9	—	—	10.6	—	2.9	—	1.6
Protective inspection and regulation-----	100.0	31.5	13.0	—	7.3	9.8	20.0	12.7	5.7
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	100.0	19.4	10.9	—	7.1	8.6	20.2	19.0	14.8
Housing and community development-----	100.0	45.8	22.4	—	3.0	5.7	9.5	7.9	5.7
Sewerage-----	100.0	12.1	9.9	—	5.4	9.4	18.2	21.9	23.2
Solid waste management-----	100.0	22.2	13.0	—	1.4	1.4	15.2	22.8	24.0
Governmental administration:									
Financial administration-----	100.0	7.2	8.2	—	7.2	6.8	17.0	21.3	32.4
Judicial and legal-----	100.0	23.5	11.6	—	7.0	9.2	32.2	10.3	6.1
General public buildings-----	100.0	31.5	2.7	—	10.5	6.7	23.9	14.2	10.6
Other governmental administration-----	100.0	10.3	11.6	—	8.5	10.5	23.2	19.4	16.6
Interest on general debt-----	100.0	25.3	13.5	—	6.1	9.9	17.5	16.0	11.7
Other and unallocable-----	100.0	14.0	10.8	—	9.1	11.3	11.0	17.8	26.0
Utility and liquor store expenditure-----	100.0	3.2	4.8	—	4.9	11.3	10.9	26.7	38.1
Employee retirement expenditure-----	100.0	82.7	—	—	6.7	—	.8	5.1	4.7
Debt outstanding at end of fiscal year-----	100.0	26.2	10.7	—	5.7	10.2	18.0	16.1	13.2
Exhibit: Salaries and wages-----	100.0	20.6	13.8	—	7.5	6.7	13.8	18.5	19.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 268.73	2 037.11	1 326.58	—	1 404.54	1 238.62	950.96	1 192.07	1 211.83
General revenue-----	1 007.20	1 682.20	1 240.45	—	1 163.07	931.77	849.48	896.76	866.40
Intergovernmental revenue ¹ -----	231.18	461.48	286.56	—	276.87	141.06	153.88	190.63	228.74
Federal Government-----	28.54	70.84	114.31	—	46.70	16.71	8.22	1.62	23.04
State government-----	187.36	350.15	140.10	—	224.50	116.04	136.69	178.81	192.92
From own sources-----	776.02	1 220.72	953.89	—	886.20	790.71	695.61	706.13	637.65
Taxes-----	259.39	521.72	339.05	—	332.68	276.14	260.37	211.22	154.37
Property-----	216.72	386.79	262.06	—	229.28	216.11	234.76	193.10	142.37
Other-----	42.68	134.92	76.98	—	103.41	60.03	25.60	18.12	11.99
Charges and miscellaneous-----	516.63	699.00	614.85	—	553.52	514.57	435.24	494.90	483.29
Utility and liquor store revenue-----	227.87	62.92	86.13	—	229.68	306.85	100.16	291.92	342.51
Employee retirement revenue-----	33.66	291.98	—	—	11.79	—	1.32	3.38	2.93
Expenditure-----	1 399.81	2 158.53	1 723.07	—	1 620.10	1 441.63	1 077.43	1 281.89	1 270.01
General expenditure-----	1 123.26	1 998.37	1 561.39	—	1 345.34	1 073.79	918.94	961.05	898.91
Current expenditure-----	875.37	1 398.06	1 397.49	—	1 035.73	777.45	759.08	743.10	706.63
Capital outlay-----	247.89	600.32	163.90	—	309.61	296.34	159.86	217.96	192.29
Education services:									
Education-----	.07	—	—	—	—	—	.31	.04	.02
Libraries-----	16.04	45.98	34.43	—	13.48	12.69	4.82	12.45	10.98
Social services and income maintenance:									
Public welfare-----	15.73	—	—	—	—	—	.19	4.02	53.84
Hospitals-----	66.44	—	—	—	—	—	—	100.40	160.26
Health-----	12.02	27.00	33.64	—	21.77	2.83	4.29	3.97	12.66
Transportation:									
Highways-----	161.42	133.21	164.74	—	276.66	149.68	154.10	187.03	138.13
Capital outlay-----	91.66	67.15	86.04	—	202.41	84.51	84.38	119.39	67.19
Air transportation-----	6.89	—	—	—	20.32	9.81	2.73	4.82	12.70
Other transportation-----	22.38	179.62	6.57	—	7.18	15.51	3.62	1.05	.33
Public safety:									
Police protection-----	106.35	151.86	140.29	—	117.94	114.71	114.44	101.36	72.86
Fire protection-----	54.51	79.86	105.36	—	70.79	65.03	48.54	42.03	38.03
Correction-----	.78	6.22	—	—	1.66	—	.12	—	.05
Protective inspection and regulation-----	9.23	27.17	15.13	—	13.47	11.05	10.05	5.24	1.92
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	91.59	166.32	125.97	—	129.31	96.01	100.59	78.14	49.30
Housing and community development-----	82.85	354.60	234.45	—	49.15	57.37	42.66	29.52	17.21
Sewerage-----	86.98	97.94	108.86	—	93.27	99.14	86.08	85.31	73.60
Solid waste management-----	33.77	69.89	55.65	—	9.24	5.59	27.90	34.58	29.52
Governmental administration:									
Financial administration-----	27.39	18.53	28.39	—	39.27	22.71	25.27	26.10	32.25
Judicial and legal-----	6.75	14.81	9.92	—	9.52	7.60	11.80	3.12	1.51
General public buildings-----	8.60	25.30	2.93	—	18.03	6.98	11.18	5.46	3.32
Other governmental administration-----	24.15	23.21	35.25	—	41.25	30.83	30.43	21.01	14.56
Interest on general debt-----	188.37	444.93	321.58	—	230.06	226.76	179.66	134.71	80.38
Other and unallocable-----	100.96	131.93	138.23	—	182.96	139.50	60.14	80.71	95.52
Utility and liquor store expenditure-----	266.12	79.57	161.68	—	260.76	367.84	158.07	318.43	369.32
Employee retirement expenditure-----	10.43	80.59	—	—	14.00	—	.43	2.41	1.77
Debt outstanding at end of fiscal year-----	2 542.67	6 215.95	3 438.19	—	2 888.47	3 166.79	2 487.95	1 832.38	1 217.45
Exhibit: Salaries and wages-----	273.75	526.02	477.88	—	412.41	222.23	205.67	226.39	190.85

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MISSISSIPPI									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	294	-	-	1	-	-	7	25	261
Population, 1990	1 295 492	-	-	196 637	-	-	271 822	385 470	441 563
Revenue	1 342 316	-	-	154 406	-	-	332 596	463 905	391 409
General revenue	975 911	-	-	136 548	-	-	277 406	342 917	219 040
Intergovernmental revenue ¹	294 053	-	-	39 265	-	-	69 220	96 605	88 963
Federal Government	40 682	-	-	10 884	-	-	3 832	13 994	11 972
State government	240 973	-	-	27 598	-	-	61 762	78 751	72 862
From own sources	681 858	-	-	97 283	-	-	208 186	246 312	130 077
Taxes	212 516	-	-	49 756	-	-	54 275	61 491	46 994
Property	175 105	-	-	42 746	-	-	46 450	51 156	34 753
Other	37 411	-	-	7 010	-	-	7 825	10 335	12 241
Charges and miscellaneous	469 342	-	-	47 527	-	-	153 911	184 821	83 083
Utility and liquor store revenue	366 405	-	-	17 858	-	-	55 190	120 988	172 369
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	1 320 506	-	-	162 921	-	-	331 059	420 985	405 541
General expenditure	922 438	-	-	133 169	-	-	268 014	298 929	222 326
Current expenditure	802 032	-	-	98 291	-	-	242 807	264 425	196 509
Capital outlay	120 406	-	-	34 878	-	-	25 207	34 504	25 817
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	4 874	-	-	-	-	-	978	1 807	2 089
Social services and income maintenance:									
Public welfare	1 369	-	-	-	-	-	112	734	523
Hospitals	198 857	-	-	-	-	-	87 384	86 225	25 248
Health	3 261	-	-	-	-	-	551	1 749	961
Transportation:									
Highways	101 168	-	-	16 160	-	-	23 238	33 761	28 009
Capital outlay	31 950	-	-	8 748	-	-	4 931	14 524	3 747
Air transportation	16 292	-	-	10 745	-	-	3 204	1 932	411
Other transportation	3 684	-	-	2 235	-	-	972	31	446
Public safety:									
Police protection	118 917	-	-	17 464	-	-	25 624	36 840	38 989
Fire protection	80 319	-	-	13 954	-	-	19 829	29 465	17 071
Correction	2 268	-	-	1 749	-	-	209	145	165
Protective inspection and regulation	3 503	-	-	636	-	-	1 379	1 156	332
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	30 716	-	-	4 947	-	-	8 782	8 620	8 367
Housing and community development	10 069	-	-	2 531	-	-	921	5 889	728
Sewerage	89 732	-	-	25 834	-	-	18 341	24 058	21 499
Solid waste management	41 357	-	-	3 092	-	-	9 398	14 396	14 471
Governmental administration:									
Financial administration	37 443	-	-	1 676	-	-	6 264	6 534	22 969
Judicial and legal	6 508	-	-	1 505	-	-	1 843	2 030	1 130
General public buildings	7 841	-	-	780	-	-	1 249	4 079	1 733
Other governmental administration	23 425	-	-	1 544	-	-	6 492	9 897	5 492
Interest on general debt	52 230	-	-	11 225	-	-	15 836	13 640	11 529
Other and unallocable	88 605	-	-	17 092	-	-	35 408	15 941	20 164
Utility and liquor store expenditure	398 068	-	-	29 752	-	-	63 045	122 056	183 215
Employee retirement expenditure	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	1 096 166	-	-	326 600	-	-	284 020	219 508	266 038
Exhibit: Salaries and wages	370 447	-	-	46 814	-	-	97 558	120 515	105 560
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	.3	-	-	2.4	8.5	88.8
Population, 1990	100.0	-	-	15.2	-	-	21.0	29.8	34.1
Revenue, total	100.0	-	-	11.5	-	-	24.8	34.6	29.2
General revenue	100.0	-	-	14.0	-	-	28.4	35.1	22.4
Intergovernmental revenue ¹	100.0	-	-	13.4	-	-	23.5	32.9	30.3
Federal Government	100.0	-	-	26.8	-	-	9.4	34.4	29.4
State government	100.0	-	-	11.5	-	-	25.6	32.7	30.2
From own sources	100.0	-	-	14.3	-	-	30.5	36.1	19.1
Taxes	100.0	-	-	23.4	-	-	25.5	28.9	22.1
Property	100.0	-	-	24.4	-	-	26.5	29.2	19.8
Other	100.0	-	-	18.7	-	-	20.9	27.6	32.7
Charges and miscellaneous	100.0	-	-	10.1	-	-	32.8	39.4	17.7
Utility and liquor store revenue	100.0	-	-	4.9	-	-	15.1	33.0	47.0
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	100.0	-	-	12.3	-	-	25.1	31.9	30.7
General expenditure	100.0	-	-	14.4	-	-	29.1	32.4	24.1
Current expenditure	100.0	-	-	12.3	-	-	30.3	33.0	24.5
Capital outlay	100.0	-	-	29.0	-	-	20.9	28.7	21.4
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	-	-	-	-	-	20.1	37.1	42.9
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	-	8.2	53.6	38.2
Hospitals	100.0	-	-	-	-	-	43.9	43.4	12.7

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MISSISSIPPI—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	—	—	—	—	16.9	53.6	29.5
Transportation:									
Highways	100.0	—	—	16.0	—	—	23.0	33.4	27.7
Capital outlay	100.0	—	—	27.4	—	—	15.4	45.5	11.7
Air transportation	100.0	—	—	66.0	—	—	19.7	11.9	2.5
Other transportation	100.0	—	—	60.7	—	—	26.4	.8	12.1
Public safety:									
Police protection	100.0	—	—	14.7	—	—	21.5	31.0	32.8
Fire protection	100.0	—	—	17.4	—	—	24.7	36.7	21.3
Correction	100.0	—	—	77.1	—	—	9.2	6.4	7.3
Protective inspection and regulation	100.0	—	—	18.2	—	—	39.4	33.0	9.5
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	16.1	—	—	28.6	28.1	27.2
Housing and community development	100.0	—	—	25.1	—	—	9.1	58.5	7.2
Sewerage	100.0	—	—	28.8	—	—	20.4	26.8	24.0
Solid waste management	100.0	—	—	7.5	—	—	22.7	34.8	35.0
Governmental administration:									
Financial administration	100.0	—	—	4.5	—	—	16.7	17.5	61.3
Judicial and legal	100.0	—	—	23.1	—	—	28.3	31.2	17.4
General public buildings	100.0	—	—	9.9	—	—	15.9	52.0	22.1
Other governmental administration	100.0	—	—	6.6	—	—	27.7	42.2	23.4
Interest on general debt	100.0	—	—	21.5	—	—	30.3	26.1	22.1
Other and unallocable	100.0	—	—	19.3	—	—	40.0	18.0	22.8
Utility and liquor store expenditure	100.0	—	—	7.5	—	—	15.8	30.7	46.0
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	29.8	—	—	25.9	20.0	24.3
Exhibit: Salaries and wages	100.0	—	—	12.6	—	—	26.3	32.5	28.5
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 036.14	—	—	785.23	—	—	1 223.58	1 203.48	886.42
General revenue	753.31	—	—	694.42	—	—	1 020.54	889.61	496.06
Intergovernmental revenue ¹	226.98	—	—	199.68	—	—	254.65	250.62	201.47
Federal Government	31.40	—	—	55.35	—	—	14.10	36.30	27.11
State government	186.01	—	—	140.35	—	—	227.21	204.30	165.01
From own sources	526.33	—	—	494.73	—	—	765.89	638.99	294.58
Taxes	164.04	—	—	253.03	—	—	199.67	159.52	106.43
Property	135.16	—	—	217.39	—	—	170.88	132.71	78.70
Other	28.88	—	—	35.65	—	—	28.79	26.81	27.72
Charges and miscellaneous	362.29	—	—	241.70	—	—	566.22	479.47	188.16
Utility and liquor store revenue	282.83	—	—	90.82	—	—	203.04	313.87	390.36
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 019.31	—	—	828.54	—	—	1 217.93	1 092.13	918.42
General expenditure	712.04	—	—	677.23	—	—	985.99	775.49	503.50
Current expenditure	619.09	—	—	499.86	—	—	893.26	685.98	445.03
Capital outlay	92.94	—	—	177.37	—	—	92.73	89.51	58.47
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	3.76	—	—	—	—	—	3.60	4.69	4.73
Social services and income maintenance:									
Public welfare	1.06	—	—	—	—	—	.41	1.90	1.18
Hospitals	153.50	—	—	—	—	—	321.48	223.69	57.18
Health	2.52	—	—	—	—	—	2.03	4.54	2.18
Transportation:									
Highways	78.09	—	—	82.18	—	—	85.49	87.58	63.43
Capital outlay	24.66	—	—	44.49	—	—	18.14	37.68	8.49
Air transportation	12.58	—	—	54.64	—	—	11.79	5.01	.93
Other transportation	2.84	—	—	11.37	—	—	3.58	.08	1.01
Public safety:									
Police protection	91.79	—	—	88.81	—	—	94.27	95.57	88.30
Fire protection	62.00	—	—	70.96	—	—	72.95	76.44	38.66
Correction	1.75	—	—	8.89	—	—	.77	.38	.37
Protective inspection and regulation	2.70	—	—	3.23	—	—	5.07	3.00	.75
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	23.71	—	—	25.16	—	—	32.31	22.36	18.95
Housing and community development	7.77	—	—	12.87	—	—	3.39	15.28	1.65
Sewerage	69.26	—	—	131.38	—	—	67.47	62.41	48.69
Solid waste management	31.92	—	—	15.72	—	—	34.57	37.35	32.77
Governmental administration:									
Financial administration	28.90	—	—	8.52	—	—	23.04	16.95	52.02
Judicial and legal	5.02	—	—	7.65	—	—	6.78	5.27	2.56
General public buildings	6.05	—	—	3.97	—	—	4.59	10.58	3.92
Other governmental administration	18.08	—	—	7.85	—	—	23.88	25.68	12.44
Interest on general debt	40.32	—	—	57.08	—	—	58.26	35.39	26.11
Other and unallocable	68.39	—	—	86.92	—	—	130.26	41.35	45.67
Utility and liquor store expenditure	307.27	—	—	151.30	—	—	231.93	316.64	414.92
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	846.14	—	—	1 660.93	—	—	1 044.87	569.46	602.49
Exhibit: Salaries and wages	285.95	—	—	238.07	—	—	358.90	312.64	239.06

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MISSOURI									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	933	2	—	2	—	4	12	36	877
Population, 1990	3 353 664	831 831	—	252 795	—	246 714	430 850	551 714	1 039 760
Revenue	3 291 845	1 275 193	—	386 135	—	177 966	235 389	511 250	705 912
General revenue	2 383 819	1 035 849	—	156 079	—	121 207	202 593	358 834	509 257
Intergovernmental revenue ¹	365 696	130 462	—	26 961	—	26 838	37 017	62 517	81 901
Federal Government	100 994	60 140	—	6 445	—	9 084	6 229	4 311	14 785
State government	170 322	62 098	—	18 458	—	11 242	14 513	23 661	40 350
From own sources	2 018 123	905 387	—	129 118	—	94 369	165 576	296 317	427 356
Taxes	1 147 855	607 001	—	60 602	—	57 098	104 629	131 077	187 448
Property	225 942	99 127	—	9 775	—	15 012	24 061	31 560	46 407
Other	921 913	507 874	—	50 827	—	42 086	80 568	99 517	141 041
Charges and miscellaneous	870 268	298 386	—	68 516	—	37 271	60 947	165 240	239 908
Utility and liquor store revenue	737 520	77 146	—	230 056	—	54 416	30 156	149 091	196 655
Employee retirement revenue	170 506	162 198	—	—	—	2 343	2 640	3 325	—
Expenditure	3 259 556	1 265 580	—	355 539	—	187 479	245 853	513 218	691 887
General expenditure	2 444 191	1 086 964	—	165 255	—	135 367	200 334	368 343	487 928
Current expenditure	1 978 458	853 020	—	120 262	—	110 344	152 844	315 724	426 264
Capital outlay	465 733	233 944	—	44 993	—	25 023	47 490	52 619	61 664
Education services:									
Education	26 928	26 918	—	—	—	—	—	—	10
Libraries	8 628	—	—	—	—	1 719	2 270	2 254	2 385
Social services and income maintenance:									
Public welfare	21 325	3 909	—	4 470	—	1 312	373	8 848	2 413
Hospitals	203 638	44 575	—	—	—	—	—	66 017	93 046
Health	45 807	27 330	—	4 703	—	5 895	2 879	1 552	3 448
Transportation:									
Highways	285 184	71 562	—	23 170	—	24 188	36 396	58 283	71 585
Capital outlay	117 263	40 758	—	12 028	—	10 686	15 624	22 710	15 457
Air transportation	161 701	140 828	—	11 567	—	1 905	2 345	2 347	2 709
Other transportation	50 586	47 967	—	468	—	969	313	752	117
Public safety:									
Police protection	384 003	165 915	—	22 761	—	21 147	35 961	60 451	77 768
Fire protection	171 102	66 300	—	19 203	—	15 104	17 884	28 583	24 028
Correction	22 406	22 050	—	—	—	5	—	300	51
Protective inspection and regulation	20 948	11 425	—	1 588	—	1 088	2 365	3 732	750
Environment and housing:									
Natural resources	8 285	8 285	—	—	—	—	—	—	—
Parks and recreation	164 403	87 339	—	8 569	—	11 901	16 399	25 436	14 759
Housing and community development	48 730	35 333	—	2 588	—	3 718	2 112	4 091	888
Sewerage	183 190	36 740	—	36 163	—	18 164	14 488	26 194	51 441
Solid waste management	65 164	21 342	—	4 165	—	5 770	6 022	9 716	18 149
Governmental administration:									
Financial administration	83 291	37 061	—	3 851	—	3 495	13 394	8 834	16 656
Judicial and legal	35 719	23 747	—	1 898	—	1 744	2 546	3 676	2 108
General public buildings	26 815	11 282	—	2 448	—	1 279	3 312	5 913	2 581
Other governmental administration	92 070	12 581	—	3 785	—	3 704	11 925	13 664	46 411
Interest on general debt	165 406	111 976	—	9 119	—	7 709	10 633	16 048	9 921
Other and unallocable	168 862	72 499	—	4 739	—	4 551	18 717	21 652	46 704
Utility and liquor store expenditure	722 733	90 253	—	190 284	—	50 929	43 933	143 375	203 959
Employee retirement expenditure	92 632	88 363	—	—	—	1 183	1 586	1 500	—
Debt outstanding at end of fiscal year	3 220 365	1 672 231	—	400 581	—	142 567	243 329	433 839	327 821
Exhibit: Salaries and wages	1 048 559	427 238	—	122 220	—	55 419	83 986	160 870	198 826
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.2	—	.4	1.3	3.9	94.0
Population, 1990	100.0	24.8	—	7.5	—	7.4	12.8	16.5	31.0
Revenue, total	100.0	38.7	—	11.7	—	5.4	7.2	15.5	21.4
General revenue	100.0	43.5	—	6.5	—	5.1	8.5	15.1	21.4
Intergovernmental revenue ¹	100.0	35.7	—	7.4	—	7.3	10.1	17.1	22.4
Federal Government	100.0	59.5	—	6.4	—	9.0	6.2	4.3	14.6
State government	100.0	36.5	—	10.8	—	6.6	8.5	13.9	23.7
From own sources	100.0	44.9	—	6.4	—	4.7	8.2	14.7	21.2
Taxes	100.0	52.9	—	5.3	—	5.0	9.1	11.4	16.3
Property	100.0	43.9	—	4.3	—	6.6	10.6	14.0	20.5
Other	100.0	55.1	—	5.5	—	4.6	8.7	10.8	15.3
Charges and miscellaneous	100.0	34.3	—	7.9	—	4.3	7.0	19.0	27.6
Utility and liquor store revenue	100.0	10.5	—	31.2	—	7.4	4.1	20.2	26.7
Employee retirement revenue	100.0	95.1	—	—	—	1.4	1.5	2.0	—
Expenditure	100.0	38.8	—	10.9	—	5.8	7.5	15.7	21.2
General expenditure	100.0	44.5	—	6.8	—	5.5	8.2	15.1	20.0
Current expenditure	100.0	43.1	—	6.1	—	5.6	7.7	16.0	21.5
Capital outlay	100.0	50.2	—	9.7	—	5.4	10.2	11.3	13.2
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	19.9	26.3	26.1	27.6
Social services and income maintenance:									
Public welfare	100.0	18.3	—	21.0	—	6.2	1.7	41.5	11.3
Hospitals	100.0	21.9	—	—	—	—	—	32.4	45.7

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MISSOURI—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	59.7	—	10.3	—	12.9	6.3	3.4	7.5
Transportation:									
Highways	100.0	25.1	—	8.1	—	8.5	12.8	20.4	25.1
Capital outlay	100.0	34.8	—	10.3	—	9.1	13.3	19.4	13.2
Air transportation	100.0	87.1	—	7.2	—	1.2	1.5	1.5	1.7
Other transportation	100.0	94.8	—	.9	—	1.9	.6	1.5	.2
Public safety:									
Police protection	100.0	43.2	—	5.9	—	5.5	9.4	15.7	20.3
Fire protection	100.0	38.7	—	11.2	—	8.8	10.5	16.7	14.0
Correction	100.0	98.4	—	—	—	—	—	1.3	.2
Protective inspection and regulation	100.0	54.5	—	7.6	—	5.2	11.3	17.8	3.6
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	53.1	—	5.2	—	7.2	10.0	15.5	9.0
Housing and community development	100.0	72.5	—	5.3	—	7.6	4.3	8.4	1.8
Sewerage	100.0	20.1	—	19.7	—	9.9	7.9	14.3	28.1
Solid waste management	100.0	32.8	—	6.4	—	8.9	9.2	14.9	27.9
Governmental administration:									
Financial administration	100.0	44.5	—	4.6	—	4.2	16.1	10.6	20.0
Judicial and legal	100.0	66.5	—	5.3	—	4.9	7.1	10.3	5.9
General public buildings	100.0	42.1	—	9.1	—	4.8	12.4	22.1	9.6
Other governmental administration	100.0	13.7	—	4.1	—	4.0	13.0	14.8	50.4
Interest on general debt	100.0	67.7	—	5.5	—	4.7	6.4	9.7	6.0
Other and unallocable	100.0	42.9	—	2.8	—	2.7	11.1	12.8	27.7
Utility and liquor store expenditure	100.0	12.5	—	26.3	—	7.0	6.1	19.8	28.2
Employee retirement expenditure	100.0	95.4	—	—	—	1.3	1.7	1.6	—
Debt outstanding at end of fiscal year	100.0	51.9	—	12.4	—	4.4	7.6	13.5	10.2
Exhibit: Salaries and wages	100.0	40.7	—	11.7	—	5.3	8.0	15.3	19.0
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	981.57	1 533.00	—	1 527.46	—	721.35	546.34	926.66	678.92
General revenue	710.81	1 245.26	—	617.41	—	491.29	470.22	650.40	489.78
Intergovernmental revenue ¹	109.04	156.84	—	106.65	—	108.78	85.92	113.31	78.77
Federal Government	30.11	72.30	—	25.49	—	36.82	14.46	7.81	14.22
State government	50.79	74.65	—	73.02	—	45.57	33.68	42.89	38.81
From own sources	601.77	1 088.43	—	510.76	—	382.50	384.30	537.08	411.01
Taxes	342.27	729.72	—	239.73	—	231.43	242.84	237.58	180.28
Property	67.37	119.17	—	38.67	—	60.85	55.85	57.20	44.63
Other	274.90	610.55	—	201.06	—	170.59	187.00	180.38	135.65
Charges and miscellaneous	259.50	358.71	—	271.03	—	151.07	141.46	299.50	230.73
Utility and liquor store revenue	219.91	92.74	—	910.05	—	220.56	69.99	270.23	189.13
Employee retirement revenue	50.84	194.99	—	—	—	9.50	6.13	6.03	—
Expenditure	971.94	1 521.44	—	1 406.43	—	759.90	570.62	930.22	665.43
General expenditure	728.81	1 306.71	—	653.71	—	548.68	464.97	667.63	469.27
Current expenditure	589.94	1 025.47	—	475.73	—	447.25	354.75	572.26	409.96
Capital outlay	138.87	281.24	—	177.98	—	101.43	110.22	95.37	59.31
Education services:									
Education	8.03	32.36	—	—	—	—	—	—	.01
Libraries	2.57	—	—	—	—	6.97	5.27	4.09	2.29
Social services and income maintenance:									
Public welfare	6.36	4.70	—	17.68	—	5.32	.87	16.04	2.32
Hospitals	60.72	53.59	—	—	—	—	—	119.66	89.49
Health	13.66	32.86	—	18.60	—	23.89	6.68	2.81	3.32
Transportation:									
Highways	85.04	86.03	—	91.66	—	98.04	84.47	105.64	68.85
Capital outlay	34.97	49.00	—	47.58	—	43.31	36.26	41.16	14.87
Air transportation	48.22	169.30	—	45.76	—	7.72	5.44	4.25	2.61
Other transportation	15.08	57.66	—	1.85	—	3.93	.73	1.36	.11
Public safety:									
Police protection	114.50	199.46	—	90.04	—	85.71	83.47	109.57	74.79
Fire protection	51.02	79.70	—	75.96	—	61.22	41.51	51.81	23.11
Correction	6.68	26.51	—	—	—	.02	—	.54	.05
Protective inspection and regulation	6.25	13.73	—	6.28	—	4.41	5.49	6.76	.72
Environment and housing:									
Natural resources	2.47	9.96	—	—	—	—	—	—	—
Parks and recreation	49.02	105.00	—	33.90	—	48.24	38.06	46.10	14.19
Housing and community development	14.53	42.48	—	10.24	—	15.07	4.90	7.42	.85
Sewerage	54.62	44.17	—	143.05	—	73.62	33.63	47.48	49.47
Solid waste management	19.43	25.66	—	16.48	—	23.39	13.98	17.61	17.45
Governmental administration:									
Financial administration	24.84	44.55	—	15.23	—	14.17	31.09	16.01	16.02
Judicial and legal	10.65	28.55	—	7.51	—	7.07	5.91	6.66	2.03
General public buildings	8.00	13.56	—	9.68	—	5.18	7.69	10.72	2.48
Other governmental administration	27.45	15.12	—	14.97	—	15.01	27.68	24.77	44.64
Interest on general debt	49.32	134.61	—	36.07	—	31.25	24.68	29.09	9.54
Other and unallocable	50.76	88.78	—	18.75	—	18.45	43.44	39.24	44.92
Utility and liquor store expenditure	215.51	108.50	—	752.72	—	206.43	101.97	259.87	196.16
Employee retirement expenditure	27.62	106.23	—	—	—	4.80	3.68	2.72	—
Debt outstanding at end of fiscal year	960.25	2 010.30	—	1 584.61	—	577.86	564.76	786.35	315.29
Exhibit: Salaries and wages	312.66	513.61	—	483.47	—	224.63	194.93	291.58	191.22

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MONTANA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	128	-	-	-	1	1	2	5	119
Population, 1990	443 674	-	-	-	81 151	55 097	76 254	79 625	151 547
Revenue	423 062	-	-	-	67 348	35 964	58 855	60 012	200 883
General revenue	388 602	-	-	-	59 316	31 678	58 855	55 272	183 481
Intergovernmental revenue ¹	63 317	-	-	-	12 992	5 050	11 501	19 413	14 361
Federal Government	25 065	-	-	-	6 888	1 574	2 892	12 419	1 292
State government	37 093	-	-	-	5 899	3 476	8 502	6 484	12 732
From own sources	325 285	-	-	-	46 324	26 628	47 354	35 859	169 120
Taxes	91 466	-	-	-	14 550	9 907	26 917	18 180	21 912
Property	81 565	-	-	-	12 587	8 965	23 861	16 715	19 437
Other	9 901	-	-	-	1 963	942	3 056	1 465	2 475
Charges and miscellaneous	233 819	-	-	-	31 774	16 721	20 437	17 679	147 208
Utility and liquor store revenue	34 460	-	-	-	8 032	4 286	-	4 740	17 402
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	430 983	-	-	-	70 768	38 050	60 488	62 744	198 933
General expenditure	397 596	-	-	-	58 551	34 142	60 488	59 711	184 704
Current expenditure	328 702	-	-	-	36 154	26 377	51 050	40 179	174 942
Capital outlay	68 894	-	-	-	22 397	7 765	9 438	19 532	9 762
Education services:									
Education	6 492	-	-	-	-	-	6 395	31	66
Libraries	4 877	-	-	-	1 090	842	753	830	1 362
Social services and income maintenance:									
Public welfare	1 586	-	-	-	-	-	931	454	201
Hospitals	-	-	-	-	-	-	-	-	-
Health	5 878	-	-	-	27	-	2 783	1 700	1 368
Transportation:									
Highways	34 284	-	-	-	7 004	2 481	6 208	5 856	12 735
Capital outlay	8 919	-	-	-	3 457	-	2 350	606	2 506
Air transportation	19 062	-	-	-	13 374	2 205	17	3 263	203
Other transportation	1 289	-	-	-	304	392	593	-	-
Public safety:									
Police protection	31 859	-	-	-	5 275	3 544	5 774	6 185	11 081
Fire protection	21 820	-	-	-	6 013	3 111	6 016	3 175	3 505
Correction	736	-	-	-	-	-	-	552	184
Protective inspection and regulation	1 001	-	-	-	-	-	414	243	344
Environment and housing:									
Natural resources	530	-	-	-	-	-	-	258	272
Parks and recreation	15 545	-	-	-	1 491	2 487	2 671	2 657	6 239
Housing and community development	7 078	-	-	-	848	1 862	1 992	1 422	954
Sewerage	44 917	-	-	-	8 619	4 803	7 852	16 462	7 181
Solid waste management	12 491	-	-	-	2 861	1 676	1 176	1 936	4 842
Governmental administration:									
Financial administration	8 393	-	-	-	1 870	632	1 832	1 235	2 824
Judicial and legal	6 847	-	-	-	511	115	2 780	1 661	1 780
General public buildings	2 479	-	-	-	339	-	467	495	1 178
Other governmental administration	5 320	-	-	-	683	355	1 128	1 768	1 386
Interest on general debt	135 870	-	-	-	5 087	1 512	5 155	4 756	119 360
Other and unallocable	29 242	-	-	-	3 155	8 125	5 551	4 772	7 639
Utility and liquor store expenditure	33 387	-	-	-	12 217	3 908	-	3 033	14 229
Employee retirement expenditure	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	1 451 590	-	-	-	91 763	29 380	62 041	79 521	1 188 885
Exhibit: Salaries and wages	92 297	-	-	-	16 428	11 974	16 418	20 395	27 082
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	.8	.8	1.6	3.9	93.0
Population, 1990	100.0	-	-	-	18.3	12.4	17.2	17.9	34.2
Revenue, total	100.0	-	-	-	15.9	8.5	13.9	14.2	47.5
General revenue	100.0	-	-	-	15.3	8.2	15.1	14.2	47.2
Intergovernmental revenue ¹	100.0	-	-	-	20.5	8.0	18.2	30.7	22.7
Federal Government	100.0	-	-	-	27.5	6.3	11.5	49.5	5.2
State government	100.0	-	-	-	15.9	9.4	22.9	17.5	34.3
From own sources	100.0	-	-	-	14.2	8.2	14.6	11.0	52.0
Taxes	100.0	-	-	-	15.9	10.8	29.4	19.9	24.0
Property	100.0	-	-	-	15.4	11.0	29.3	20.5	23.8
Other	100.0	-	-	-	19.8	9.5	30.9	14.8	25.0
Charges and miscellaneous	100.0	-	-	-	13.6	7.2	8.7	7.6	63.0
Utility and liquor store revenue	100.0	-	-	-	23.3	12.4	-	13.8	50.5
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	100.0	-	-	-	16.4	8.8	14.0	14.6	46.2
General expenditure	100.0	-	-	-	14.7	8.6	15.2	15.0	46.5
Current expenditure	100.0	-	-	-	11.0	8.0	15.5	12.2	53.2
Capital outlay	100.0	-	-	-	32.5	11.3	13.7	28.4	14.2
Education services:									
Education	100.0	-	-	-	-	-	98.5	.5	1.0
Libraries	100.0	-	-	-	22.3	17.3	15.4	17.0	27.9
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	-	58.7	28.6	12.7
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
MONTANA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	-	.5	-	47.3	28.9	23.3
Transportation:									
Highways-----	100.0	-	-	-	20.4	7.2	18.1	17.1	37.1
Capital outlay-----	100.0	-	-	-	38.8	-	26.3	6.8	28.1
Air transportation-----	100.0	-	-	-	70.2	11.6	.1	17.1	1.1
Other transportation-----	100.0	-	-	-	23.6	30.4	46.0	-	-
Public safety:									
Police protection-----	100.0	-	-	-	16.6	11.1	18.1	19.4	34.8
Fire protection-----	100.0	-	-	-	27.6	14.3	27.6	14.6	16.1
Correction-----	100.0	-	-	-	-	-	-	75.0	25.0
Protective inspection and regulation-----	100.0	-	-	-	-	-	41.4	24.3	34.4
Environment and housing:									
Natural resources-----	100.0	-	-	-	-	-	-	48.7	51.3
Parks and recreation-----	100.0	-	-	-	9.6	16.0	17.2	17.1	40.1
Housing and community development-----	100.0	-	-	-	12.0	26.3	28.1	20.1	13.5
Sewerage-----	100.0	-	-	-	19.2	10.7	17.5	36.6	16.0
Solid waste management-----	100.0	-	-	-	22.9	13.4	9.4	15.5	38.8
Governmental administration:									
Financial administration-----	100.0	-	-	-	22.3	7.5	21.8	14.7	33.6
Judicial and legal-----	100.0	-	-	-	7.5	1.7	40.6	24.3	26.0
General public buildings-----	100.0	-	-	-	13.7	-	18.8	20.0	47.5
Other governmental administration-----	100.0	-	-	-	12.8	6.7	21.2	33.2	26.1
Interest on general debt-----	100.0	-	-	-	3.7	1.1	3.8	3.5	87.8
Other and unallocable-----	100.0	-	-	-	10.8	27.8	19.0	16.3	26.1
Utility and liquor store expenditure-----	100.0	-	-	-	36.6	11.7	-	9.1	42.6
Employee retirement expenditure-----	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	-	6.3	2.0	4.3	5.5	81.9
Exhibit: Salaries and wages-----	100.0	-	-	-	17.8	13.0	17.8	22.1	29.3
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	953.54	-	-	-	829.91	652.74	771.83	753.68	1 325.55
General revenue-----	875.87	-	-	-	730.93	574.95	771.83	694.15	1 210.72
Intergovernmental revenue ¹ -----	142.71	-	-	-	160.10	91.66	150.82	243.81	94.76
Federal Government-----	56.49	-	-	-	84.88	28.57	37.93	155.97	8.53
State government-----	83.60	-	-	-	72.69	63.09	111.50	81.43	84.01
From own sources-----	733.16	-	-	-	570.84	483.29	621.00	450.35	1 115.96
Taxes-----	206.16	-	-	-	179.30	179.81	352.99	228.32	144.59
Property-----	183.84	-	-	-	155.11	162.71	312.91	209.92	128.26
Other-----	22.32	-	-	-	24.19	17.10	40.08	18.40	16.33
Charges and miscellaneous-----	527.01	-	-	-	391.54	303.48	268.01	222.03	971.37
Utility and liquor store revenue-----	77.67	-	-	-	98.98	77.79	-	59.53	114.83
Employee retirement revenue-----	-	-	-	-	-	-	-	-	-
Expenditure-----	971.40	-	-	-	872.05	690.60	793.24	787.99	1 312.68
General expenditure-----	896.14	-	-	-	721.51	619.67	793.24	749.90	1 218.79
Current expenditure-----	740.86	-	-	-	445.52	478.74	669.47	504.60	1 154.37
Capital outlay-----	155.28	-	-	-	275.99	140.93	123.77	245.30	64.42
Education services:									
Education-----	14.63	-	-	-	-	-	83.86	.39	.44
Libraries-----	10.99	-	-	-	13.43	15.28	9.87	10.42	8.99
Social services and income maintenance:									
Public welfare-----	3.57	-	-	-	-	-	12.21	5.70	1.33
Hospitals-----	-	-	-	-	-	-	-	-	-
Health-----	13.25	-	-	-	.33	-	36.50	21.35	9.03
Transportation:									
Highways-----	77.27	-	-	-	86.31	45.03	81.41	73.54	84.03
Capital outlay-----	20.10	-	-	-	42.60	-	30.82	7.61	16.54
Air transportation-----	42.96	-	-	-	164.80	40.02	.22	40.98	1.34
Other transportation-----	2.91	-	-	-	3.75	7.11	7.78	-	-
Public safety:									
Police protection-----	71.81	-	-	-	65.00	64.32	75.72	77.68	73.12
Fire protection-----	49.18	-	-	-	74.10	56.46	78.89	39.87	23.13
Correction-----	1.66	-	-	-	-	-	-	6.93	1.21
Protective inspection and regulation-----	2.26	-	-	-	-	-	5.43	3.05	2.27
Environment and housing:									
Natural resources-----	1.19	-	-	-	-	-	-	3.24	1.79
Parks and recreation-----	35.04	-	-	-	18.37	45.14	35.03	33.37	41.17
Housing and community development-----	15.95	-	-	-	10.45	33.79	26.12	17.86	6.30
Sewerage-----	101.24	-	-	-	106.21	87.17	102.97	206.74	47.38
Solid waste management-----	28.15	-	-	-	35.26	30.42	15.42	24.31	31.95
Governmental administration:									
Financial administration-----	18.92	-	-	-	23.04	11.47	24.02	15.51	18.63
Judicial and legal-----	15.43	-	-	-	6.30	2.09	36.46	20.86	11.75
General public buildings-----	5.59	-	-	-	4.18	-	6.12	6.22	7.77
Other governmental administration-----	11.99	-	-	-	8.42	6.44	14.79	22.20	9.15
Interest on general debt-----	306.24	-	-	-	62.69	27.44	67.60	59.73	787.61
Other and unallocable-----	65.91	-	-	-	38.88	147.47	72.80	59.93	50.41
Utility and liquor store expenditure-----	75.25	-	-	-	150.55	70.93	-	38.09	93.89
Employee retirement expenditure-----	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year-----	3 271.75	-	-	-	1 130.77	533.24	813.61	998.69	7 844.99
Exhibit: Salaries and wages-----	208.03	-	-	-	202.44	217.33	215.31	256.14	178.70

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEBRASKA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	534	1	—	1	—	—	2	9	521
Population, 1990	1 179 163	335 795	—	191 972	—	—	70 368	170 911	410 117
Revenue	1 159 540	259 373	—	311 198	—	—	59 724	156 711	372 534
General revenue	747 755	227 702	—	179 391	—	—	34 093	85 580	220 989
Intergovernmental revenue ¹	152 027	35 951	—	22 702	—	—	6 065	23 151	64 158
Federal Government	16 434	4 075	—	5 122	—	—	552	1 010	5 675
State government	111 286	27 666	—	16 337	—	—	4 594	15 208	47 481
From own sources	595 728	191 751	—	156 689	—	—	28 028	62 429	156 831
Taxes	310 822	144 214	—	57 105	—	—	15 950	33 265	60 288
Property	161 191	66 047	—	24 901	—	—	7 064	18 348	44 831
Other	149 631	78 167	—	32 204	—	—	8 886	14 917	15 457
Charges and miscellaneous	284 906	47 537	—	99 584	—	—	12 078	29 164	96 543
Utility and liquor store revenue	372 969	—	—	125 559	—	—	25 631	70 335	151 444
Employee retirement revenue	38 816	31 671	—	6 248	—	—	—	796	101
Expenditure	1 082 975	222 291	—	307 448	—	—	51 256	141 132	360 848
General expenditure	687 712	208 534	—	169 595	—	—	28 360	71 282	209 941
Current expenditure	561 403	176 970	—	129 685	—	—	25 768	58 993	169 987
Capital outlay	126 309	31 564	—	39 910	—	—	2 592	12 289	39 954
Education services:									
Education	294	294	—	—	—	—	—	—	—
Libraries	19 896	5 576	—	3 196	—	—	865	5 066	5 193
Social services and income maintenance:									
Public welfare	16 035	—	—	—	—	—	—	96	15 939
Hospitals	63 678	—	—	50 223	—	—	—	—	13 455
Health	8 274	909	—	4 429	—	—	765	603	1 568
Transportation:									
Highways	105 845	29 968	—	16 524	—	—	3 998	12 082	43 273
Capital outlay	44 827	12 498	—	12 157	—	—	712	4 539	14 921
Air transportation	1 400	—	—	—	—	—	—	—	430
Other transportation	1 936	848	—	864	—	—	62	162	—
Public safety:									
Police protection	82 186	32 667	—	12 024	—	—	4 722	11 461	21 312
Fire protection	49 700	25 201	—	9 485	—	—	2 295	6 089	6 630
Correction	2 063	2 063	—	—	—	—	—	—	—
Protective inspection and regulation	4 490	1 847	—	1 725	—	—	280	536	102
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	53 359	16 585	—	10 223	—	—	2 394	7 839	16 318
Housing and community development	19 205	10 335	—	4 752	—	—	80	1 119	2 919
Sewerage	68 401	23 518	—	17 619	—	—	3 388	7 255	16 621
Solid waste management	23 180	9 158	—	2 477	—	—	1 506	2 967	7 072
Governmental administration:									
Financial administration	39 671	4 667	—	1 285	—	—	1 760	1 606	30 353
Judicial and legal	3 371	1 793	—	950	—	—	248	249	131
General public buildings	4 830	2 302	—	1 020	—	—	303	835	370
Other governmental administration	9 897	2 780	—	2 379	—	—	868	3 263	607
Interest on general debt	33 799	14 472	—	6 776	—	—	1 689	4 012	6 850
Other and unallocable	76 202	23 551	—	23 644	—	—	3 137	5 612	20 258
Utility and liquor store expenditure	376 739	—	—	133 695	—	—	22 896	69 351	150 797
Employee retirement expenditure	18 524	13 757	—	4 158	—	—	—	499	110
Debt outstanding at end of fiscal year	1 040 447	194 849	—	436 000	—	—	101 374	156 826	151 398
Exhibit: Salaries and wages	320 121	92 107	—	76 762	—	—	15 453	47 058	88 741
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.2	—	—	.4	1.7	97.6
Population, 1990	100.0	28.5	—	16.3	—	—	6.0	14.5	34.8
Revenue, total	100.0	22.4	—	26.8	—	—	5.2	13.5	32.1
General revenue	100.0	30.5	—	24.0	—	—	4.6	11.4	29.6
Intergovernmental revenue ¹	100.0	23.6	—	14.9	—	—	4.0	15.2	42.2
Federal Government	100.0	24.8	—	31.2	—	—	3.4	6.1	34.5
State government	100.0	24.9	—	14.7	—	—	4.1	13.7	42.7
From own sources	100.0	32.2	—	26.3	—	—	4.7	10.5	26.3
Taxes	100.0	46.4	—	18.4	—	—	5.1	10.7	19.4
Property	100.0	41.0	—	15.4	—	—	4.4	11.4	27.8
Other	100.0	52.2	—	21.5	—	—	5.9	10.0	10.3
Charges and miscellaneous	100.0	16.7	—	35.0	—	—	4.2	10.2	33.9
Utility and liquor store revenue	100.0	—	—	33.7	—	—	6.9	18.9	40.6
Employee retirement revenue	100.0	81.6	—	16.1	—	—	—	2.1	.3
Expenditure	100.0	20.5	—	28.4	—	—	4.7	13.0	33.3
General expenditure	100.0	30.3	—	24.7	—	—	4.1	10.4	30.5
Current expenditure	100.0	31.5	—	23.1	—	—	4.6	10.5	30.3
Capital outlay	100.0	25.0	—	31.6	—	—	2.1	9.7	31.6
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	28.0	—	16.1	—	—	4.3	25.5	26.1
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	—	.6	99.4
Hospitals	100.0	—	—	78.9	—	—	—	—	21.1

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEBRASKA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	11.0	—	53.5	—	—	9.2	7.3	19.0
Transportation:									
Highways	100.0	28.3	—	15.6	—	—	3.8	11.4	40.9
Capital outlay	100.0	27.9	—	27.1	—	—	1.6	10.1	33.3
Air transportation	100.0	—	—	—	—	—	—	30.7	69.3
Other transportation	100.0	43.8	—	44.6	—	—	3.2	8.4	—
Public safety:									
Police protection	100.0	39.7	—	14.6	—	—	5.7	13.9	25.9
Fire protection	100.0	50.7	—	19.1	—	—	4.6	12.3	13.3
Correction	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	41.1	—	38.4	—	—	6.2	11.9	2.3
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	31.1	—	19.2	—	—	4.5	14.7	30.6
Housing and community development	100.0	53.8	—	24.7	—	—	.4	5.8	15.2
Sewerage	100.0	34.4	—	25.8	—	—	5.0	10.6	24.3
Solid waste management	100.0	39.5	—	10.7	—	—	6.5	12.8	30.5
Governmental administration:									
Financial administration	100.0	11.8	—	3.2	—	—	4.4	4.0	76.5
Judicial and legal	100.0	53.2	—	28.2	—	—	7.4	7.4	3.9
General public buildings	100.0	47.7	—	21.1	—	—	6.3	17.3	7.7
Other governmental administration	100.0	28.1	—	24.0	—	—	8.8	33.0	6.1
Interest on general debt	100.0	42.8	—	20.0	—	—	5.0	11.9	20.3
Other and unallocable	100.0	30.9	—	31.0	—	—	4.1	7.4	26.6
Utility and liquor store expenditure	100.0	—	—	35.5	—	—	6.1	18.4	40.0
Employee retirement expenditure	100.0	74.3	—	22.4	—	—	—	2.7	.6
Debt outstanding at end of fiscal year	100.0	18.7	—	41.9	—	—	9.7	15.1	14.6
Exhibit: Salaries and wages	100.0	28.8	—	24.0	—	—	4.8	14.7	27.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	983.36	772.41	—	1 621.06	—	—	848.74	916.92	908.36
General revenue	634.14	678.10	—	934.46	—	—	484.50	500.73	538.84
Intergovernmental revenue ¹	128.93	107.06	—	118.26	—	—	86.19	135.46	156.44
Federal Government	13.94	12.14	—	26.68	—	—	7.84	5.91	13.84
State government	94.38	82.39	—	85.10	—	—	65.29	88.98	115.77
From own sources	505.21	571.04	—	816.21	—	—	398.31	365.27	382.41
Taxes	263.60	429.47	—	297.47	—	—	226.67	194.63	147.00
Property	136.70	196.69	—	129.71	—	—	100.39	107.35	109.31
Other	126.90	232.78	—	167.75	—	—	126.28	87.28	37.69
Charges and miscellaneous	241.62	141.57	—	518.74	—	—	171.64	170.64	235.40
Utility and liquor store revenue	316.30	—	—	654.05	—	—	364.24	411.53	369.27
Employee retirement revenue	32.92	94.32	—	32.55	—	—	—	4.66	.25
Expenditure	918.43	661.98	—	1 601.53	—	—	728.40	825.76	879.87
General expenditure	583.22	621.02	—	883.44	—	—	403.02	417.07	511.91
Current expenditure	476.10	527.02	—	675.54	—	—	366.19	345.17	414.48
Capital outlay	107.12	94.00	—	207.89	—	—	36.83	71.90	97.42
Education services:									
Education .....	.25	.88	—	—	—	—	—	—	—
Libraries	16.87	16.61	—	16.65	—	—	12.29	29.64	12.66
Social services and income maintenance:									
Public welfare	13.60	—	—	—	—	—	—	.56	38.86
Hospitals	54.00	—	—	261.62	—	—	—	—	32.81
Health	7.02	2.71	—	23.07	—	—	10.87	3.53	3.82
Transportation:									
Highways	89.76	89.24	—	86.08	—	—	56.82	70.69	105.51
Capital outlay	38.02	37.22	—	63.33	—	—	10.12	26.56	36.38
Air transportation	1.19	—	—	—	—	—	—	2.52	2.37
Other transportation	1.64	2.53	—	4.50	—	—	.88	.95	—
Public safety:									
Police protection	69.70	97.28	—	62.63	—	—	67.10	67.06	51.97
Fire protection	42.15	75.05	—	49.41	—	—	32.61	35.63	16.17
Correction	1.75	6.14	—	—	—	—	—	—	—
Protective inspection and regulation	3.81	5.50	—	8.99	—	—	3.98	3.14	.25
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	45.25	49.39	—	53.25	—	—	34.02	45.87	39.79
Housing and community development	16.29	30.78	—	24.75	—	—	1.14	6.55	7.12
Sewerage	58.01	70.04	—	91.78	—	—	48.15	42.45	40.53
Solid waste management	19.66	27.27	—	12.90	—	—	21.40	17.36	17.24
Governmental administration:									
Financial administration	33.64	13.90	—	6.69	—	—	25.01	9.40	74.01
Judicial and legal	2.86	5.34	—	4.95	—	—	3.52	1.46	.32
General public buildings	4.10	6.86	—	5.31	—	—	4.31	4.89	.90
Other governmental administration	8.39	8.28	—	12.39	—	—	12.34	19.09	1.48
Interest on general debt	28.66	43.10	—	35.30	—	—	24.00	23.47	16.70
Other and unallocable	64.62	70.14	—	123.16	—	—	44.58	32.84	49.40
Utility and liquor store expenditure	319.50	—	—	696.43	—	—	325.38	405.77	367.69
Employee retirement expenditure	15.71	40.97	—	21.66	—	—	—	2.92	.27
Debt outstanding at end of fiscal year	882.36	580.26	—	2 271.16	—	—	1 440.63	917.59	369.16
Exhibit: Salaries and wages	271.48	274.30	—	399.86	—	—	219.60	275.34	216.38

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEVADA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	18	—	1	1	—	2	2	2	10
Population, 1990	654 796	—	258 295	133 850	—	118 309	88 150	27 303	28 889
Revenue	640 546	—	235 480	112 074	—	105 438	131 532	29 219	26 803
General revenue	596 884	—	235 480	112 074	—	93 864	115 131	20 998	19 337
Intergovernmental revenue ¹	225 536	—	101 406	29 037	—	37 809	38 566	9 965	8 753
Federal Government	16 471	—	3 001	1 516	—	1 565	7 542	1 326	1 521
State government	164 192	—	69 670	26 310	—	32 033	22 300	7 751	6 128
From own sources	371 348	—	134 074	83 037	—	56 055	76 565	11 033	10 584
Taxes	163 161	—	64 456	41 432	—	29 552	20 525	3 111	4 085
Property	78 660	—	29 868	19 005	—	16 542	10 585	1 236	1 424
Other	84 501	—	34 588	22 427	—	13 010	9 940	1 875	2 661
Charges and miscellaneous	208 187	—	69 618	41 605	—	26 503	56 040	7 922	6 499
Utility and liquor store revenue	43 662	—	—	—	—	11 574	16 401	8 221	7 466
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	680 918	—	245 705	112 287	—	125 468	140 610	27 366	29 482
General expenditure	638 811	—	245 699	112 287	—	111 385	125 335	21 126	22 979
Current expenditure	494 714	—	188 214	100 370	—	74 928	99 755	16 052	15 395
Capital outlay	144 097	—	57 485	11 917	—	36 457	25 580	5 074	7 584
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	1 469	—	250	—	—	—	1 219	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	1 370	—	407	—	—	112	835	16	—
Hospitals	31 829	—	—	—	—	21	31 447	—	361
Health	4 704	—	1 986	503	—	—	2 066	34	115
Transportation:	—	—	—	—	—	—	—	—	—
Highways	94 296	—	54 261	13 352	—	11 837	5 808	4 654	4 384
Capital outlay	54 300	—	39 305	3 332	—	5 543	1 856	2 041	2 223
Air transportation	1 779	—	—	—	—	—	40	916	823
Other transportation	1 752	—	1 556	—	—	169	—	—	27
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	117 465	—	39 382	28 141	—	25 093	16 593	3 828	4 428
Fire protection	63 316	—	25 950	16 376	—	10 917	7 453	1 891	729
Correction	37 021	—	14 195	1 527	—	938	20 347	—	14
Protective inspection and regulation	10 840	—	4 208	2 302	—	1 700	2 305	132	193
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	3 269	—	—	—	—	497	2 737	35	—
Parks and recreation	46 089	—	17 128	11 005	—	8 291	5 901	2 551	1 213
Housing and community development	9 632	—	3 514	1 263	—	1 498	3 237	85	35
Sewerage	55 133	—	15 268	10 857	—	19 500	4 898	1 254	3 356
Solid waste management	1 482	—	—	—	—	—	—	676	806
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	18 558	—	6 300	1 974	—	3 630	4 673	1 028	953
Judicial and legal	21 814	—	10 454	2 997	—	3 595	4 015	125	628
General public buildings	19 670	—	12 984	1 303	—	2 408	1 879	694	402
Other governmental administration	24 639	—	7 846	4 105	—	5 359	4 854	1 305	1 170
Interest on general debt	23 954	—	5 742	7 406	—	6 928	3 587	226	65
Other and unallocable	48 730	—	24 268	9 176	—	8 892	1 441	1 676	3 277
Utility and liquor store expenditure	42 107	—	6	—	—	14 083	15 275	6 240	6 503
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	530 817	—	133 726	178 891	—	123 904	82 424	9 134	2 738
Exhibit: Salaries and wages	223 506	—	69 878	45 481	—	39 003	52 219	9 320	7 605
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	5.6	5.6	—	11.1	11.1	11.1	55.6
Population, 1990	100.0	—	39.4	20.4	—	18.1	13.5	4.2	4.4
Revenue, total	100.0	—	36.8	17.5	—	16.5	20.5	4.6	4.2
General revenue	100.0	—	39.5	18.8	—	15.7	19.3	3.5	3.2
Intergovernmental revenue ¹	100.0	—	45.0	12.9	—	16.8	17.1	4.4	3.9
Federal Government	100.0	—	18.2	9.2	—	9.5	45.8	8.1	9.2
State government	100.0	—	42.4	16.0	—	19.5	13.6	4.7	3.7
From own sources	100.0	—	36.1	22.4	—	15.1	20.6	3.0	2.9
Taxes	100.0	—	39.5	25.4	—	18.1	12.6	1.9	2.5
Property	100.0	—	38.0	24.2	—	21.0	13.5	1.6	1.8
Other	100.0	—	40.9	26.5	—	15.4	11.8	2.2	3.1
Charges and miscellaneous	100.0	—	33.4	20.0	—	12.7	26.9	3.8	3.1
Utility and liquor store revenue	100.0	—	—	—	—	26.5	37.6	18.8	17.1
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	36.1	16.5	—	18.4	20.7	4.0	4.3
General expenditure	100.0	—	38.5	17.6	—	17.4	19.6	3.3	3.6
Current expenditure	100.0	—	38.0	20.3	—	15.1	20.2	3.2	3.1
Capital outlay	100.0	—	39.9	8.3	—	25.3	17.8	3.5	5.3
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	17.0	—	—	—	83.0	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	—	29.7	—	—	8.2	60.9	1.2	—
Hospitals	100.0	—	—	—	—	.1	98.8	—	1.1

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEVADA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	—	42.2	10.7	—	—	43.9	.7	2.4
Transportation:									
Highways-----	100.0	—	57.5	14.2	—	12.6	6.2	4.9	4.6
Capital outlay-----	100.0	—	72.4	6.1	—	10.2	3.4	3.8	4.1
Air transportation-----	100.0	—	—	—	—	—	2.2	51.5	46.3
Other transportation-----	100.0	—	88.8	—	—	9.6	—	—	1.5
Public safety:									
Police protection-----	100.0	—	33.5	24.0	—	21.4	14.1	3.3	3.8
Fire protection-----	100.0	—	41.0	25.9	—	17.2	11.8	3.0	1.2
Correction-----	100.0	—	38.3	4.1	—	2.5	55.0	—	—
Protective inspection and regulation-----	100.0	—	38.8	21.2	—	15.7	21.3	1.2	1.8
Environment and housing:									
Natural resources-----	100.0	—	—	—	—	15.2	83.7	1.1	—
Parks and recreation-----	100.0	—	37.2	23.9	—	18.0	12.8	5.5	2.6
Housing and community development-----	100.0	—	36.5	13.1	—	15.6	33.6	.9	.4
Sewerage-----	100.0	—	27.7	19.7	—	35.4	8.9	2.3	6.1
Solid waste management-----	100.0	—	—	—	—	—	—	45.6	54.4
Governmental administration:									
Financial administration-----	100.0	—	33.9	10.6	—	19.6	25.2	5.5	5.1
Judicial and legal-----	100.0	—	47.9	13.7	—	16.5	18.4	.6	2.9
General public buildings-----	100.0	—	66.0	6.6	—	12.2	9.6	3.5	2.0
Other governmental administration-----	100.0	—	31.8	16.7	—	21.8	19.7	5.3	4.7
Interest on general debt-----	100.0	—	24.0	30.9	—	28.9	15.0	.9	.3
Other and unallocable-----	100.0	—	49.8	18.8	—	18.2	3.0	3.4	6.7
Utility and liquor store expenditure-----	100.0	—	—	—	—	33.4	36.3	14.8	15.4
Employee retirement expenditure-----	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year-----	100.0	—	25.2	33.7	—	23.3	15.5	1.7	.5
Exhibit: Salaries and wages-----	100.0	—	31.3	20.3	—	17.5	23.4	4.2	3.4
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	978.24	—	911.67	837.31	—	891.21	1 492.14	1 070.18	927.79
General revenue-----	911.56	—	911.67	837.31	—	793.38	1 306.08	769.07	669.36
Intergovernmental revenue ¹ -----	344.44	—	392.60	216.94	—	319.58	437.50	364.98	302.99
Federal Government-----	25.15	—	11.62	11.33	—	13.23	85.56	48.57	52.65
State government-----	250.75	—	269.73	196.56	—	270.76	252.98	283.89	212.12
From own sources-----	567.12	—	519.07	620.37	—	473.80	868.58	404.09	366.37
Taxes-----	249.18	—	249.54	309.54	—	249.79	232.84	113.94	141.40
Property-----	120.13	—	115.64	141.99	—	139.82	120.08	45.27	49.29
Other-----	129.05	—	133.91	167.55	—	109.97	112.76	68.67	92.11
Charges and miscellaneous-----	317.94	—	269.53	310.83	—	224.02	635.73	290.15	224.96
Utility and liquor store revenue-----	66.68	—	—	—	—	97.83	186.06	301.10	258.44
Employee retirement revenue-----	—	—	—	—	—	—	—	—	—
Expenditure-----	1 039.89	—	951.26	838.90	—	1 060.51	1 595.12	1 002.31	1 020.53
General expenditure-----	975.59	—	951.23	838.90	—	941.48	1 421.84	773.76	795.42
Current expenditure-----	755.52	—	728.68	749.87	—	633.32	1 131.65	778.92	532.90
Capital outlay-----	220.06	—	222.56	89.03	—	308.15	290.19	185.84	262.52
Education services:									
Education-----	—	—	—	—	—	—	—	—	—
Libraries-----	2.24	—	.97	—	—	—	13.83	—	—
Social services and income maintenance:									
Public welfare-----	2.09	—	1.58	—	—	.95	9.47	.59	—
Hospitals-----	48.61	—	—	—	—	.18	356.74	—	12.50
Health-----	7.18	—	7.69	3.76	—	—	23.44	1.25	3.98
Transportation:									
Highways-----	144.01	—	210.07	99.75	—	100.05	65.89	170.46	151.75
Capital outlay-----	82.93	—	152.17	24.89	—	46.85	21.06	74.75	76.95
Air transportation-----	2.72	—	—	—	—	—	.45	33.55	28.49
Other transportation-----	2.68	—	6.02	—	—	—	—	—	.93
Public safety:									
Police protection-----	179.39	—	152.47	210.24	—	212.10	188.24	140.20	153.28
Fire protection-----	96.70	—	100.47	122.35	—	92.28	84.55	69.26	25.23
Correction-----	56.54	—	54.96	11.41	—	7.93	230.82	—	.48
Protective inspection and regulation-----	16.55	—	16.29	17.20	—	14.37	26.15	4.83	6.68
Environment and housing:									
Natural resources-----	4.99	—	—	—	—	4.20	31.05	1.28	—
Parks and recreation-----	70.39	—	66.31	82.22	—	70.08	66.94	93.43	41.99
Housing and community development-----	14.71	—	13.60	9.44	—	12.66	36.72	3.11	1.21
Sewerage-----	84.20	—	59.11	81.11	—	164.82	55.56	45.93	116.17
Solid waste management-----	2.26	—	—	—	—	—	—	24.76	27.90
Governmental administration:									
Financial administration-----	28.34	—	24.39	14.75	—	30.68	53.01	37.65	32.99
Judicial and legal-----	33.31	—	40.47	22.39	—	30.39	45.55	4.58	21.74
General public buildings-----	30.04	—	50.27	9.73	—	20.35	21.32	25.42	13.92
Other governmental administration-----	37.63	—	30.38	30.67	—	45.30	55.07	47.80	40.50
Interest on general debt-----	36.58	—	22.23	55.33	—	58.56	40.69	8.28	2.25
Other and unallocable-----	74.44	—	93.95	68.55	—	75.16	16.35	61.86	113.43
Utility and liquor store expenditure-----	64.31	—	.02	—	—	119.04	173.28	228.55	225.10
Employee retirement expenditure-----	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year-----	810.66	—	517.73	1 336.50	—	1 047.29	935.04	334.54	94.78
Exhibit: Salaries and wages-----	341.34	—	270.54	339.79	—	329.67	592.39	341.35	263.25

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW HAMPSHIRE									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	13	-	-	-	2	-	4	6	1
Population, 1990	388 467	-	-	-	179 229	-	113 603	87 331	8 304
Revenue	583 871	-	-	-	293 996	-	167 374	109 541	12 960
General revenue	555 536	-	-	-	282 731	-	156 606	103 969	12 230
Intergovernmental revenue ¹	80 736	-	-	-	33 868	-	23 624	20 869	2 375
Federal Government	18 289	-	-	-	9 723	-	5 241	3 325	-
State government	61 118	-	-	-	24 080	-	17 450	17 213	2 375
From own sources	474 800	-	-	-	248 863	-	132 982	83 100	9 855
Taxes	388 530	-	-	-	207 134	-	107 228	65 751	8 417
Property	383 031	-	-	-	204 009	-	105 699	64 923	8 400
Other	5 499	-	-	-	3 125	-	1 529	828	17
Charges and miscellaneous	86 270	-	-	-	41 729	-	25 754	17 349	1 438
Utility and liquor store revenue	27 341	-	-	-	10 271	-	10 768	5 572	730
Employee retirement revenue	994	-	-	-	994	-	-	-	-
Expenditure	584 532	-	-	-	295 799	-	165 177	112 356	11 200
General expenditure	558 396	-	-	-	284 447	-	157 385	106 039	10 525
Current expenditure	506 227	-	-	-	271 172	-	132 540	92 246	10 269
Capital outlay	52 169	-	-	-	13 275	-	24 845	13 793	256
Education services:									
Education	223 190	-	-	-	131 290	-	56 114	30 339	5 447
Libraries	7 230	-	-	-	2 932	-	2 550	1 600	148
Social services and income maintenance:									
Public welfare	8 973	-	-	-	2 921	-	2 661	3 267	124
Hospitals	-	-	-	-	-	-	-	-	-
Health	6 879	-	-	-	3 484	-	885	2 455	55
Transportation:									
Highways	37 776	-	-	-	19 773	-	9 371	7 754	878
Capital outlay	6 273	-	-	-	5 731	-	165	245	132
Air transportation	4 735	-	-	-	3 983	-	-	752	-
Other transportation	5 546	-	-	-	4 714	-	619	213	-
Public safety:									
Police protection	42 163	-	-	-	20 633	-	11 939	8 618	973
Fire protection	34 847	-	-	-	18 105	-	9 990	6 257	495
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	2 282	-	-	-	1 061	-	841	345	35
Environment and housing:									
Natural resources	240	-	-	-	5	-	26	209	-
Parks and recreation	12 056	-	-	-	5 441	-	4 587	1 881	147
Housing and community development	4 126	-	-	-	2 537	-	391	1 198	-
Sewerage	26 425	-	-	-	8 552	-	10 489	6 848	536
Solid waste management	15 484	-	-	-	5 891	-	4 495	4 833	265
Governmental administration:									
Financial administration	7 608	-	-	-	2 773	-	2 222	2 446	167
Judicial and legal	1 833	-	-	-	547	-	721	540	25
General public buildings	5 862	-	-	-	4 139	-	990	688	45
Other governmental administration	9 946	-	-	-	4 971	-	2 349	2 109	517
Interest on general debt	19 910	-	-	-	7 774	-	8 387	3 580	169
Other and unallocable	81 285	-	-	-	32 921	-	27 758	20 107	499
Utility and liquor store expenditure	25 709	-	-	-	10 925	-	7 792	6 317	675
Employee retirement expenditure	427	-	-	-	427	-	-	-	-
Debt outstanding at end of fiscal year	411 092	-	-	-	122 275	-	211 128	65 576	12 113
Exhibit: Salaries and wages	266 416	-	-	-	155 083	-	62 644	45 508	3 181
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	15.4	-	30.8	46.2	7.7
Population, 1990	100.0	-	-	-	46.1	-	29.2	22.5	2.1
Revenue, total	100.0	-	-	-	50.4	-	28.7	18.8	2.2
General revenue	100.0	-	-	-	50.9	-	28.2	18.7	2.2
Intergovernmental revenue ¹	100.0	-	-	-	41.9	-	29.3	25.8	2.9
Federal Government	100.0	-	-	-	53.2	-	28.7	18.2	-
State government	100.0	-	-	-	39.4	-	28.6	28.2	3.9
From own sources	100.0	-	-	-	52.4	-	28.0	17.5	2.1
Taxes	100.0	-	-	-	53.3	-	27.6	16.9	2.2
Property	100.0	-	-	-	53.3	-	27.6	16.9	2.2
Other	100.0	-	-	-	56.8	-	27.8	15.1	.3
Charges and miscellaneous	100.0	-	-	-	48.4	-	29.9	20.1	1.7
Utility and liquor store revenue	100.0	-	-	-	37.6	-	39.4	20.4	2.7
Employee retirement revenue	100.0	-	-	-	100.0	-	-	-	-
Expenditure	100.0	-	-	-	50.6	-	28.3	19.2	1.9
General expenditure	100.0	-	-	-	50.9	-	28.2	19.0	1.9
Current expenditure	100.0	-	-	-	53.6	-	26.2	18.2	2.0
Capital outlay	100.0	-	-	-	25.4	-	47.6	26.4	.5
Education services:									
Education	100.0	-	-	-	58.8	-	25.1	13.6	2.4
Libraries	100.0	-	-	-	40.6	-	35.3	22.1	2.0
Social services and income maintenance:									
Public welfare	100.0	-	-	-	32.6	-	29.7	36.4	1.4
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW HAMPSHIRE—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	—	—	50.6	—	12.9	35.7	.8
Transportation:									
Highways	100.0	—	—	—	52.3	—	24.8	20.5	2.3
Capital outlay	100.0	—	—	—	91.4	—	2.6	3.9	2.1
Air transportation	100.0	—	—	—	84.1	—	—	15.9	—
Other transportation	100.0	—	—	—	85.0	—	11.2	3.8	—
Public safety:									
Police protection	100.0	—	—	—	48.9	—	28.3	20.4	2.3
Fire protection	100.0	—	—	—	52.0	—	28.7	18.0	1.4
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	—	46.5	—	36.9	15.1	1.5
Environment and housing:									
Natural resources	100.0	—	—	—	2.1	—	10.8	87.1	—
Parks and recreation	100.0	—	—	—	45.1	—	38.0	15.6	1.2
Housing and community development	100.0	—	—	—	61.5	—	9.5	29.0	—
Sewerage	100.0	—	—	—	32.4	—	39.7	25.9	2.0
Solid waste management	100.0	—	—	—	38.0	—	29.0	31.2	1.7
Governmental administration:									
Financial administration	100.0	—	—	—	36.4	—	29.2	32.2	2.2
Judicial and legal	100.0	—	—	—	29.8	—	39.3	29.5	1.4
General public buildings	100.0	—	—	—	70.6	—	16.9	11.7	.8
Other governmental administration	100.0	—	—	—	50.0	—	23.6	21.2	5.2
Interest on general debt	100.0	—	—	—	39.0	—	42.1	18.0	.8
Other and unallocable	100.0	—	—	—	40.5	—	34.1	24.7	.6
Utility and liquor store expenditure	100.0	—	—	—	42.5	—	30.3	24.6	2.6
Employee retirement expenditure	100.0	—	—	—	100.0	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	29.7	—	51.4	16.0	2.9
Exhibit: Salaries and wages	100.0	—	—	—	58.2	—	23.5	17.1	1.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 503.01	—	—	—	1 640.34	—	1 473.32	1 254.32	1 560.69
General revenue	1 430.07	—	—	—	1 577.48	—	1 378.54	1 190.52	1 472.78
Intergovernmental revenue ¹	207.83	—	—	—	188.96	—	207.95	238.96	286.01
Federal Government	47.08	—	—	—	54.25	—	46.13	38.07	—
State government	157.33	—	—	—	134.35	—	153.61	197.10	286.01
From own sources	1 222.24	—	—	—	1 388.52	—	1 170.59	951.55	1 186.78
Taxes	1 000.16	—	—	—	1 155.69	—	943.88	752.89	1 013.61
Property	986.01	—	—	—	1 138.26	—	930.42	743.41	1 011.56
Other	14.16	—	—	—	17.44	—	13.46	9.48	2.05
Charges and miscellaneous	222.08	—	—	—	232.83	—	226.70	198.66	173.17
Utility and liquor store revenue	70.38	—	—	—	57.31	—	94.79	63.80	87.91
Employee retirement revenue	2.56	—	—	—	5.55	—	—	—	—
Expenditure	1 504.71	—	—	—	1 650.40	—	1 453.98	1 286.55	1 348.75
General expenditure	1 437.43	—	—	—	1 587.06	—	1 385.39	1 214.22	1 267.46
Current expenditure	1 303.14	—	—	—	1 512.99	—	1 166.69	1 056.28	1 236.63
Capital outlay	134.29	—	—	—	74.07	—	218.70	157.94	30.83
Education services:									
Education	574.54	—	—	—	732.53	—	493.95	347.40	655.95
Libraries	18.61	—	—	—	16.36	—	22.45	18.32	17.82
Social services and income maintenance:									
Public welfare	23.10	—	—	—	16.30	—	23.42	37.41	14.93
Hospitals	—	—	—	—	—	—	—	—	—
Health	17.71	—	—	—	19.44	—	7.79	28.11	6.62
Transportation:									
Highways	97.24	—	—	—	110.32	—	82.49	88.79	105.73
Capital outlay	16.15	—	—	—	31.98	—	1.45	2.81	15.90
Air transportation	12.19	—	—	—	22.22	—	—	8.61	—
Other transportation	14.28	—	—	—	26.30	—	5.45	2.44	—
Public safety:									
Police protection	108.54	—	—	—	115.12	—	105.09	98.68	117.17
Fire protection	89.70	—	—	—	101.02	—	87.94	71.65	59.61
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	5.87	—	—	—	5.92	—	7.40	3.95	4.21
Environment and housing:									
Natural resources .....	.62	—	—	—	.03	—	.23	2.39	—
Parks and recreation	31.03	—	—	—	30.36	—	40.38	21.54	17.70
Housing and community development	10.62	—	—	—	14.16	—	3.44	13.72	—
Sewerage	68.02	—	—	—	47.72	—	92.33	78.41	64.55
Solid waste management	39.86	—	—	—	32.87	—	39.57	55.34	31.91
Governmental administration:									
Financial administration	19.58	—	—	—	15.47	—	19.56	28.01	20.11
Judicial and legal	4.72	—	—	—	3.05	—	6.35	6.18	3.01
General public buildings	15.09	—	—	—	23.09	—	8.71	7.88	5.42
Other governmental administration	25.60	—	—	—	27.74	—	20.68	24.15	62.26
Interest on general debt	51.25	—	—	—	43.37	—	73.83	40.99	20.35
Other and unallocable	209.25	—	—	—	183.68	—	244.34	230.24	60.09
Utility and liquor store expenditure	66.18	—	—	—	60.96	—	68.59	72.33	81.29
Employee retirement expenditure	1.10	—	—	—	2.38	—	—	—	—
Debt outstanding at end of fiscal year	1 058.24	—	—	—	682.23	—	1 858.47	750.89	1 458.69
Exhibit: Salaries and wages	685.81	—	—	—	865.28	—	551.43	521.10	383.07

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW JERSEY									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	320	—	2	2	2	6	18	69	221
Population, 1990	3 871 495	—	503 758	250 893	176 167	377 571	606 547	1 004 439	952 120
Revenue	5 094 503	—	754 205	321 613	333 238	537 486	882 823	1 081 894	1 183 244
General revenue	4 778 858	—	691 028	313 688	310 948	485 420	854 348	1 018 179	1 105 247
Intergovernmental revenue ¹	1 914 670	—	372 343	172 157	196 003	223 140	321 264	315 118	314 645
Federal Government	120 033	—	61 593	14 564	15 457	5 174	18 934	2 252	2 059
State government	1 758 246	—	288 229	156 806	177 986	217 021	301 948	309 202	307 054
From own sources	2 864 188	—	318 685	141 531	114 945	262 280	533 084	703 061	790 602
Taxes	2 183 190	—	194 934	107 514	75 982	224 467	426 207	543 041	611 045
Property	2 081 361	—	156 054	104 523	73 799	220 944	415 459	523 205	587 377
Other	101 829	—	38 880	2 991	2 183	3 523	10 748	19 836	23 668
Charges and miscellaneous	680 998	—	123 751	34 017	38 963	37 813	106 877	160 020	179 557
Utility and liquor store revenue	310 269	—	57 801	7 925	22 290	52 066	28 475	63 715	77 997
Employee retirement revenue	5 376	—	5 376	—	—	—	—	—	—
Expenditure	4 975 389	—	821 334	343 929	351 117	561 854	834 026	1 015 254	1 047 875
General expenditure	4 646 354	—	754 396	333 438	325 617	514 096	802 412	947 403	968 992
Current expenditure	4 271 629	—	727 089	321 483	310 571	454 577	732 731	822 275	902 903
Capital outlay	374 725	—	27 307	11 955	15 046	59 519	69 681	125 128	66 089
Education services:									
Education	882 651	—	72 951	121 023	120 361	208 373	201 360	80 307	78 276
Libraries	87 582	—	18 050	2 814	2 470	8 122	16 427	21 346	18 353
Social services and income maintenance:									
Public welfare	89 822	—	52 232	10 944	6 675	3 387	7 014	5 038	4 532
Hospitals	3 083	—	2 833	—	181	—	3	—	66
Health	64 546	—	19 696	4 243	1 798	8 818	11 422	10 766	7 803
Transportation:									
Highways	217 517	—	12 348	7 857	4 910	16 114	27 616	69 517	79 155
Capital outlay	59 147	—	7 054	811	1 452	4 001	6 919	17 924	20 986
Air transportation	2 589	—	—	—	—	—	1 663	926	—
Other transportation	8 369	—	825	53	560	905	1 543	4 274	209
Public safety:									
Police protection	730 324	—	110 844	38 469	36 052	43 601	123 732	158 422	219 204
Fire protection	302 884	—	76 416	24 131	28 334	36 537	67 845	41 647	27 974
Correction	198	—	—	—	—	—	—	26	172
Protective inspection and regulation	28 054	—	1 166	1 732	2 299	2 465	6 671	8 304	5 417
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	99 145	—	11 728	4 988	3 033	4 489	24 546	24 545	25 816
Housing and community development	161 645	—	81 126	17 852	23 461	13 654	16 520	6 905	2 127
Sewerage	349 714	—	28 729	15 354	10 011	16 586	38 030	136 884	104 120
Solid waste management	311 350	—	53 481	20 403	16 610	17 921	37 705	90 295	74 935
Governmental administration:									
Financial administration	137 182	—	15 501	3 847	5 710	6 427	14 893	27 890	62 914
Judicial and legal	60 163	—	10 041	2 518	3 715	6 463	11 182	15 100	11 144
General public buildings	72 361	—	15 061	8 798	1 609	3 255	8 632	20 746	14 260
Other governmental administration	73 740	—	11 907	2 584	2 461	5 118	12 046	23 656	15 968
Interest on general debt	189 209	—	31 132	12 425	8 725	14 776	37 790	46 722	37 639
Other and unallocable	774 226	—	128 329	33 403	46 642	97 085	135 772	154 087	178 908
Utility and liquor store expenditure	317 933	—	55 836	10 491	25 500	47 758	31 614	67 851	78 883
Employee retirement expenditure	11 102	—	11 102	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 075 294	—	579 057	228 403	180 022	284 699	387 928	775 339	639 846
Exhibit: Salaries and wages	1 855 906	—	265 782	122 782	142 896	223 568	381 533	343 892	375 453
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	.6	.6	.6	1.9	5.6	21.6	69.1
Population, 1990	100.0	—	13.0	6.5	4.6	9.8	15.7	25.9	24.6
Revenue, total	100.0	—	14.8	6.3	6.5	10.6	17.3	21.2	23.2
General revenue	100.0	—	14.5	6.6	6.5	10.2	17.9	21.3	23.1
Intergovernmental revenue ¹	100.0	—	19.4	9.0	10.2	11.7	16.8	16.5	16.4
Federal Government	100.0	—	51.3	12.1	12.9	4.3	15.8	1.9	1.7
State government	100.0	—	16.4	8.9	10.1	12.3	17.2	17.6	17.5
From own sources	100.0	—	11.1	4.9	4.0	9.2	18.6	24.5	27.6
Taxes	100.0	—	8.9	4.9	3.5	10.3	19.5	24.9	28.0
Property	100.0	—	7.5	5.0	3.5	10.6	20.0	25.1	28.2
Other	100.0	—	38.2	2.9	2.1	3.5	10.6	19.5	23.2
Charges and miscellaneous	100.0	—	18.2	5.0	5.7	5.6	15.7	23.5	26.4
Utility and liquor store revenue	100.0	—	18.6	2.6	7.2	16.8	9.2	20.5	25.1
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	—	16.5	6.9	7.1	11.3	16.8	20.4	21.1
General expenditure	100.0	—	16.2	7.2	7.0	11.1	17.3	20.4	20.9
Current expenditure	100.0	—	17.0	7.5	7.3	10.6	17.2	19.2	21.1
Capital outlay	100.0	—	7.3	3.2	4.0	15.9	18.6	33.4	17.6
Education services:									
Education	100.0	—	8.3	13.7	13.6	23.6	22.8	9.1	8.9
Libraries	100.0	—	20.6	3.2	2.8	9.3	18.8	24.4	21.0
Social services and income maintenance:									
Public welfare	100.0	—	58.2	12.2	7.4	3.8	7.8	5.6	5.0
Hospitals	100.0	—	91.9	—	5.9	—	.1	—	2.1

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW JERSEY—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	—	30.5	6.6	2.8	13.7	17.7	16.7	12.1
Transportation:									
Highways-----	100.0	—	5.7	3.6	2.3	7.4	12.7	32.0	36.4
Capital outlay-----	100.0	—	11.9	1.4	2.5	6.8	11.7	30.3	35.5
Air transportation-----	100.0	—	—	—	—	—	64.2	35.8	—
Other transportation-----	100.0	—	9.9	.6	6.7	10.8	18.4	51.1	2.5
Public safety:									
Police protection-----	100.0	—	15.2	5.3	4.9	6.0	16.9	21.7	30.0
Fire protection-----	100.0	—	25.2	8.0	9.4	12.1	22.4	13.8	9.2
Correction-----	100.0	—	—	—	—	—	—	13.1	86.9
Protective inspection and regulation-----	100.0	—	4.2	6.2	8.2	8.8	23.8	29.6	19.3
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	100.0	—	11.8	5.0	3.1	4.5	24.8	24.8	26.0
Housing and community development-----	100.0	—	50.2	11.0	14.5	8.4	10.2	4.3	1.3
Sewerage-----	100.0	—	8.2	4.4	2.9	4.7	—	39.1	29.8
Solid waste management-----	100.0	—	17.2	6.6	5.3	5.8	12.1	29.0	24.1
Governmental administration:									
Financial administration-----	100.0	—	11.3	2.8	4.2	4.7	10.9	20.3	45.9
Judicial and legal-----	100.0	—	16.7	4.2	6.2	10.7	18.6	25.1	18.5
General public buildings-----	100.0	—	20.8	12.2	2.2	4.5	11.9	28.7	19.7
Other governmental administration-----	100.0	—	16.1	3.5	3.3	6.9	16.3	32.1	21.7
Interest on general debt-----	100.0	—	16.5	6.6	4.6	7.8	20.0	24.7	19.9
Other and unallocable-----	100.0	—	16.6	4.3	6.0	12.5	17.5	19.9	23.1
Utility and liquor store expenditure-----	100.0	—	17.6	3.3	8.0	15.0	9.9	21.3	24.8
Employee retirement expenditure-----	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year-----	100.0	—	18.8	7.4	5.9	9.3	12.6	25.2	20.8
Exhibit: Salaries and wages-----	100.0	—	14.3	6.6	7.7	12.0	20.6	18.5	20.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 315.90	—	1 497.16	1 281.87	1 891.60	1 423.54	1 455.49	1 077.11	1 242.75
General revenue-----	1 234.37	—	1 371.75	1 250.29	1 765.08	1 285.64	1 408.54	1 013.68	1 160.83
Intergovernmental revenue ¹ -----	494.56	—	739.13	686.18	1 112.60	590.99	529.66	313.73	330.47
Federal Government-----	31.00	—	122.27	58.05	87.74	13.70	31.22	2.24	2.16
State government-----	454.15	—	572.16	624.99	1 010.33	574.78	497.81	307.84	322.50
From own sources-----	739.81	—	632.62	564.11	652.48	694.65	878.88	699.95	830.36
Taxes-----	563.91	—	386.96	428.53	431.31	594.50	702.68	540.64	641.77
Property-----	537.61	—	309.78	416.60	418.92	585.17	684.96	520.89	616.91
Other-----	26.30	—	77.18	11.92	12.39	9.33	17.72	19.75	24.86
Charges and miscellaneous-----	175.90	—	245.66	135.58	221.17	100.15	176.21	159.31	188.59
Utility and liquor store revenue-----	80.14	—	114.74	31.59	126.53	137.90	46.95	63.43	81.92
Employee retirement revenue-----	1.39	—	10.67	—	—	—	—	—	—
Expenditure-----	1 285.13	—	1 630.41	1 370.82	1 993.09	1 488.08	1 375.04	1 010.77	1 100.57
General expenditure-----	1 200.14	—	1 497.54	1 329.00	1 848.34	1 361.59	1 322.92	943.22	1 017.72
Current expenditure-----	1 103.35	—	1 443.33	1 281.35	1 762.94	1 203.95	1 208.04	818.64	948.31
Capital outlay-----	96.79	—	54.21	47.65	85.41	157.64	114.88	124.58	69.41
Education services:									
Education-----	227.99	—	144.81	482.37	683.22	551.88	331.98	79.95	82.21
Libraries-----	22.62	—	35.83	11.22	14.02	21.51	27.08	21.25	19.28
Social services and income maintenance:									
Public welfare-----	23.20	—	103.68	43.62	37.89	8.97	11.56	5.02	4.76
Hospitals-----	.80	—	5.62	—	1.03	—	—	—	.07
Health-----	16.67	—	39.10	16.91	10.21	23.35	18.83	10.72	8.20
Transportation:									
Highways-----	56.18	—	24.51	31.32	27.87	42.68	45.53	69.21	83.14
Capital outlay-----	15.28	—	14.00	3.23	8.24	10.60	11.41	17.84	22.04
Air transportation-----	.67	—	—	—	—	—	2.74	.92	—
Other transportation-----	2.16	—	1.64	.21	3.18	2.40	2.54	4.26	.22
Public safety:									
Police protection-----	188.64	—	220.03	153.33	204.65	115.48	203.99	157.72	230.23
Fire protection-----	78.23	—	151.69	96.18	160.84	96.77	111.85	41.46	29.38
Correction-----	.05	—	—	—	—	—	—	.03	.18
Protective inspection and regulation-----	7.25	—	2.31	6.90	13.05	6.53	11.00	8.27	5.69
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	25.61	—	23.28	19.88	17.22	11.89	40.47	24.44	27.11
Housing and community development-----	41.75	—	161.04	71.15	133.17	36.16	27.24	6.87	2.23
Sewerage-----	90.33	—	57.03	61.20	56.83	43.93	62.70	136.28	109.36
Solid waste management-----	80.42	—	106.16	81.32	94.29	47.46	62.16	89.90	78.70
Governmental administration:									
Financial administration-----	35.43	—	30.77	15.33	32.41	17.02	24.55	27.77	66.08
Judicial and legal-----	15.54	—	19.93	10.04	21.09	17.12	18.44	15.03	11.70
General public buildings-----	18.69	—	29.90	35.07	9.13	8.62	14.23	20.65	14.98
Other governmental administration-----	19.05	—	23.64	10.30	13.97	13.56	19.86	23.55	16.77
Interest on general debt-----	48.87	—	61.80	49.52	49.53	39.13	62.30	46.52	39.53
Other and unallocable-----	199.98	—	254.74	133.14	264.76	257.13	223.84	153.41	187.90
Utility and liquor store expenditure-----	82.12	—	110.84	41.81	144.75	126.49	52.12	67.55	82.85
Employee retirement expenditure-----	2.87	—	22.04	—	—	—	—	—	—
Debt outstanding at end of fiscal year-----	794.34	—	1 149.47	910.36	1 021.88	754.03	639.57	771.91	672.02
Exhibit: Salaries and wages-----	479.38	—	527.60	489.38	811.14	592.12	629.02	342.37	394.33

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW MEXICO									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	98	1	—	—	—	2	6	7	82
Population, 1990	972 462	384 736	—	—	—	117 985	198 821	101 812	169 108
Revenue	1 169 292	513 596	—	—	—	163 047	223 497	108 902	160 250
General revenue	994 215	470 152	—	—	—	147 746	168 445	77 156	130 716
Intergovernmental revenue ¹	339 850	150 920	—	—	—	59 302	45 442	31 781	52 405
Federal Government	44 057	29 372	—	—	—	5 730	3 379	823	4 753
State government	279 270	111 743	—	—	—	52 684	40 973	28 919	44 951
From own sources	654 365	319 232	—	—	—	88 444	123 003	45 375	78 311
Taxes	271 913	132 368	—	—	—	34 887	42 462	23 299	38 897
Property	65 701	47 234	—	—	—	3 357	5 716	2 511	6 883
Other	206 212	85 134	—	—	—	31 530	36 746	20 788	32 014
Charges and miscellaneous	382 452	186 864	—	—	—	53 557	80 541	22 076	39 414
Utility and liquor store revenue	175 077	43 444	—	—	—	15 301	55 052	31 746	29 534
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 226 066	546 297	—	—	—	180 520	224 203	119 379	155 667
General expenditure	1 030 875	476 482	—	—	—	166 872	179 348	83 453	124 720
Current expenditure	830 380	366 991	—	—	—	134 321	157 125	67 028	104 915
Capital outlay	200 495	109 491	—	—	—	32 551	22 223	16 425	19 805
Education services:									
Education	57	—	—	—	—	—	—	—	57
Libraries	18 853	6 616	—	—	—	3 077	5 055	2 109	1 996
Social services and income maintenance:									
Public welfare	9 980	4 600	—	—	—	4 868	—	75	437
Hospitals	—	—	—	—	—	—	—	—	—
Health	11 368	7 066	—	—	—	369	2 192	468	1 273
Transportation:									
Highways	107 527	37 738	—	—	—	22 662	20 569	11 539	15 019
Capital outlay	50 067	21 665	—	—	—	10 293	9 941	4 799	3 369
Air transportation	35 875	22 770	—	—	—	3 789	5 746	1 278	2 292
Other transportation	3 637	1 617	—	—	—	1 633	371	6	10
Public safety:									
Police protection	137 068	55 453	—	—	—	21 265	25 369	14 208	20 773
Fire protection	66 802	28 611	—	—	—	10 545	13 140	7 216	7 290
Correction	20 680	15 416	—	—	—	668	677	2 973	946
Protective inspection and regulation	7 778	4 688	—	—	—	2 080	677	203	130
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	84 101	38 637	—	—	—	13 901	15 574	7 892	8 097
Housing and community development	27 924	17 416	—	—	—	3 658	643	3 774	2 433
Sewerage	98 898	59 550	—	—	—	17 801	8 351	4 188	9 008
Solid waste management	51 042	21 725	—	—	—	8 915	8 045	5 539	6 818
Governmental administration:									
Financial administration	42 776	11 724	—	—	—	8 145	4 465	3 165	15 277
Judicial and legal	8 437	2 783	—	—	—	1 436	2 015	1 340	863
General public buildings	15 354	5 730	—	—	—	6 114	1 063	1 224	1 223
Other governmental administration	28 223	6 733	—	—	—	9 452	6 142	3 005	2 891
Interest on general debt	151 909	85 350	—	—	—	8 756	43 799	2 136	11 868
Other and unallocable	102 586	42 259	—	—	—	17 738	15 455	11 115	16 019
Utility and liquor store expenditure	195 191	69 815	—	—	—	13 648	44 855	35 926	30 947
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 475 642	1 269 435	—	—	—	160 662	783 933	52 160	209 452
Exhibit: Salaries and wages	338 255	143 694	—	—	—	48 567	58 539	39 297	48 158
PERCENT DISTRIBUTION									
Number of municipalities	100.0	1.0	—	—	—	2.0	6.1	7.1	83.7
Population, 1990	100.0	39.6	—	—	—	12.1	20.4	10.5	17.4
Revenue, total	100.0	43.9	—	—	—	13.9	19.1	9.3	13.7
General revenue	100.0	47.3	—	—	—	14.9	16.9	7.8	13.1
Intergovernmental revenue ¹	100.0	44.4	—	—	—	17.4	13.4	9.4	15.4
Federal Government	100.0	66.7	—	—	—	13.0	7.7	1.9	10.8
State government	100.0	40.0	—	—	—	18.9	14.7	10.4	16.1
From own sources	100.0	48.8	—	—	—	13.5	18.8	6.9	12.0
Taxes	100.0	48.7	—	—	—	12.8	15.6	8.6	14.3
Property	100.0	71.9	—	—	—	5.1	8.7	3.8	10.5
Other	100.0	41.3	—	—	—	15.3	17.8	10.1	15.5
Charges and miscellaneous	100.0	48.9	—	—	—	14.0	21.1	5.8	10.3
Utility and liquor store revenue	100.0	24.8	—	—	—	8.7	31.4	18.1	16.9
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	44.6	—	—	—	14.7	18.3	9.7	12.7
General expenditure	100.0	46.2	—	—	—	16.2	17.4	8.1	12.1
Current expenditure	100.0	44.2	—	—	—	16.2	18.9	8.1	12.6
Capital outlay	100.0	54.6	—	—	—	16.2	11.1	8.2	9.9
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	35.1	—	—	—	16.3	26.8	11.2	10.6
Social services and income maintenance:									
Public welfare	100.0	46.1	—	—	—	48.8	—	.8	4.4
Hospitals	—	—	—	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW MEXICO—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	62.2	—	—	—	3.2	19.3	4.1	11.2
Transportation:									
Highways	100.0	35.1	—	—	—	21.1	19.1	10.7	14.0
Capital outlay	100.0	43.3	—	—	—	20.6	19.9	9.6	6.7
Air transportation	100.0	63.5	—	—	—	10.6	16.0	3.6	6.4
Other transportation	100.0	44.5	—	—	—	44.9	10.2	.2	.3
Public safety:									
Police protection	100.0	40.5	—	—	—	15.5	18.5	10.4	15.2
Fire protection	100.0	42.8	—	—	—	15.8	19.7	10.8	10.9
Correction	100.0	74.5	—	—	—	3.2	3.3	14.4	4.6
Protective inspection and regulation	100.0	60.3	—	—	—	26.7	8.7	2.6	1.7
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	45.9	—	—	—	16.5	18.5	9.4	9.6
Housing and community development	100.0	62.4	—	—	—	13.1	2.3	13.5	8.7
Sewerage	100.0	60.2	—	—	—	18.0	8.4	4.2	9.1
Solid waste management	100.0	42.6	—	—	—	17.5	15.8	10.9	13.4
Governmental administration:									
Financial administration	100.0	27.4	—	—	—	19.0	10.4	7.4	35.7
Judicial and legal	100.0	33.0	—	—	—	17.0	23.9	15.9	10.2
General public buildings	100.0	37.3	—	—	—	39.8	6.9	8.0	8.0
Other governmental administration	100.0	23.9	—	—	—	33.5	21.8	10.6	10.2
Interest on general debt	100.0	56.2	—	—	—	5.8	28.8	1.4	7.8
Other and unallocable	100.0	41.2	—	—	—	17.3	15.1	10.8	15.6
Utility and liquor store expenditure	100.0	35.8	—	—	—	7.0	23.0	18.4	15.9
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	51.3	—	—	—	6.5	31.7	2.1	8.5
Exhibit: Salaries and wages	100.0	42.5	—	—	—	14.4	17.3	11.6	14.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 202.40	1 334.93	—	—	—	1 381.93	1 124.11	1 069.64	947.62
General revenue	1 022.37	1 222.01	—	—	—	1 252.24	847.22	757.83	772.97
Intergovernmental revenue ¹	349.47	392.27	—	—	—	502.62	228.56	312.15	309.89
Federal Government	45.30	76.34	—	—	—	48.57	17.00	8.08	28.11
State government	287.18	290.44	—	—	—	446.53	206.08	284.04	265.81
From own sources	672.90	829.74	—	—	—	749.62	618.66	445.67	463.08
Taxes	279.61	344.05	—	—	—	295.69	213.57	228.84	230.01
Property	67.56	122.77	—	—	—	28.45	28.75	24.66	40.70
Other	212.05	221.28	—	—	—	267.24	184.82	204.18	189.31
Charges and miscellaneous	393.28	485.69	—	—	—	453.93	405.09	216.83	233.07
Utility and liquor store revenue	180.03	112.92	—	—	—	129.69	276.89	311.81	174.65
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 260.79	1 419.93	—	—	—	1 530.03	1 127.66	1 172.54	920.52
General expenditure	1 060.07	1 238.46	—	—	—	1 414.35	902.06	819.68	737.52
Current expenditure	853.89	953.88	—	—	—	1 138.46	790.28	658.35	620.40
Capital outlay	206.17	284.59	—	—	—	275.89	111.77	161.33	117.11
Education services:									
Education .....	.06	—	—	—	—	—	—	—	.34
Libraries	19.39	17.20	—	—	—	26.08	25.42	20.71	11.80
Social services and income maintenance:									
Public welfare	10.26	11.96	—	—	—	41.26	—	.74	2.58
Hospitals	—	—	—	—	—	—	—	—	—
Health	11.69	18.37	—	—	—	3.13	11.02	4.60	7.53
Transportation:									
Highways	110.57	98.09	—	—	—	192.08	103.45	113.34	88.81
Capital outlay	51.48	56.31	—	—	—	87.24	50.00	47.14	19.92
Air transportation	36.89	59.18	—	—	—	32.11	28.90	12.55	13.55
Other transportation	3.74	4.20	—	—	—	13.84	1.87	.06	.06
Public safety:									
Police protection	140.95	144.13	—	—	—	180.23	127.60	139.55	122.84
Fire protection	68.69	74.37	—	—	—	89.38	66.09	70.88	43.11
Correction	21.27	40.07	—	—	—	5.66	3.41	29.20	5.59
Protective inspection and regulation	8.00	12.18	—	—	—	17.63	3.41	1.99	.77
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	86.48	100.42	—	—	—	117.82	78.33	77.52	47.88
Housing and community development	28.71	45.27	—	—	—	31.00	3.23	37.07	14.39
Sewerage	101.70	154.78	—	—	—	150.88	42.00	41.13	53.27
Solid waste management	52.49	56.47	—	—	—	75.56	40.46	54.40	40.32
Governmental administration:									
Financial administration	43.99	30.47	—	—	—	69.03	22.46	31.09	90.34
Judicial and legal	8.68	7.23	—	—	—	12.17	10.13	13.16	5.10
General public buildings	15.79	14.89	—	—	—	51.82	5.35	12.02	7.23
Other governmental administration	29.02	17.50	—	—	—	80.11	30.89	29.52	17.10
Interest on general debt	156.21	221.84	—	—	—	74.21	220.29	20.98	70.18
Other and unallocable	105.49	109.84	—	—	—	150.34	77.73	109.17	94.73
Utility and liquor store expenditure	200.72	181.46	—	—	—	115.68	225.60	352.87	183.00
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 545.75	3 299.50	—	—	—	1 361.72	3 942.91	512.32	1 238.57
Exhibit: Salaries and wages	347.83	373.49	—	—	—	411.64	294.43	385.98	284.78

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW YORK									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	619	2	1	3	—	7	16	54	536
Population, 1990	11 533 841	7 650 687	231 636	453 024	—	437 738	550 671	890 964	1 319 121
Revenue	49 825 309	45 596 602	641 243	889 718	—	426 924	569 885	745 171	955 766
General revenue	41 313 437	37 471 552	615 254	864 562	—	399 980	498 761	668 999	794 329
Intergovernmental revenue ¹	16 342 133	14 947 603	362 054	448 061	—	145 311	147 456	147 456	191 064
Federal Government	1 512 798	1 194 718	53 965	71 875	—	51 591	39 560	42 159	58 930
State government	14 281 363	13 599 345	219 365	268 569	—	53 505	43 757	55 313	41 509
From own sources	24 971 304	22 523 949	253 200	448 061	—	254 669	366 617	521 543	603 285
Taxes	18 871 459	17 283 493	139 504	314 415	—	156 413	210 873	352 548	414 213
Property	9 342 169	8 020 684	125 539	234 971	—	121 830	163 792	295 746	379 607
Other	9 529 290	9 262 809	13 965	79 444	—	34 583	47 081	56 802	34 606
Charges and miscellaneous	6 099 845	5 240 456	113 696	133 646	—	98 256	155 744	168 995	189 052
Utility and liquor store revenue	2 399 801	2 013 005	25 989	25 133	—	26 944	71 124	76 170	161 436
Employee retirement revenue	6 112 071	6 112 045	—	23	—	—	—	2	1
Expenditure	47 625 066	43 273 432	645 441	905 055	—	482 832	610 742	769 125	938 439
General expenditure	39 060 540	35 087 887	628 222	884 664	—	445 295	532 678	697 020	784 774
Current expenditure	34 767 804	31 282 808	578 881	788 680	—	382 168	466 998	600 638	667 631
Capital outlay	4 292 736	3 805 079	49 341	95 984	—	63 127	65 680	96 382	117 143
Education services:									
Education	9 091 735	8 370 186	320 033	380 146	—	—	21 370	—	—
Libraries	286 154	227 783	9 785	7 774	—	7 587	9 072	13 023	11 130
Social services and income maintenance:									
Public welfare	6 869 088	6 840 102	—	33	—	6 209	3 546	11 173	8 025
Hospitals	3 224 871	3 172 256	—	—	—	—	31 212	21 403	—
Health	488 944	475 139	—	1 140	—	2 498	503	6 568	3 096
Transportation:									
Highways	1 116 257	815 799	17 886	46 529	—	27 775	37 926	60 517	109 825
Capital outlay	520 078	411 589	9 973	28 713	—	13 273	13 999	18 172	24 359
Air transportation	8 717	—	—	6 714	—	—	439	1 347	217
Other transportation	571 188	550 518	1 763	749	—	4 208	8 501	3 132	2 317
Public safety:									
Police protection	2 380 863	1 927 428	37 634	77 886	—	61 856	72 088	96 807	107 164
Fire protection	1 045 217	740 628	27 020	63 226	—	54 023	49 086	58 541	62 693
Correction	1 054 402	1 053 535	—	5	—	75	626	57	104
Protective inspection and regulation	144 553	120 049	2 499	2 498	—	3 417	4 525	5 103	6 462
Environment and housing:									
Natural resources	9 103	—	—	47	—	191	7 284	319	1 262
Parks and recreation	557 698	386 645	23 004	23 193	—	27 368	28 778	36 560	32 150
Housing and community development	2 773 608	2 512 597	53 946	47 931	—	52 676	34 044	35 384	37 030
Sewerage	1 174 627	963 445	1 350	9 020	—	29 079	19 238	62 613	89 882
Solid waste management	936 358	731 293	16 751	23 927	—	21 561	38 019	49 051	55 756
Governmental administration:									
Financial administration	347 176	264 884	4 016	11 235	—	10 404	14 996	17 376	24 265
Judicial and legal	485 006	441 816	2 184	5 702	—	3 550	5 004	8 632	18 118
General public buildings	240 944	186 716	5 550	6 915	—	5 283	6 872	9 710	19 898
Other governmental administration	229 191	166 213	6 000	7 140	—	6 649	9 843	12 942	20 404
Interest on general debt	1 908 041	1 721 892	16 687	43 999	—	24 665	28 012	35 078	37 708
Other and unallocable	4 116 799	3 418 963	82 114	118 855	—	96 221	101 694	151 684	147 268
Utility and liquor store expenditure	5 083 916	4 706 515	17 219	19 555	—	36 943	78 064	72 004	153 616
Employee retirement expenditure	3 480 610	3 479 030	—	836	—	594	—	101	49
Debt outstanding at end of fiscal year	38 504 080	35 484 141	284 426	677 354	—	325 221	454 758	578 636	699 544
Exhibit: Salaries and wages	17 397 725	15 646 385	316 533	426 426	—	185 689	227 687	310 660	284 345
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.3	.2	.5	—	1.1	2.6	8.7	86.6
Population, 1990	100.0	66.3	2.0	3.9	—	3.8	4.8	7.7	11.4
Revenue, total	100.0	91.5	1.3	1.8	—	.9	1.1	1.5	1.9
General revenue	100.0	90.7	1.5	2.1	—	1.0	1.2	1.6	1.9
Intergovernmental revenue ¹	100.0	91.5	2.2	2.5	—	.9	.8	.9	1.2
Federal Government	100.0	79.0	3.6	4.8	—	3.4	2.6	2.8	3.9
State government	100.0	95.2	1.5	1.9	—	.4	.3	.4	.3
From own sources	100.0	90.2	1.0	1.8	—	1.0	1.5	2.1	2.4
Taxes	100.0	91.6	.7	1.7	—	.8	1.1	1.9	2.2
Property	100.0	85.9	1.3	2.5	—	1.3	1.8	3.2	4.1
Other	100.0	97.2	.1	.8	—	.4	.5	.6	.4
Charges and miscellaneous	100.0	85.9	1.9	2.2	—	1.6	2.6	2.8	3.1
Utility and liquor store revenue	100.0	83.9	1.1	1.0	—	1.1	3.0	3.2	6.7
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	90.9	1.4	1.9	—	1.0	1.3	1.6	2.0
General expenditure	100.0	89.8	1.6	2.3	—	1.1	1.4	1.8	2.0
Current expenditure	100.0	90.0	1.7	2.3	—	1.1	1.3	1.7	1.9
Capital outlay	100.0	88.6	1.1	2.2	—	1.5	1.5	2.2	2.7
Education services:									
Education	100.0	92.1	3.5	4.2	—	—	.2	—	—
Libraries	100.0	79.6	3.4	2.7	—	2.7	3.2	4.6	3.9
Social services and income maintenance:									
Public welfare	100.0	99.6	—	—	—	.1	.1	.2	.1
Hospitals	100.0	98.4	—	—	—	—	1.0	.7	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NEW YORK—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	97.2	—	.2	—	.5	.1	1.3	.6
Transportation:									
Highways	100.0	73.1	1.6	4.2	—	2.5	3.4	5.4	9.8
Capital outlay	100.0	79.1	1.9	5.5	—	2.6	2.7	3.5	4.7
Air transportation	100.0	—	—	77.0	—	—	—	15.5	2.5
Other transportation	100.0	96.4	.3	.1	—	.7	1.5	.5	.4
Public safety:									
Police protection	100.0	81.0	1.6	3.3	—	2.6	3.0	4.1	4.5
Fire protection	100.0	70.9	2.6	6.0	—	5.2	4.7	5.6	5.0
Correction	100.0	99.9	—	—	—	—	.1	—	—
Protective inspection and regulation	100.0	83.0	1.7	1.7	—	2.4	3.1	3.5	4.5
Environment and housing:									
Natural resources	100.0	—	—	.5	—	2.1	80.0	3.5	13.9
Parks and recreation	100.0	69.3	4.1	4.2	—	4.9	5.2	6.6	5.8
Housing and community development	100.0	90.6	1.9	1.7	—	1.9	1.2	1.3	1.3
Sewerage	100.0	82.0	.1	.8	—	2.5	1.6	5.3	7.7
Solid waste management	100.0	78.1	1.8	2.6	—	2.3	4.1	5.2	6.0
Governmental administration:									
Financial administration	100.0	76.3	1.2	3.2	—	3.0	4.3	5.0	7.0
Judicial and legal	100.0	91.1	.5	1.2	—	.7	1.0	1.8	3.7
General public buildings	100.0	77.5	2.3	2.9	—	2.2	2.9	4.0	8.3
Other governmental administration	100.0	72.5	2.6	3.1	—	2.9	4.3	5.6	8.9
Interest on general debt	100.0	90.2	.9	2.3	—	1.3	1.5	1.8	2.0
Other and unallocable	100.0	83.0	2.0	2.9	—	2.3	2.5	3.7	3.6
Utility and liquor store expenditure	100.0	92.6	.3	.4	—	.7	1.5	1.4	3.0
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	92.2	.7	1.8	—	.8	1.2	1.5	1.8
Exhibit: Salaries and wages	100.0	89.9	1.8	2.5	—	1.1	1.3	1.8	1.6
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	4 319.92	5 959.80	2 768.32	1 963.95	—	975.30	1 034.89	836.36	724.55
General revenue	3 581.93	4 897.80	2 656.12	1 908.42	—	913.74	905.73	750.87	602.17
Intergovernmental revenue ¹	1 416.89	1 953.76	1 563.03	919.38	—	331.96	239.97	165.50	144.84
Federal Government	131.16	156.16	232.97	158.66	—	117.86	71.84	47.32	44.67
State government	1 238.21	1 777.53	947.02	592.84	—	122.23	79.46	62.08	31.47
From own sources	2 165.05	2 944.04	1 093.09	989.04	—	581.78	665.76	585.37	457.32
Taxes	1 636.18	2 259.08	602.26	694.04	—	357.32	382.94	395.69	314.01
Property	809.98	1 048.36	541.97	518.67	—	278.32	297.44	331.94	287.77
Other	826.20	1 210.72	60.29	175.36	—	79.00	85.50	63.75	26.23
Charges and miscellaneous	528.87	684.97	490.84	295.01	—	224.46	282.83	189.68	143.32
Utility and liquor store revenue	208.07	263.11	112.20	55.48	—	61.55	129.16	85.49	122.38
Employee retirement revenue	529.93	798.89	—	.05	—	—	—	—	—
Expenditure	4 129.16	5 656.15	2 786.45	1 997.81	—	1 103.02	1 109.09	863.25	711.41
General expenditure	3 386.60	4 586.24	2 712.11	1 952.80	—	1 017.26	967.33	782.32	594.92
Current expenditure	3 014.42	4 088.89	2 499.10	1 740.92	—	873.05	848.05	674.14	506.12
Capital outlay	372.19	497.35	213.01	211.87	—	144.21	119.27	108.18	88.80
Education services:									
Education	788.27	1 094.04	1 381.62	839.13	—	—	38.81	—	—
Libraries	24.81	29.77	42.24	17.16	—	17.33	16.47	14.62	8.44
Social services and income maintenance:									
Public welfare	595.56	894.05	—	.07	—	14.18	6.44	12.54	6.08
Hospitals	279.60	414.64	—	—	—	—	56.68	24.02	—
Health	42.39	62.10	—	2.52	—	5.71	.91	7.37	2.35
Transportation:									
Highways	96.78	106.63	77.22	102.71	—	63.45	68.87	67.92	83.26
Capital outlay	45.09	53.80	43.05	63.38	—	30.32	25.42	20.40	18.47
Air transportation .....	.76	—	—	14.82	—	—	.80	1.51	.16
Other transportation	49.52	71.96	7.61	1.65	—	9.61	15.44	3.52	1.76
Public safety:									
Police protection	206.42	251.93	162.47	171.92	—	141.31	130.91	108.65	81.24
Fire protection	90.62	96.81	116.65	139.56	—	123.41	89.14	65.71	39.95
Correction	91.42	137.70	—	.01	—	.17	1.14	.06	.08
Protective inspection and regulation	12.53	15.69	10.79	5.51	—	7.81	8.22	5.73	4.90
Environment and housing:									
Natural resources .....	.79	—	—	.10	—	.44	13.23	.36	.96
Parks and recreation	48.35	50.54	99.31	51.20	—	62.52	52.26	41.03	24.37
Housing and community development	240.48	328.41	232.89	105.80	—	120.34	61.82	39.71	28.07
Sewerage	101.84	125.93	5.83	19.91	—	66.43	34.94	70.28	68.14
Solid waste management	81.18	95.59	72.32	52.82	—	49.26	69.04	55.05	42.27
Governmental administration:									
Financial administration	30.10	34.62	17.34	24.80	—	23.77	27.23	19.50	18.39
Judicial and legal	42.05	57.75	9.43	12.59	—	8.11	9.09	9.69	13.73
General public buildings	20.89	24.41	23.96	15.26	—	12.07	12.48	10.90	15.08
Other governmental administration	19.87	21.73	25.90	15.76	—	15.19	17.87	14.53	15.47
Interest on general debt	165.43	225.06	72.04	97.12	—	56.35	50.87	39.37	28.59
Other and unallocable	357.48	447.71	354.50	262.36	—	219.81	184.67	170.25	111.64
Utility and liquor store expenditure	440.78	615.18	74.34	43.17	—	84.40	141.76	80.82	116.45
Employee retirement expenditure	301.77	454.73	—	1.85	—	1.36	—	.11	.04
Debt outstanding at end of fiscal year	3 338.36	4 638.03	1 227.90	1 495.18	—	742.96	825.83	649.45	530.31
Exhibit: Salaries and wages	1 508.41	2 045.10	1 366.51	941.29	—	424.20	413.47	348.68	215.56

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NORTH CAROLINA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	516	1	1	3	1	4	12	28	466
Population, 1990	3 026 904	395 934	207 951	463 617	75 695	241 365	434 335	416 916	791 091
Revenue	3 785 391	472 749	187 923	487 945	180 734	345 724	645 241	593 073	872 002
General revenue	2 332 255	427 577	169 939	408 859	58 433	194 857	294 296	271 665	506 629
Intergovernmental revenue ¹	762 241	110 532	47 073	120 343	19 526	62 940	108 155	95 116	198 556
Federal Government	105 871	21 692	3 011	14 546	4 950	8 921	13 648	8 988	30 115
State government	351 113	49 503	22 117	56 035	6 634	28 665	47 922	49 767	92 470
From own sources	1 570 014	317 045	122 866	288 516	38 907	131 917	186 141	176 549	308 073
Taxes	835 502	164 610	79 055	160 536	17 886	66 277	98 484	87 789	160 865
Property	754 439	140 111	68 570	147 420	16 430	59 411	90 195	82 462	149 660
Other	81 063	24 499	10 305	13 116	1 456	8 866	8 289	5 327	11 205
Charges and miscellaneous	734 512	152 435	43 811	127 980	21 021	65 640	87 657	88 760	147 208
Utility and liquor store revenue	1 437 573	34 061	17 984	74 717	122 218	150 867	350 945	321 408	365 373
Employee retirement revenue	15 563	11 111	—	4 369	83	—	—	—	—
Expenditure	3 904 836	566 347	196 961	478 684	193 877	343 166	656 038	598 640	871 123
General expenditure	2 320 843	500 070	163 761	391 612	53 792	198 834	267 395	268 381	476 998
Current expenditure	1 871 469	311 184	122 078	337 217	47 533	167 181	233 287	234 964	418 025
Capital outlay	449 374	188 886	41 683	54 395	6 259	31 653	34 108	33 417	58 973
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	18 011	—	—	4 568	—	3 649	4 409	1 355	4 030
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	1 643	525	793	—	—	112	—	—	213
Hospitals	36 495	—	—	—	—	—	—	—	36 495
Health	8 121	2 988	200	441	—	175	759	643	2 915
Transportation:	—	—	—	—	—	—	—	—	—
Highways	281 624	52 980	20 363	54 045	6 652	23 796	28 453	31 770	63 565
Capital outlay	114 133	34 323	17 125	22 084	2 373	8 024	10 962	8 076	11 166
Air transportation	56 745	44 048	13	12	2 441	4 585	3 249	1 627	770
Other transportation	14 605	733	4 432	3 390	121	1 449	4 208	146	126
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	372 264	42 838	20 429	71 011	12 589	30 634	46 649	52 709	95 405
Fire protection	205 188	33 175	13 738	35 989	5 749	23 524	34 323	28 205	30 485
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	20 062	993	3 116	4 840	794	1 959	3 469	2 249	2 642
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	9 526	2 918	283	1 108	945	2 865	133	113	1 161
Parks and recreation	271 676	99 018	28 025	58 519	3 075	18 599	20 870	19 180	24 390
Housing and community development	79 882	12 320	5 762	18 742	1 388	4 147	4 225	8 649	24 649
Sewerage	184 537	43 777	10 733	27 370	6 792	11 911	24 611	29 380	29 963
Solid waste management	170 181	16 678	13 009	32 095	3 347	16 048	24 159	24 427	40 418
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	59 528	10 903	3 189	7 155	641	5 814	8 960	11 249	11 617
Judicial and legal	7 111	822	415	880	249	746	1 407	1 099	1 493
General public buildings	35 871	550	1 215	4 302	656	6 507	5 185	5 047	12 409
Other governmental administration	125 952	7 503	4 654	16 037	1 371	10 841	13 105	16 602	55 839
Interest on general debt	109 754	59 676	6 204	18 307	4 369	6 947	5 017	3 681	5 553
Other and unallocable	252 067	67 625	27 188	32 801	2 613	24 526	34 204	30 250	32 860
Utility and liquor store expenditure	1 576 835	61 140	33 200	85 105	140 034	144 332	388 643	330 259	394 122
Employee retirement expenditure	7 158	5 137	—	1 967	51	—	—	—	3
Debt outstanding at end of fiscal year	2 583 426	999 281	154 545	491 374	130 104	167 603	175 881	187 778	276 860
Exhibit: Salaries and wages	1 084 497	144 200	72 979	194 741	35 026	98 932	152 407	140 398	245 814
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	.2	.6	.2	.8	2.3	5.4	90.3
Population, 1990	100.0	13.1	6.9	15.3	2.5	8.0	14.3	13.8	26.1
Revenue, total	100.0	12.5	5.0	12.9	4.8	9.1	17.0	15.7	23.0
General revenue	100.0	18.3	7.3	17.5	2.5	8.4	12.6	11.6	21.7
Intergovernmental revenue ¹	100.0	14.5	6.2	15.8	2.6	8.3	14.2	12.5	26.0
Federal Government	100.0	20.5	2.8	13.7	4.7	8.4	12.9	8.5	28.4
State government	100.0	14.1	6.3	16.0	1.9	7.6	13.6	14.2	26.3
From own sources	100.0	20.2	7.8	18.4	2.5	8.4	11.9	11.2	19.6
Taxes	100.0	19.7	9.5	19.2	2.1	7.9	11.8	10.5	19.3
Property	100.0	18.6	9.1	19.5	2.2	7.9	12.0	10.9	19.8
Other	100.0	30.2	12.7	16.2	1.8	8.5	10.2	6.6	13.8
Charges and miscellaneous	100.0	20.8	6.0	17.4	2.9	8.9	11.9	12.1	20.0
Utility and liquor store revenue	100.0	2.4	1.3	5.2	8.5	10.5	24.4	22.4	25.4
Employee retirement revenue	100.0	71.4	—	28.1	.5	—	—	—	—
Expenditure	100.0	14.5	5.0	12.3	5.0	8.8	16.8	15.3	22.3
General expenditure	100.0	21.5	7.1	16.9	2.3	8.6	11.5	11.6	20.6
Current expenditure	100.0	16.6	6.5	18.0	2.5	8.9	12.5	12.6	22.3
Capital outlay	100.0	42.0	9.3	12.1	1.4	7.0	7.6	7.4	13.1
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	25.4	—	20.3	24.5	7.5	22.4
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	32.0	48.3	—	—	6.8	—	—	13.0
Hospitals	100.0	—	—	—	—	—	—	—	100.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NORTH CAROLINA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	36.8	2.5	5.4	—	2.2	9.3	7.9	35.9
Transportation:									
Highways	100.0	18.8	7.2	19.2	2.4	8.4	10.1	11.3	22.6
Capital outlay	100.0	30.1	15.0	19.3	2.1	7.0	9.6	7.1	9.8
Air transportation	100.0	77.6	—	—	4.3	8.1	5.7	2.9	1.4
Other transportation	100.0	5.0	30.3	23.2	.8	9.9	28.8	1.0	.9
Public safety:									
Police protection	100.0	11.5	5.5	19.1	3.4	8.2	12.5	14.2	25.6
Fire protection	100.0	16.2	6.7	17.5	2.8	11.5	16.7	13.7	14.9
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	4.9	15.5	24.1	4.0	9.8	17.3	11.2	13.2
Environment and housing:									
Natural resources	100.0	30.6	3.0	11.6	9.9	30.1	1.4	1.2	12.2
Parks and recreation	100.0	36.4	10.3	21.5	1.1	6.8	7.7	7.1	9.0
Housing and community development	100.0	15.4	7.2	23.5	1.7	5.2	5.3	10.8	30.9
Sewerage	100.0	23.7	5.8	14.8	3.7	6.5	13.3	15.9	16.2
Solid waste management	100.0	9.8	7.6	18.9	2.0	9.4	14.2	14.4	23.8
Governmental administration:									
Financial administration	100.0	18.3	5.4	12.0	1.1	9.8	15.1	18.9	19.5
Judicial and legal	100.0	11.6	5.8	12.4	3.5	10.5	19.8	15.5	21.0
General public buildings	100.0	1.5	3.4	12.0	1.8	18.1	14.5	14.1	34.6
Other governmental administration	100.0	6.0	3.7	12.7	1.1	8.6	10.4	13.2	44.3
Interest on general debt	100.0	54.4	5.7	16.7	4.0	6.3	4.6	3.4	5.1
Other and unallocable	100.0	26.8	10.8	13.0	1.0	9.7	13.6	12.0	13.0
Utility and liquor store expenditure	100.0	3.9	2.1	5.4	8.9	9.2	24.6	20.9	25.0
Employee retirement expenditure	100.0	71.8	—	27.5	.7	—	—	—	—
Debt outstanding at end of fiscal year	100.0	38.7	6.0	19.0	5.0	6.5	6.8	7.3	10.7
Exhibit: Salaries and wages	100.0	13.3	6.7	18.0	3.2	9.1	14.1	12.9	22.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 250.58	1 194.01	903.69	1 052.47	2 387.66	1 432.37	1 485.58	1 422.52	1 102.28
General revenue	770.51	1 079.92	817.21	881.89	771.95	807.31	677.58	651.61	640.42
Intergovernmental revenue ¹	251.82	279.17	226.37	259.57	257.96	260.77	249.01	228.14	250.99
Federal Government	34.98	54.79	14.48	31.38	65.39	36.96	31.42	21.56	38.07
State government	116.00	125.03	106.36	120.86	87.64	110.48	110.33	119.37	116.89
From own sources	518.69	800.75	590.84	622.32	514.00	546.55	428.57	423.46	389.43
Taxes	276.03	415.75	380.16	346.27	236.29	274.59	226.75	210.57	203.35
Property	249.24	353.87	330.61	317.98	217.06	246.15	207.66	197.79	189.18
Other	26.78	61.88	49.55	28.29	19.24	28.45	19.08	12.78	14.16
Charges and miscellaneous	242.66	385.00	210.68	276.05	277.71	271.95	201.82	212.90	186.08
Utility and liquor store revenue	474.93	86.03	86.48	161.16	1 614.61	625.06	808.01	770.92	461.86
Employee retirement revenue	5.14	28.06	—	9.42	1.10	—	—	—	—
Expenditure	1 290.04	1 430.41	947.15	1 032.50	2 561.29	1 421.77	1 510.44	1 435.88	1 101.17
General expenditure	766.74	1 263.01	787.50	844.69	710.64	823.79	615.64	643.73	602.96
Current expenditure	618.28	785.95	587.05	727.36	627.95	692.65	537.11	563.58	528.42
Capital outlay	148.46	477.06	200.45	117.33	82.69	131.14	78.53	80.15	74.55
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	5.95	—	—	9.85	—	15.12	10.15	3.25	5.09
Social services and income maintenance:									
Public welfare .....	.54	1.33	3.81	—	—	.46	—	—	.27
Hospitals	12.06	—	—	—	—	—	—	—	46.13
Health	2.68	7.55	.96	.95	—	.73	1.75	1.54	3.68
Transportation:									
Highways	93.04	133.81	97.92	116.57	87.88	98.59	65.51	76.20	80.35
Capital outlay	37.71	86.69	82.35	47.63	31.35	33.24	25.24	19.37	14.11
Air transportation	18.75	111.25	.06	.03	32.25	19.00	7.48	3.90	.97
Other transportation	4.83	1.85	21.31	7.31	1.60	6.00	9.69	.35	.16
Public safety:									
Police protection	122.99	108.19	98.24	153.17	166.31	126.92	107.40	126.43	120.60
Fire protection	67.79	83.79	66.06	77.63	75.95	97.46	79.02	67.65	38.54
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	6.63	2.51	14.98	10.44	10.49	8.12	7.99	5.39	3.34
Environment and housing:									
Natural resources	3.15	7.37	1.36	2.39	12.48	11.87	.31	.27	1.47
Parks and recreation	89.75	250.09	134.77	126.22	40.62	77.06	48.05	46.00	30.83
Housing and community development	26.39	31.12	27.71	40.43	18.34	17.18	9.73	20.75	31.16
Sewerage	60.97	110.57	51.61	59.04	89.73	49.35	56.66	70.47	37.88
Solid waste management	56.22	42.12	62.56	69.23	44.22	66.49	55.62	58.59	51.09
Governmental administration:									
Financial administration	19.67	27.54	15.34	15.43	8.47	24.09	20.63	26.98	14.68
Judicial and legal	2.35	2.08	2.00	1.90	3.29	3.09	3.24	2.64	1.89
General public buildings	11.85	1.39	5.84	9.28	8.67	26.96	11.94	12.11	15.69
Other governmental administration	41.61	18.95	22.38	34.59	18.11	44.92	30.17	39.82	70.58
Interest on general debt	36.26	150.72	29.83	39.49	57.72	28.78	11.55	8.83	7.02
Other and unallocable	83.28	170.80	130.74	70.75	34.52	101.61	78.75	72.56	41.54
Utility and liquor store expenditure	520.94	154.42	159.65	183.57	1 849.98	597.98	894.80	792.15	498.20
Employee retirement expenditure	2.36	12.97	—	4.24	.67	—	—	—	—
Debt outstanding at end of fiscal year	853.49	2 523.86	743.18	1 059.87	1 718.79	694.40	404.94	450.40	349.97
Exhibit: Salaries and wages	358.29	364.20	350.94	420.05	462.73	409.89	350.90	336.75	310.73

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NORTH DAKOTA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	364	-	-	-	-	1	3	5	355
Population, 1990	449 688	-	-	-	-	74 111	133 225	72 263	170 089
Revenue	321 475	-	-	-	-	60 553	136 371	50 019	74 532
General revenue	270 015	-	-	-	-	51 748	120 959	43 499	53 809
Intergovernmental revenue ¹	53 511	-	-	-	-	7 863	22 787	6 936	15 925
Federal Government	17 110	-	-	-	-	1 584	14 318	516	692
State government	34 045	-	-	-	-	4 958	7 875	6 122	15 090
From own sources	216 504	-	-	-	-	43 885	98 172	36 563	37 884
Taxes	71 702	-	-	-	-	13 250	34 919	10 036	13 497
Property	47 201	-	-	-	-	6 825	19 866	9 084	11 426
Other	24 501	-	-	-	-	6 425	15 053	9 952	2 071
Charges and miscellaneous	144 802	-	-	-	-	30 635	63 253	26 527	24 387
Utility and liquor store revenue	43 609	-	-	-	-	5 685	11 265	5 936	20 723
Employee retirement revenue	7 851	-	-	-	-	3 120	4 147	584	-
Expenditure	319 515	-	-	-	-	81 995	129 074	41 002	67 444
General expenditure	269 030	-	-	-	-	74 823	111 911	35 153	47 143
Current expenditure	188 126	-	-	-	-	33 626	80 644	30 698	43 158
Capital outlay	80 904	-	-	-	-	41 197	31 267	4 455	3 985
Education services:									
Education	27	-	-	-	-	-	-	27	-
Libraries	5 268	-	-	-	-	939	2 710	1 024	595
Social services and income maintenance:									
Public welfare	744	-	-	-	-	187	554	-	3
Hospitals	-	-	-	-	-	-	-	-	-
Health	4 061	-	-	-	-	2 031	1 391	488	151
Transportation:									
Highways	26 084	-	-	-	-	2 623	8 633	5 159	9 669
Capital outlay	5 659	-	-	-	-	46	3 198	1 457	958
Air transportation	12 604	-	-	-	-	1 931	10 191	407	75
Other transportation	2 460	-	-	-	-	1 488	939	29	4
Public safety:									
Police protection	27 883	-	-	-	-	4 046	11 800	5 516	6 521
Fire protection	13 921	-	-	-	-	3 447	8 357	1 222	895
Correction	392	-	-	-	-	-	-	239	153
Protective inspection and regulation	945	-	-	-	-	332	307	305	1
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	29 724	-	-	-	-	24 903	2 832	499	1 490
Housing and community development	1 741	-	-	-	-	417	1 170	139	15
Sewerage	27 682	-	-	-	-	5 124	15 728	2 049	4 781
Solid waste management	19 690	-	-	-	-	2 530	6 450	3 377	7 333
Governmental administration:									
Financial administration	10 656	-	-	-	-	1 152	2 704	1 496	5 304
Judicial and legal	1 789	-	-	-	-	323	805	532	129
General public buildings	4 487	-	-	-	-	245	3 337	782	123
Other governmental administration	2 457	-	-	-	-	512	1 348	493	104
Interest on general debt	31 043	-	-	-	-	7 339	14 755	5 353	3 596
Other and unallocable	45 372	-	-	-	-	15 254	17 900	6 017	6 201
Utility and liquor store expenditure	47 397	-	-	-	-	5 374	16 045	5 677	20 301
Employee retirement expenditure	3 088	-	-	-	-	1 798	1 118	172	-
Debt outstanding at end of fiscal year	507 165	-	-	-	-	114 855	239 863	76 962	75 485
Exhibit: Salaries and wages	69 876	-	-	-	-	17 315	30 490	10 293	11 778
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	-	.3	.8	1.4	97.5
Population, 1990	100.0	-	-	-	-	16.5	29.6	16.1	37.8
Revenue, total	100.0	-	-	-	-	18.8	42.4	15.6	23.2
General revenue	100.0	-	-	-	-	19.2	44.8	16.1	19.9
Intergovernmental revenue ¹	100.0	-	-	-	-	14.7	42.6	13.0	29.8
Federal Government	100.0	-	-	-	-	9.3	83.7	3.0	4.0
State government	100.0	-	-	-	-	14.6	23.1	18.0	44.3
From own sources	100.0	-	-	-	-	20.3	45.3	16.9	17.5
Taxes	100.0	-	-	-	-	18.5	48.7	14.0	18.8
Property	100.0	-	-	-	-	14.5	42.1	19.2	24.2
Other	100.0	-	-	-	-	26.2	61.4	3.9	8.5
Charges and miscellaneous	100.0	-	-	-	-	21.2	43.7	18.3	16.8
Utility and liquor store revenue	100.0	-	-	-	-	13.0	25.8	13.6	47.5
Employee retirement revenue	100.0	-	-	-	-	39.7	52.8	7.4	-
Expenditure	100.0	-	-	-	-	25.7	40.4	12.8	21.1
General expenditure	100.0	-	-	-	-	27.8	41.6	13.1	17.5
Current expenditure	100.0	-	-	-	-	17.9	42.9	16.3	22.9
Capital outlay	100.0	-	-	-	-	50.9	38.6	5.5	4.9
Education services:									
Education	100.0	-	-	-	-	-	-	100.0	-
Libraries	100.0	-	-	-	-	17.8	51.4	19.4	11.3
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	25.1	74.5	-	.4
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
NORTH DAKOTA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	-	-	50.0	34.3	12.0	3.7
Transportation:									
Highways-----	100.0	-	-	-	-	10.1	33.1	19.8	37.1
Capital outlay-----	100.0	-	-	-	-	.8	56.5	25.7	16.9
Air transportation-----	100.0	-	-	-	-	15.3	80.9	3.2	.6
Other transportation-----	100.0	-	-	-	-	60.5	38.2	1.2	.2
Public safety:									
Police protection-----	100.0	-	-	-	-	14.5	42.3	19.8	23.4
Fire protection-----	100.0	-	-	-	-	24.8	60.0	8.8	6.4
Correction-----	100.0	-	-	-	-	-	-	61.0	39.0
Protective inspection and regulation-----	100.0	-	-	-	-	35.1	32.5	32.3	.1
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	-	-	83.8	9.5	1.7	5.0
Housing and community development-----	100.0	-	-	-	-	24.0	67.2	8.0	.9
Sewerage-----	100.0	-	-	-	-	18.5	56.8	7.4	17.3
Solid waste management-----	100.0	-	-	-	-	12.8	32.8	17.2	37.2
Governmental administration:									
Financial administration-----	100.0	-	-	-	-	10.8	25.4	14.0	49.8
Judicial and legal-----	100.0	-	-	-	-	18.1	45.0	29.7	7.2
General public buildings-----	100.0	-	-	-	-	5.5	74.4	17.4	2.7
Other governmental administration-----	100.0	-	-	-	-	20.8	54.9	20.1	4.2
Interest on general debt-----	100.0	-	-	-	-	23.6	47.5	17.2	11.6
Other and unallocable-----	100.0	-	-	-	-	33.6	39.5	13.3	13.7
Utility and liquor store expenditure-----	100.0	-	-	-	-	11.3	33.9	12.0	42.8
Employee retirement expenditure-----	100.0	-	-	-	-	58.2	36.2	5.6	-
Debt outstanding at end of fiscal year-----	100.0	-	-	-	-	22.6	47.3	15.2	14.9
Exhibit: Salaries and wages-----	100.0	-	-	-	-	24.8	43.6	14.7	16.9
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	714.88	-	-	-	-	817.06	1 023.61	692.18	438.19
General revenue-----	600.45	-	-	-	-	698.25	907.93	601.95	316.36
Intergovernmental revenue ¹ -----	119.00	-	-	-	-	106.10	171.04	95.98	93.63
Federal Government-----	38.05	-	-	-	-	21.37	107.47	7.14	4.07
State government-----	75.71	-	-	-	-	66.90	59.11	84.72	88.72
From own sources-----	481.45	-	-	-	-	592.15	736.89	505.97	222.73
Taxes-----	159.45	-	-	-	-	178.79	262.11	138.88	79.35
Property-----	104.96	-	-	-	-	92.09	149.12	125.71	67.18
Other-----	54.48	-	-	-	-	86.69	112.99	13.17	12.18
Charges and miscellaneous-----	322.01	-	-	-	-	413.37	474.78	367.09	143.38
Utility and liquor store revenue-----	96.98	-	-	-	-	76.71	84.56	82.14	121.84
Employee retirement revenue-----	17.46	-	-	-	-	42.10	31.13	8.08	-
Expenditure-----	710.53	-	-	-	-	1 106.38	968.84	567.40	396.52
General expenditure-----	598.26	-	-	-	-	1 009.61	840.02	486.46	277.17
Current expenditure-----	418.35	-	-	-	-	453.72	605.32	424.81	253.74
Capital outlay-----	179.91	-	-	-	-	555.88	234.69	61.65	23.43
Education services:									
Education-----	.06	-	-	-	-	-	-	.37	-
Libraries-----	11.71	-	-	-	-	12.67	20.34	14.17	3.50
Social services and income maintenance:									
Public welfare-----	1.65	-	-	-	-	2.52	4.16	-	.02
Hospitals-----	-	-	-	-	-	-	-	-	-
Health-----	9.03	-	-	-	-	27.40	10.44	6.75	.89
Transportation:									
Highways-----	58.00	-	-	-	-	35.39	64.80	71.39	56.85
Capital outlay-----	12.58	-	-	-	-	.62	24.00	20.16	5.63
Air transportation-----	28.03	-	-	-	-	26.06	76.49	5.63	.44
Other transportation-----	5.47	-	-	-	-	20.08	7.05	.40	.02
Public safety:									
Police protection-----	62.01	-	-	-	-	54.59	88.57	76.33	38.34
Fire protection-----	30.96	-	-	-	-	46.51	62.73	16.91	5.26
Correction-----	.87	-	-	-	-	-	-	3.31	.90
Protective inspection and regulation-----	2.10	-	-	-	-	4.48	2.30	4.22	.01
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	66.10	-	-	-	-	336.02	21.26	6.91	8.76
Housing and community development-----	3.87	-	-	-	-	5.63	8.78	1.92	.09
Sewerage-----	61.56	-	-	-	-	69.14	118.06	28.35	28.11
Solid waste management-----	43.79	-	-	-	-	34.14	48.41	46.73	43.11
Governmental administration:									
Financial administration-----	23.70	-	-	-	-	15.54	20.30	20.70	31.18
Judicial and legal-----	3.98	-	-	-	-	4.36	6.04	7.36	.76
General public buildings-----	9.98	-	-	-	-	3.31	25.05	10.82	.72
Other governmental administration-----	5.46	-	-	-	-	6.91	10.12	6.82	.61
Interest on general debt-----	69.03	-	-	-	-	99.03	110.75	74.08	21.14
Other and unallocable-----	100.90	-	-	-	-	205.83	134.36	83.27	36.46
Utility and liquor store expenditure-----	105.40	-	-	-	-	72.51	120.44	78.56	119.36
Employee retirement expenditure-----	6.87	-	-	-	-	24.26	8.39	2.38	-
Debt outstanding at end of fiscal year-----	1 127.82	-	-	-	-	1 549.77	1 800.44	1 065.03	443.80
Exhibit: Salaries and wages-----	155.39	-	-	-	-	233.64	228.86	142.44	69.25

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
OHIO									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	942	4	1	1	3	10	31	103	789
Population, 1990	7 228 333	1 835 509	223 019	182 044	267 769	590 480	1 045 240	1 633 272	1 451 000
Revenue	6 622 950	2 279 732	225 593	273 641	166 906	540 244	782 699	1 344 836	1 009 299
General revenue	5 493 508	1 850 954	200 179	239 139	148 511	442 120	673 259	1 167 464	771 882
Intergovernmental revenue ¹	1 074 598	377 780	40 551	37 137	31 740	72 750	147 664	196 496	170 480
Federal Government	298 804	150 997	22 076	15 176	10 170	24 349	43 416	17 781	14 839
State government	662 363	198 746	17 739	18 954	21 211	42 259	98 446	154 493	110 515
From own sources	4 418 910	1 473 174	159 628	202 002	116 771	369 370	525 595	970 968	601 402
Taxes	2 701 035	924 790	94 909	107 246	82 827	231 277	305 344	593 906	360 736
Property	512 767	125 526	18 245	16 133	7 490	53 886	79 730	121 920	89 837
Other	2 188 268	799 264	76 664	91 113	75 337	177 391	225 614	471 986	270 899
Charges and miscellaneous	1 717 875	548 384	64 719	94 756	33 944	138 093	220 251	377 062	240 666
Utility and liquor store revenue	1 041 633	340 969	25 414	34 502	18 395	98 124	109 440	177 372	237 417
Employee retirement revenue	87 809	87 809	—	—	—	—	—	—	—
Expenditure	6 660 988	2 449 259	231 949	325 811	167 071	535 002	708 610	1 287 940	955 346
General expenditure	5 354 784	1 910 951	199 551	269 509	151 260	411 759	606 923	1 096 268	708 563
Current expenditure	4 386 431	1 529 167	149 240	233 195	132 068	356 625	508 558	905 553	572 075
Capital outlay	968 353	381 784	50 311	36 314	19 192	55 134	98 415	190 715	136 488
Education services:									
Education	213	—	—	—	—	71	—	—	142
Libraries	3 751	—	—	—	—	—	2 205	1 353	193
Social services and income maintenance:									
Public welfare	3 576	36	—	345	—	450	1 020	885	840
Hospitals	46 622	—	—	—	—	—	—	46 582	40
Health	113 064	70 845	7 309	—	4 567	5 213	7 169	11 545	6 416
Transportation:									
Highways	606 313	173 273	22 439	20 794	18 150	38 924	68 870	147 407	116 456
Capital outlay	256 103	83 278	15 897	11 612	5 804	13 052	23 549	60 493	42 418
Air transportation	93 481	70 730	600	15 533	870	2 248	453	3 047	—
Other transportation	43 107	33 290	1 942	583	153	3 128	604	2 899	508
Public safety:									
Police protection	927 918	361 093	27 330	33 516	26 023	60 094	102 669	178 383	138 810
Fire protection	585 238	215 248	19 835	24 621	23 518	50 651	82 640	114 519	54 206
Correction	40 715	22 122	2 067	7 462	—	2 418	2 192	4 084	370
Protective inspection and regulation	44 707	13 859	3 215	4 630	215	4 376	5 631	11 113	1 668
Environment and housing:									
Natural resources	1 151	1 133	—	—	—	—	—	—	18
Parks and recreation	310 529	126 146	5 186	15 723	5 299	24 491	37 223	67 035	29 426
Housing and community development	219 298	135 678	10 436	5 074	11 388	16 745	20 457	17 235	2 285
Sewerage	750 027	246 818	36 396	23 556	13 369	70 195	84 207	148 200	127 286
Solid waste management	238 393	80 271	22 182	10 242	5 952	15 655	25 696	49 483	26 912
Governmental administration:									
Financial administration	190 503	46 236	3 697	9 804	4 006	12 105	17 131	31 439	66 085
Judicial and legal	149 385	51 666	5 934	5 953	6 675	14 541	20 866	35 482	8 268
General public buildings	116 232	30 117	3 202	6 692	2 117	9 712	13 913	38 666	11 813
Other governmental administration	117 407	23 325	4 462	6 695	3 310	10 614	19 296	36 297	13 408
Interest on general debt	293 094	105 644	9 606	32 799	5 642	21 511	35 538	50 630	31 724
Other and unallocable	460 060	103 421	13 713	45 487	20 006	61 617	59 143	99 984	71 689
Utility and liquor store expenditure	1 253 048	485 152	32 398	56 302	15 811	123 243	101 687	191 672	246 783
Employee retirement expenditure	85 156	85 156	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	5 888 140	2 461 321	152 321	332 851	79 001	604 935	645 368	988 959	623 384
Exhibit: Salaries and wages	2 183 168	831 795	113 604	95 666	61 472	168 958	253 217	415 775	242 681
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.4	.1	.1	.3	1.1	3.3	10.9	83.8
Population, 1990	100.0	25.4	3.1	2.5	3.7	8.2	14.5	22.6	20.1
Revenue, total	100.0	34.4	3.4	4.1	2.5	8.2	11.8	20.3	15.2
General revenue	100.0	33.7	3.6	4.4	2.7	8.0	12.3	21.3	14.1
Intergovernmental revenue ¹	100.0	35.2	3.8	3.5	3.0	6.8	13.7	18.3	15.9
Federal Government	100.0	50.5	7.4	5.1	3.4	8.1	14.5	6.0	5.0
State government	100.0	30.0	2.7	2.9	3.2	6.4	14.9	23.3	16.7
From own sources	100.0	33.3	3.6	4.6	2.6	8.4	11.9	22.0	13.6
Taxes	100.0	34.2	3.5	4.0	3.1	8.6	11.3	22.0	13.4
Property	100.0	24.5	3.6	3.1	1.5	10.5	15.5	23.8	17.5
Other	100.0	36.5	3.5	4.2	3.4	8.1	10.3	21.6	12.4
Charges and miscellaneous	100.0	31.9	3.8	5.5	2.0	8.0	12.8	21.9	14.0
Utility and liquor store revenue	100.0	32.7	2.4	3.3	1.8	9.4	10.5	17.0	22.8
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	36.8	3.5	4.9	2.5	8.0	10.6	19.3	14.3
General expenditure	100.0	35.7	3.7	5.0	2.8	7.7	11.3	20.5	13.2
Current expenditure	100.0	34.9	3.4	5.3	3.0	8.1	11.6	20.6	13.0
Capital outlay	100.0	39.4	5.2	3.8	2.0	5.7	10.2	19.7	14.1
Education services:									
Education	100.0	—	—	—	—	33.3	—	—	66.7
Libraries	100.0	—	—	—	—	—	58.8	36.1	5.1
Social services and income maintenance:									
Public welfare	100.0	1.0	—	9.6	—	12.6	28.5	24.7	23.5
Hospitals	100.0	—	—	—	—	—	99.9	—	.1

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
OHIO—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	62.7	6.5	—	4.0	4.6	6.3	10.2	5.7
Transportation:									
Highways	100.0	28.6	3.7	3.4	3.0	6.4	11.4	24.3	19.2
Capital outlay	100.0	32.5	6.2	4.5	2.3	5.1	9.2	23.6	16.6
Air transportation	100.0	75.7	.6	16.6	.9	2.4	.5	3.3	—
Other transportation	100.0	77.2	4.5	1.4	.4	7.3	1.4	6.7	1.2
Public safety:									
Police protection	100.0	38.9	2.9	3.6	2.8	6.5	11.1	19.2	15.0
Fire protection	100.0	36.8	3.4	4.2	4.0	8.7	14.1	19.6	9.3
Correction	100.0	54.3	5.1	18.3	—	5.9	5.4	10.0	.9
Protective inspection and regulation	100.0	31.0	7.2	10.4	.5	9.8	12.6	24.9	3.7
Environment and housing:									
Natural resources	100.0	98.4	—	—	—	—	—	—	1.6
Parks and recreation	100.0	40.6	1.7	5.1	1.7	7.9	12.0	21.6	9.5
Housing and community development	100.0	61.9	4.8	2.3	5.2	7.6	9.3	7.9	1.0
Sewerage	100.0	32.9	4.9	3.1	1.8	9.4	11.2	19.8	17.0
Solid waste management	100.0	33.7	9.3	4.3	2.5	7.4	10.8	20.8	11.3
Governmental administration:									
Financial administration	100.0	24.3	1.9	5.1	2.1	6.4	9.0	16.5	34.7
Judicial and legal	100.0	34.6	4.0	4.0	4.5	9.7	14.0	23.8	5.5
General public buildings	100.0	25.9	2.8	5.8	1.8	8.4	12.0	33.3	10.2
Other governmental administration	100.0	19.9	3.8	5.7	2.8	9.0	16.4	30.9	11.4
Interest on general debt	100.0	36.0	3.3	11.2	1.9	7.3	12.1	17.3	10.8
Other and unallocable	100.0	22.5	3.0	9.9	4.3	10.1	12.9	21.7	15.6
Utility and liquor store expenditure	100.0	38.7	2.6	4.5	1.3	9.8	8.1	15.3	19.7
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	41.8	2.6	5.7	1.3	10.3	11.0	16.8	10.6
Exhibit: Salaries and wages	100.0	38.1	5.2	4.4	2.8	7.7	11.6	19.0	11.1
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	916.25	1 242.02	1 011.54	1 503.16	623.32	914.92	748.82	823.40	695.59
General revenue	760.00	1 008.41	897.59	1 313.63	554.62	748.75	644.12	714.80	531.97
Intergovernmental revenue ¹	148.66	205.82	181.83	204.00	118.54	123.20	141.27	120.31	117.49
Federal Government	41.34	82.26	98.99	83.36	37.98	41.24	41.54	10.89	10.23
State government	91.63	108.28	79.54	104.12	79.21	71.57	94.19	94.59	76.16
From own sources	611.33	802.60	715.76	1 109.63	436.09	625.54	502.85	594.49	414.47
Taxes	373.67	503.83	425.56	589.12	309.32	391.68	292.13	363.63	248.61
Property	70.94	68.39	81.81	88.62	27.97	91.26	76.28	74.65	61.91
Other	302.73	435.45	343.76	500.50	281.35	300.42	215.85	288.98	186.70
Charges and miscellaneous	237.66	298.76	290.20	520.51	126.77	233.87	210.72	230.86	165.86
Utility and liquor store revenue	144.10	185.76	113.95	189.53	68.70	166.18	104.70	108.60	163.62
Employee retirement revenue	12.15	47.84	—	—	—	—	—	—	—
Expenditure	921.51	1 334.38	1 040.04	1 789.74	623.94	906.05	677.94	788.56	658.41
General expenditure	740.80	1 041.10	894.77	1 480.46	564.89	697.33	580.65	671.21	488.33
Current expenditure	606.84	833.10	669.18	1 280.98	493.22	603.96	486.50	554.44	394.26
Capital outlay	133.97	208.00	225.59	199.48	71.67	93.37	94.16	116.77	94.06
Education services:									
Education .....	.03	—	—	—	—	.12	—	—	.10
Libraries .....	.52	—	—	—	—	—	2.11	.83	.13
Social services and income maintenance:									
Public welfare .....	.49	.02	—	1.90	—	.76	.98	.54	.58
Hospitals	6.45	—	—	—	—	—	—	28.52	.03
Health	15.64	38.60	32.77	—	17.06	8.83	6.86	7.07	4.42
Transportation:									
Highways	83.88	94.40	100.61	114.23	67.78	65.92	65.89	90.25	80.26
Capital outlay	35.43	45.37	71.28	63.79	21.68	22.10	22.53	37.04	29.23
Air transportation	12.93	38.53	2.69	85.33	3.25	3.81	.43	1.87	—
Other transportation	5.96	18.14	8.71	3.20	.57	5.30	.58	1.77	.35
Public safety:									
Police protection	128.37	196.73	122.55	184.11	97.18	101.77	98.23	109.22	95.67
Fire protection	80.96	117.27	88.94	135.25	87.83	85.78	79.06	70.12	37.36
Correction	5.63	12.05	9.27	40.99	—	4.09	2.10	2.50	.25
Protective inspection and regulation	6.18	7.55	14.42	25.43	.80	7.41	5.39	6.80	1.15
Environment and housing:									
Natural resources .....	.16	.62	—	—	—	—	—	—	.01
Parks and recreation	42.96	68.73	23.25	86.37	19.79	41.48	35.61	41.04	20.28
Housing and community development	30.34	73.92	46.79	27.87	42.53	28.36	19.57	10.55	1.57
Sewerage	103.76	134.47	163.20	129.40	49.93	118.88	80.56	90.74	87.72
Solid waste management	32.98	43.73	99.46	56.26	22.23	29.90	24.58	30.30	18.55
Governmental administration:									
Financial administration	26.36	25.19	16.58	53.86	14.96	20.50	16.39	19.25	45.54
Judicial and legal	20.67	28.15	26.61	32.70	24.93	24.63	19.96	21.72	5.70
General public buildings	16.08	16.41	14.36	36.76	7.91	16.45	13.31	23.67	8.14
Other governmental administration	16.24	12.71	20.01	36.78	12.36	17.98	18.46	22.22	9.24
Interest on general debt	40.55	57.56	43.07	180.17	21.07	36.43	34.00	31.00	21.86
Other and unallocable	63.65	56.36	61.49	249.87	74.71	78.95	56.58	61.22	49.41
Utility and liquor store expenditure	173.35	264.31	145.27	309.28	59.05	208.72	97.29	117.35	170.08
Employee retirement expenditure	7.35	28.96	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	814.59	1 340.95	683.00	1 828.41	295.03	1 024.48	617.44	605.51	429.62
Exhibit: Salaries and wages	302.03	453.17	509.39	525.51	229.57	286.14	242.26	254.57	167.25

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
OKLAHOMA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	588	2	—	—	2	3	7	24	550
Population, 1990	2 387 462	812 021	—	—	160 632	162 625	246 643	366 103	639 438
Revenue	2 268 936	879 858	—	—	161 855	155 415	286 298	332 440	453 070
General revenue	1 814 864	770 984	—	—	147 958	115 697	223 117	259 271	297 837
Intergovernmental revenue ¹	115 583	47 663	—	—	7 626	2 924	7 737	17 171	32 462
Federal Government	52 472	25 456	—	—	933	810	3 724	7 419	14 330
State government	60 951	21 745	—	—	6 693	2 314	3 632	9 375	17 192
From own sources	1 699 281	723 321	—	—	140 332	112 773	215 380	242 100	265 375
Taxes	722 107	360 651	—	—	42 853	35 609	75 351	99 215	108 428
Property	68 390	45 659	—	—	1 461	9 726	4 999	2 894	3 651
Other	653 717	314 992	—	—	41 392	25 883	70 352	96 321	104 777
Charges and miscellaneous	977 174	362 670	—	—	97 479	77 164	140 029	142 885	156 947
Utility and liquor store revenue	424 509	82 323	—	—	10 885	39 718	63 181	73 169	155 233
Employee retirement revenue	29 563	26 551	—	—	3 012	—	—	—	—
Expenditure	2 203 383	907 900	—	—	128 699	144 592	279 678	316 454	426 060
General expenditure	1 784 335	806 267	—	—	118 976	109 285	223 539	245 893	280 375
Current expenditure	1 475 893	593 371	—	—	104 500	101 074	201 742	221 472	253 734
Capital outlay	308 442	212 896	—	—	14 476	8 211	21 797	24 421	26 641
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	8 721	—	—	—	675	83	2 580	2 652	2 731
Social services and income maintenance:									
Public welfare	4 460	—	—	—	69	—	—	404	3 987
Hospitals	372 732	—	—	—	75 041	50 438	93 279	84 825	69 149
Health	28 672	19 879	—	—	1 651	731	1 083	547	4 781
Transportation:									
Highways	131 137	68 636	—	—	5 084	3 692	14 531	17 553	21 641
Capital outlay	60 187	45 365	—	—	1 138	175	4 902	5 493	3 114
Air transportation	85 773	72 617	—	—	109	—	4 208	5 958	2 881
Other transportation	5 540	3 702	—	—	—	—	1 220	277	341
Public safety:									
Police protection	216 369	113 828	—	—	7 011	12 276	20 725	25 572	36 957
Fire protection	149 502	82 343	—	—	4 290	9 358	16 851	19 582	17 078
Correction	2 050	1 978	—	—	—	—	—	2	70
Protective inspection and regulation	7 625	4 176	—	—	537	662	825	1 000	425
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	90 815	55 938	—	—	2 522	4 204	9 919	9 488	8 744
Housing and community development	19 160	11 572	—	—	980	622	2 596	1 760	1 630
Sewerage	167 352	110 956	—	—	3 605	5 765	13 232	13 993	19 801
Solid waste management	90 159	39 096	—	—	5 316	4 431	9 380	12 471	19 465
Governmental administration:									
Financial administration	42 502	13 835	—	—	2 465	1 998	3 570	4 954	15 680
Judicial and legal	17 839	9 522	—	—	1 326	914	1 390	1 808	2 879
General public buildings	24 251	5 731	—	—	407	1 322	2 208	5 249	9 334
Other governmental administration	50 490	7 602	—	—	2 772	2 856	5 104	14 441	17 715
Interest on general debt	146 676	125 532	—	—	1 588	4 177	4 800	5 044	5 535
Other and unallocable	122 510	59 324	—	—	3 528	5 756	16 038	18 313	19 551
Utility and liquor store expenditure	406 441	91 508	—	—	7 241	35 307	56 139	70 561	145 685
Employee retirement expenditure	12 607	10 125	—	—	2 482	—	—	—	—
Debt outstanding at end of fiscal year	2 979 788	2 156 087	—	—	52 212	112 878	218 394	179 670	260 547
Exhibit: Salaries and wages	839 802	291 307	—	—	71 432	57 346	112 506	133 306	173 905
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.3	—	—	.3	.5	1.2	4.1	93.5
Population, 1990	100.0	34.0	—	—	6.7	6.8	10.3	15.3	26.8
Revenue, total	100.0	38.8	—	—	7.1	6.8	12.6	14.7	20.0
General revenue	100.0	42.5	—	—	8.2	6.4	12.3	14.3	16.4
Intergovernmental revenue ¹	100.0	41.2	—	—	6.6	2.5	6.7	14.9	28.1
Federal Government	100.0	48.5	—	—	1.8	1.2	7.1	14.1	27.3
State government	100.0	35.7	—	—	11.0	3.8	6.0	15.4	28.2
From own sources	100.0	42.6	—	—	8.3	6.6	12.7	14.2	15.6
Taxes	100.0	49.9	—	—	5.9	4.9	10.4	13.7	15.0
Property	100.0	66.8	—	—	2.1	14.2	7.3	4.2	5.3
Other	100.0	48.2	—	—	6.3	4.0	10.8	14.7	16.0
Charges and miscellaneous	100.0	37.1	—	—	10.0	7.9	14.3	14.6	16.1
Utility and liquor store revenue	100.0	19.4	—	—	2.6	9.4	14.9	17.2	36.6
Employee retirement revenue	100.0	89.8	—	—	10.2	—	—	—	—
Expenditure	100.0	41.2	—	—	5.8	6.6	12.7	14.4	19.3
General expenditure	100.0	45.2	—	—	6.7	6.1	12.5	13.8	15.7
Current expenditure	100.0	40.2	—	—	7.1	6.8	13.7	15.0	17.2
Capital outlay	100.0	69.0	—	—	4.7	2.7	7.1	7.9	8.6
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	7.7	1.0	29.6	30.4	31.3
Social services and income maintenance:									
Public welfare	100.0	—	—	—	1.5	—	—	—	89.4
Hospitals	100.0	—	—	—	20.1	13.5	25.0	22.8	18.6

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
OKLAHOMA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	69.3	—	—	5.8	2.5	3.8	1.9	16.7
Transportation:									
Highways	100.0	52.3	—	—	3.9	2.8	11.1	13.4	16.5
Capital outlay	100.0	75.4	—	—	1.9	.3	8.1	9.1	5.2
Air transportation	100.0	84.7	—	—	.1	—	4.9	6.9	3.4
Other transportation	100.0	66.8	—	—	—	—	22.0	5.0	6.2
Public safety:									
Police protection	100.0	52.6	—	—	3.2	5.7	9.6	11.8	17.1
Fire protection	100.0	55.1	—	—	2.9	6.3	11.3	13.1	11.4
Correction	100.0	96.5	—	—	—	—	—	.1	3.4
Protective inspection and regulation	100.0	54.8	—	—	7.0	8.7	10.8	13.1	5.6
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	61.6	—	—	2.8	4.6	10.9	10.4	9.6
Housing and community development	100.0	60.4	—	—	5.1	3.2	13.5	9.2	8.5
Sewerage	100.0	66.3	—	—	2.2	3.4	7.9	8.4	11.8
Solid waste management	100.0	43.4	—	—	5.9	4.9	10.4	13.8	21.6
Governmental administration:									
Financial administration	100.0	32.6	—	—	5.8	4.7	8.4	11.7	36.9
Judicial and legal	100.0	53.4	—	—	7.4	5.1	7.8	10.1	16.1
General public buildings	100.0	23.6	—	—	1.7	5.5	9.1	21.6	38.5
Other governmental administration	100.0	15.1	—	—	5.5	5.7	10.1	28.6	35.1
Interest on general debt	100.0	85.6	—	—	1.1	2.8	3.3	3.4	3.8
Other and unallocable	100.0	48.4	—	—	2.9	4.7	13.1	14.9	16.0
Utility and liquor store expenditure	100.0	22.5	—	—	1.8	8.7	13.8	17.4	35.8
Employee retirement expenditure	100.0	80.3	—	—	19.7	—	—	—	—
Debt outstanding at end of fiscal year	100.0	72.4	—	—	1.8	3.8	7.3	6.0	8.7
Exhibit: Salaries and wages	100.0	34.7	—	—	8.5	6.8	13.4	15.9	20.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	950.35	1 083.54	—	—	1 007.61	955.66	1 160.78	908.05	708.54
General revenue	760.16	949.46	—	—	921.10	711.43	904.62	708.19	465.78
Intergovernmental revenue ¹	48.41	58.70	—	—	47.47	17.98	31.37	46.90	50.77
Federal Government	21.98	31.35	—	—	5.81	3.75	15.10	20.26	22.41
State government	25.53	26.78	—	—	41.67	14.23	14.73	25.61	26.89
From own sources	711.75	890.77	—	—	873.62	693.45	873.25	661.29	415.01
Taxes	302.46	444.14	—	—	266.78	218.96	305.51	271.00	169.57
Property	28.65	56.23	—	—	9.10	20.27	59.81	7.90	5.71
Other	273.81	387.91	—	—	257.68	159.16	285.24	263.10	163.86
Charges and miscellaneous	409.29	446.63	—	—	606.85	474.49	567.74	390.29	245.45
Utility and liquor store revenue	177.81	101.38	—	—	67.76	244.23	256.16	199.86	242.76
Employee retirement revenue	12.38	32.70	—	—	18.75	—	—	—	—
Expenditure	922.90	1 118.07	—	—	801.20	889.11	1 133.94	864.39	666.30
General expenditure	747.38	992.91	—	—	740.67	672.01	906.33	671.65	438.47
Current expenditure	618.18	730.73	—	—	650.56	621.52	817.95	604.94	396.81
Capital outlay	129.19	262.18	—	—	90.12	50.49	88.37	66.71	41.66
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	3.65	—	—	—	4.20	.51	10.46	7.24	4.27
Social services and income maintenance:									
Public welfare	1.87	—	—	—	.43	—	—	1.10	6.24
Hospitals	156.12	—	—	—	467.16	310.15	378.19	231.70	108.14
Health	12.01	24.48	—	—	10.28	4.50	4.39	1.49	7.48
Transportation:									
Highways	54.93	84.52	—	—	31.65	22.70	58.92	47.95	33.84
Capital outlay	25.21	55.87	—	—	7.08	1.08	19.87	15.00	4.87
Air transportation	35.93	89.43	—	—	.68	—	17.06	16.27	4.51
Other transportation	2.32	4.56	—	—	—	—	4.95	.76	.53
Public safety:									
Police protection	90.63	140.18	—	—	43.65	75.49	84.03	69.85	57.80
Fire protection	62.62	101.41	—	—	26.71	57.54	68.32	53.49	26.71
Correction .....	.86	2.44	—	—	—	—	—	.01	.11
Protective inspection and regulation	3.19	5.14	—	—	3.34	4.07	3.34	2.73	.66
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	38.04	68.89	—	—	15.70	25.85	40.22	25.92	13.67
Housing and community development	8.03	14.25	—	—	6.10	3.82	10.53	4.81	2.55
Sewerage	70.10	136.64	—	—	22.44	35.45	53.65	38.22	30.97
Solid waste management	37.76	48.15	—	—	33.09	27.25	38.03	34.06	30.44
Governmental administration:									
Financial administration	17.80	17.04	—	—	15.35	12.29	14.47	13.53	24.52
Judicial and legal	7.47	11.73	—	—	8.25	5.62	5.64	4.94	4.50
General public buildings	10.16	7.06	—	—	2.53	8.13	8.95	14.34	14.60
Other governmental administration	21.15	9.36	—	—	17.26	17.56	20.69	39.45	27.70
Interest on general debt	61.44	154.59	—	—	9.89	25.68	19.46	13.78	8.66
Other and unallocable	51.31	73.06	—	—	21.96	35.39	65.03	50.02	30.58
Utility and liquor store expenditure	170.24	112.69	—	—	45.08	217.11	227.61	192.74	227.83
Employee retirement expenditure	5.28	12.47	—	—	15.45	—	—	—	—
Debt outstanding at end of fiscal year	1 248.10	2 655.21	—	—	325.04	694.10	885.47	490.76	407.46
Exhibit: Salaries and wages	351.76	358.74	—	—	444.69	352.63	456.15	364.12	271.97

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
OREGON									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	239	1	—	2	—	2	7	22	205
Population, 1990	1 759 498	437 319	—	220 455	—	121 545	263 293	327 796	389 090
Revenue	1 747 803	454 657	—	375 478	—	67 334	263 507	315 882	270 945
General revenue	1 337 564	402 451	—	181 097	—	60 184	216 557	253 622	223 653
Intergovernmental revenue ¹	283 709	65 741	—	28 953	—	11 838	63 440	50 750	62 987
Federal Government	46 933	11 757	—	6 882	—	410	4 112	11 434	12 338
State government	160 357	27 597	—	16 811	—	7 658	41 151	30 522	36 618
From own sources	1 053 855	336 710	—	152 144	—	48 346	153 117	202 872	160 666
Taxes	564 301	202 843	—	75 831	—	32 554	79 190	88 159	85 724
Property	396 501	138 450	—	63 560	—	22 007	56 106	61 646	54 732
Other	167 800	64 393	—	12 271	—	10 547	23 084	26 513	30 992
Charges and miscellaneous	489 554	133 867	—	76 313	—	15 792	73 927	114 713	74 942
Utility and liquor store revenue	409 560	51 527	—	194 381	—	7 150	46 950	62 260	47 292
Employee retirement revenue	679	679	—	—	—	—	—	—	—
Expenditure	1 816 463	580 690	—	377 652	—	70 779	234 998	297 529	254 815
General expenditure	1 338 422	494 724	—	183 837	—	62 590	185 758	206 745	204 768
Current expenditure	1 067 471	389 179	—	149 574	—	51 744	147 094	177 184	152 696
Capital outlay	270 951	105 545	—	34 263	—	10 846	38 664	29 561	52 072
Education services:									
Education	1 173	—	—	1 017	—	—	156	—	—
Libraries	29 258	—	—	4 883	—	1 919	10 515	5 595	6 346
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	22 671	—	—	—	—	—	—	22 465	206
Health	10 305	—	—	1 927	—	—	3 100	2 146	3 132
Transportation:									
Highways	159 705	64 135	—	20 528	—	7 389	21 760	20 892	25 001
Capital outlay	42 989	1 661	—	12 269	—	3 604	10 805	6 470	8 180
Air transportation	15 120	—	—	7 143	—	—	354	4 585	3 038
Other transportation	7 791	4 171	—	2 606	—	—	174	344	496
Public safety:									
Police protection	210 201	71 494	—	26 368	—	12 636	29 016	36 455	34 232
Fire protection	126 301	47 663	—	17 536	—	9 733	19 966	22 545	8 858
Correction	1 332	—	—	81	—	—	—	—	1 251
Protective inspection and regulation	23 226	10 407	—	3 813	—	2 388	3 716	1 783	1 119
Environment and housing:									
Natural resources	2	—	—	—	—	—	—	—	2
Parks and recreation	86 023	36 344	—	16 935	—	1 403	11 944	11 708	7 689
Housing and community development	41 710	19 933	—	6 575	—	454	6 843	4 381	3 524
Sewerage	243 616	108 520	—	21 961	—	8 461	36 302	28 275	40 097
Solid waste management	15 482	6 942	—	244	—	—	950	1 869	5 477
Governmental administration:									
Financial administration	46 916	16 975	—	3 849	—	2 629	5 293	7 419	10 751
Judicial and legal	15 258	2 577	—	2 495	—	1 244	2 756	3 422	2 764
General public buildings	24 181	6 181	—	4 672	—	2 387	2 563	2 764	5 614
Other governmental administration	56 613	9 948	—	9 890	—	3 777	10 928	10 023	12 047
Interest on general debt	74 482	42 735	—	5 884	—	3 239	10 306	5 737	6 581
Other and unallocable	127 056	46 699	—	25 430	—	9 916	14 337	14 337	26 543
Utility and liquor store expenditure	442 402	50 327	—	193 815	—	8 189	49 240	90 784	50 047
Employee retirement expenditure	35 639	35 639	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 979 045	758 688	—	277 885	—	72 241	197 296	505 524	167 411
Exhibit: Salaries and wages	526 181	180 763	—	86 612	—	25 355	68 419	92 768	72 264
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.4	—	.8	—	.8	2.9	9.2	85.8
Population, 1990	100.0	24.9	—	12.5	—	6.9	15.0	18.6	22.1
Revenue, total	100.0	26.0	—	21.5	—	3.9	15.1	18.1	15.5
General revenue	100.0	30.1	—	13.5	—	4.5	16.2	19.0	16.7
Intergovernmental revenue ¹	100.0	23.2	—	10.2	—	4.2	22.4	17.9	22.2
Federal Government	100.0	25.1	—	14.7	—	.9	8.8	24.4	26.3
State government	100.0	17.2	—	10.5	—	4.8	25.7	19.0	22.8
From own sources	100.0	32.0	—	14.4	—	4.6	14.5	19.3	15.2
Taxes	100.0	35.9	—	13.4	—	5.8	14.0	15.6	15.2
Property	100.0	34.9	—	16.0	—	5.6	14.2	15.5	13.8
Other	100.0	38.4	—	7.3	—	6.3	13.8	15.8	18.5
Charges and miscellaneous	100.0	27.3	—	15.6	—	3.2	15.1	23.4	15.3
Utility and liquor store revenue	100.0	12.6	—	47.5	—	1.7	11.5	15.2	11.5
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	32.0	—	20.8	—	3.9	12.9	16.4	14.0
General expenditure	100.0	37.0	—	13.7	—	4.7	13.9	15.4	15.3
Current expenditure	100.0	36.5	—	14.0	—	4.8	13.8	16.6	14.3
Capital outlay	100.0	39.0	—	12.6	—	4.0	14.3	10.9	19.2
Education services:									
Education	100.0	—	—	86.7	—	—	13.3	—	—
Libraries	100.0	—	—	16.7	—	6.6	35.9	19.1	21.7
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	—	—	—	—	99.1	.9

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
OREGON—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	—	18.7	—	—	30.1	20.8	30.4
Transportation:									
Highways	100.0	40.2	—	12.9	—	4.6	13.6	13.1	15.7
Capital outlay	100.0	3.9	—	28.5	—	8.4	25.1	15.1	19.0
Air transportation	100.0	—	—	47.2	—	—	2.3	30.3	20.1
Other transportation	100.0	53.5	—	33.4	—	—	2.2	4.4	6.4
Public safety:									
Police protection	100.0	34.0	—	12.5	—	6.0	13.8	17.3	16.3
Fire protection	100.0	37.7	—	13.9	—	7.7	15.8	17.9	7.0
Correction	100.0	—	—	6.1	—	—	—	—	93.9
Protective inspection and regulation	100.0	44.8	—	16.4	—	10.3	16.0	7.7	4.8
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	42.2	—	19.7	—	1.6	13.9	13.6	8.9
Housing and community development	100.0	47.8	—	15.8	—	1.1	16.4	10.5	8.4
Sewerage	100.0	44.5	—	9.0	—	3.5	14.9	11.6	16.5
Solid waste management	100.0	44.8	—	1.6	—	—	6.1	12.1	35.4
Governmental administration:									
Financial administration	100.0	36.2	—	8.2	—	5.6	11.3	15.8	22.9
Judicial and legal	100.0	16.9	—	16.4	—	8.2	16.1	22.4	18.1
General public buildings	100.0	25.6	—	19.3	—	9.9	10.6	11.4	23.2
Other governmental administration	100.0	17.6	—	17.5	—	6.7	19.3	17.7	21.3
Interest on general debt	100.0	57.4	—	7.9	—	4.3	13.8	7.7	8.8
Other and unallocable	100.0	36.8	—	20.0	—	3.9	7.2	11.3	20.9
Utility and liquor store expenditure	100.0	11.4	—	43.8	—	1.9	11.1	20.5	11.3
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	38.3	—	14.0	—	3.7	10.0	25.5	8.5
Exhibit: Salaries and wages	100.0	34.4	—	16.5	—	4.8	13.0	17.6	13.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	993.35	1 039.65	—	1 703.20	—	553.98	1 000.81	963.65	696.36
General revenue	760.20	920.27	—	821.47	—	495.16	822.49	773.72	574.81
Intergovernmental revenue ¹	161.24	150.33	—	131.33	—	97.40	240.95	154.82	161.88
Federal Government	26.67	26.88	—	31.22	—	3.37	15.62	34.88	31.71
State government	91.14	63.10	—	76.26	—	63.01	156.29	93.11	94.11
From own sources	598.95	769.94	—	690.14	—	397.76	581.55	618.90	412.93
Taxes	320.72	463.83	—	343.97	—	267.83	300.77	268.94	220.32
Property	225.35	316.59	—	288.31	—	181.06	213.09	188.06	140.67
Other	95.37	147.24	—	55.66	—	86.77	87.67	80.88	79.65
Charges and miscellaneous	278.24	306.11	—	346.16	—	129.93	280.78	349.95	192.61
Utility and liquor store revenue	232.77	117.82	—	881.73	—	58.83	178.32	189.94	121.55
Employee retirement revenue .....	.39	1.55	—	—	—	—	—	—	—
Expenditure	1 032.38	1 327.84	—	1 713.06	—	582.33	892.53	907.67	654.90
General expenditure	760.68	1 131.27	—	833.90	—	514.95	705.52	630.71	526.27
Current expenditure	606.69	889.92	—	678.48	—	425.72	558.67	540.53	392.44
Capital outlay	153.99	241.35	—	155.42	—	89.23	146.85	90.18	133.83
Education services:									
Education .....	.67	—	—	4.61	—	—	.59	—	—
Libraries	16.63	—	—	22.15	—	15.79	39.94	17.07	16.31
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	12.88	—	—	—	—	—	—	68.53	.53
Health	5.86	—	—	8.74	—	—	11.77	6.55	8.05
Transportation:									
Highways	90.77	146.65	—	93.12	—	60.79	82.65	63.73	64.26
Capital outlay	24.43	3.80	—	55.65	—	29.65	41.04	19.74	21.02
Air transportation	8.59	—	—	32.40	—	—	1.34	13.99	7.81
Other transportation	4.43	9.54	—	11.82	—	—	.66	1.05	1.27
Public safety:									
Police protection	119.47	163.48	—	119.61	—	103.96	110.20	111.21	87.98
Fire protection	71.78	108.99	—	79.54	—	80.08	75.83	68.78	22.77
Correction .....	.76	—	—	.37	—	—	—	—	3.22
Protective inspection and regulation	13.20	23.80	—	17.30	—	19.65	14.11	5.44	2.88
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	.01
Parks and recreation	48.89	83.11	—	76.82	—	11.54	45.36	35.72	19.76
Housing and community development	23.71	45.58	—	29.82	—	3.74	25.99	13.37	9.06
Sewerage	138.46	248.15	—	99.62	—	69.61	137.88	86.26	103.05
Solid waste management	8.80	15.87	—	1.11	—	—	3.61	5.70	14.08
Governmental administration:									
Financial administration	26.66	38.82	—	17.46	—	21.63	20.10	22.63	27.63
Judicial and legal	8.67	5.89	—	11.32	—	10.23	10.47	10.44	7.10
General public buildings	13.74	14.13	—	21.19	—	19.64	9.73	8.43	14.43
Other governmental administration	32.18	22.75	—	44.86	—	31.07	41.51	30.58	30.96
Interest on general debt	42.33	97.72	—	26.69	—	26.65	39.14	17.50	16.91
Other and unallocable	72.21	106.78	—	115.35	—	40.57	34.62	43.74	68.22
Utility and liquor store expenditure	251.44	115.08	—	879.16	—	67.37	187.02	276.95	128.63
Employee retirement expenditure	20.26	81.49	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 124.78	1 734.86	—	1 260.51	—	594.36	749.34	1 542.19	430.26
Exhibit: Salaries and wages	299.05	413.34	—	392.88	—	208.61	259.86	283.01	185.73

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
PENNSYLVANIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	1 022	2	—	2	2	4	13	49	950
Population, 1990	5 856 373	1 955 456	—	213 808	160 185	231 236	430 537	716 789	2 148 362
Revenue	5 645 677	3 877 788	—	161 055	96 708	180 105	217 825	323 596	788 600
General revenue	4 678 449	3 190 868	—	124 013	80 412	153 025	205 215	261 801	663 115
Intergovernmental revenue ¹	1 176 149	964 831	—	25 424	14 440	13 958	32 181	37 065	88 250
Federal Government	218 335	177 619	—	2 994	4 504	4 170	8 134	9 452	11 462
State government	811 474	667 611	—	14 411	3 445	8 669	21 837	26 168	69 333
From own sources	3 502 300	2 226 037	—	98 589	65 972	139 067	173 034	224 736	574 865
Taxes	2 426 798	1 719 590	—	59 512	44 433	54 497	106 196	133 476	309 094
Property	839 672	451 866	—	41 277	20 365	36 489	48 106	75 621	165 948
Other	1 587 126	1 267 724	—	18 235	24 068	18 008	58 090	57 855	143 146
Charges and miscellaneous	1 075 502	506 447	—	39 077	21 539	84 570	66 838	91 260	265 771
Utility and liquor store revenue	806 431	586 565	—	18 074	5 099	19 031	3 458	53 572	120 632
Employee retirement revenue	160 797	100 355	—	18 968	11 197	8 049	9 152	8 223	4 853
Expenditure	5 905 622	4 152 026	—	143 724	90 350	179 992	218 532	326 358	794 640
General expenditure	4 706 345	3 201 307	—	115 581	76 998	135 854	206 841	279 715	690 049
Current expenditure	4 162 073	2 881 252	—	105 361	63 235	120 803	180 119	234 012	577 291
Capital outlay	544 272	320 055	—	10 220	13 763	15 051	26 722	45 703	112 758
Education services:									
Education	16 597	16 597	—	—	—	—	—	—	—
Libraries	54 872	42 684	—	—	2 256	1 919	1 284	2 768	3 961
Social services and income maintenance:									
Public welfare	212 796	212 581	—	—	—	—	—	58	157
Hospitals	48 567	48 540	—	—	—	—	—	—	27
Health	301 406	293 661	—	3 043	5	695	1 919	742	1 341
Transportation:									
Highways	345 756	116 888	—	11 352	6 526	14 676	21 547	52 589	122 178
Capital outlay	117 998	47 469	—	961	809	6 711	5 238	21 135	35 675
Air transportation	124 447	124 166	—	67	—	—	—	102	112
Other transportation	55 036	50 351	—	180	—	—	1 750	1 527	1 228
Public safety:									
Police protection	668 127	402 398	—	21 406	13 290	22 614	39 618	49 955	118 846
Fire protection	271 582	166 492	—	15 835	11 021	14 146	19 874	20 010	24 204
Correction	140 345	140 329	—	—	—	—	—	16	—
Protective inspection and regulation	26 854	19 508	—	907	923	575	1 086	1 588	2 267
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	165 958	109 700	—	4 322	4 404	5 670	8 964	11 163	21 735
Housing and community development	153 938	98 776	—	7 451	5 603	9 434	13 748	8 555	10 371
Sewerage	368 389	147 072	—	15 155	4 708	12 628	23 804	33 962	131 060
Solid waste management	267 532	146 486	—	10 950	2 998	9 288	16 266	21 598	59 946
Governmental administration:									
Financial administration	109 530	65 267	—	4 306	1 533	5 354	6 328	7 796	18 946
Judicial and legal	178 328	166 943	—	553	408	499	1 595	1 162	7 168
General public buildings	157 303	122 037	—	4 560	1 481	2 852	4 701	4 500	17 172
Other governmental administration	120 534	42 770	—	2 685	7 252	3 246	9 501	14 805	40 275
Interest on general debt	238 767	192 595	—	3 862	4 334	7 141	6 848	9 948	14 039
Other and unallocable	679 681	475 466	—	8 947	10 256	25 117	28 008	36 871	95 016
Utility and liquor store expenditure	834 771	623 002	—	17 123	5 935	38 969	3 740	43 453	102 549
Employee retirement expenditure	364 506	327 717	—	11 020	7 417	5 169	7 951	3 190	2 042
Debt outstanding at end of fiscal year	5 721 273	4 495 529	—	90 899	49 530	547 557	100 841	168 221	268 696
Exhibit: Salaries and wages	1 947 413	1 337 794	—	73 741	35 895	66 257	86 942	110 473	236 311
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.2	.2	.4	1.3	4.8	93.0
Population, 1990	100.0	33.4	—	3.7	2.7	3.9	7.4	12.2	36.7
Revenue, total	100.0	68.7	—	2.9	1.7	3.2	3.9	5.7	14.0
General revenue	100.0	68.2	—	2.7	1.7	3.3	4.4	5.6	14.2
Intergovernmental revenue ¹	100.0	82.0	—	2.2	1.2	1.2	2.7	3.2	7.5
Federal Government	100.0	81.4	—	1.4	2.1	1.9	3.7	4.3	5.2
State government	100.0	82.3	—	1.8	.4	1.1	2.7	3.2	8.5
From own sources	100.0	63.6	—	2.8	1.9	4.0	4.9	6.4	16.4
Taxes	100.0	70.9	—	2.5	1.8	2.2	4.4	5.5	12.7
Property	100.0	53.8	—	4.9	2.4	4.3	5.7	9.0	19.8
Other	100.0	79.9	—	1.1	1.5	1.1	3.7	3.6	9.0
Charges and miscellaneous	100.0	47.1	—	3.6	2.0	7.9	6.2	8.5	24.7
Utility and liquor store revenue	100.0	72.7	—	2.2	.6	2.4	.4	6.6	15.0
Employee retirement revenue	100.0	62.4	—	11.8	7.0	5.0	5.7	5.1	3.0
Expenditure	100.0	70.3	—	2.4	1.5	3.0	3.7	5.5	13.5
General expenditure	100.0	68.0	—	2.5	1.6	2.9	4.4	5.9	14.7
Current expenditure	100.0	69.2	—	2.5	1.5	2.9	4.3	5.6	13.9
Capital outlay	100.0	58.8	—	1.9	2.5	2.8	4.9	8.4	20.7
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	77.8	—	—	4.1	3.5	2.3	5.0	7.2
Social services and income maintenance:									
Public welfare	100.0	99.9	—	—	—	—	—	—	.1
Hospitals	100.0	99.9	—	—	—	—	—	—	.1

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
PENNSYLVANIA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	97.4	—	1.0	—	.2	.6	.2	.4
Transportation:									
Highways-----	100.0	33.8	—	3.3	1.9	4.2	6.2	15.2	35.3
Capital outlay-----	100.0	40.2	—	.8	.7	5.7	4.4	17.9	30.2
Air transportation-----	100.0	99.8	—	.1	—	—	—	.1	.1
Other transportation-----	100.0	91.5	—	.3	—	—	3.2	2.8	2.2
Public safety:									
Police protection-----	100.0	60.2	—	3.2	2.0	3.4	5.9	7.5	17.8
Fire protection-----	100.0	61.3	—	5.8	4.1	5.2	7.3	7.4	8.9
Correction-----	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation-----	100.0	72.6	—	3.4	3.4	2.1	4.0	5.9	8.4
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	100.0	66.1	—	2.6	2.7	3.4	5.4	6.7	13.1
Housing and community development-----	100.0	64.2	—	4.8	3.6	6.1	8.9	5.6	6.7
Sewerage-----	100.0	39.9	—	4.1	1.3	3.4	6.5	9.2	35.6
Solid waste management-----	100.0	54.8	—	4.1	1.1	3.5	6.1	8.1	22.4
Governmental administration:									
Financial administration-----	100.0	59.6	—	3.9	1.4	4.9	5.8	7.1	17.3
Judicial and legal-----	100.0	93.6	—	.3	.2	.3	.9	.7	4.0
General public buildings-----	100.0	77.6	—	2.9	.9	1.8	3.0	2.9	10.9
Other governmental administration-----	100.0	35.5	—	2.2	6.0	2.7	7.9	12.3	33.4
Interest on general debt-----	100.0	80.7	—	1.6	1.8	3.0	2.9	4.2	5.9
Other and unallocable-----	100.0	70.0	—	1.3	1.5	3.7	4.1	5.4	14.0
Utility and liquor store expenditure-----	100.0	74.6	—	2.1	.7	4.7	.4	5.2	12.3
Employee retirement expenditure-----	100.0	89.9	—	3.0	2.0	1.4	2.2	.9	.6
Debt outstanding at end of fiscal year-----	100.0	78.6	—	1.6	.9	9.6	1.8	2.9	4.7
Exhibit: Salaries and wages-----	100.0	68.7	—	3.8	1.8	3.4	4.5	5.7	12.1
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	964.02	1 983.06	—	753.27	603.73	778.88	505.94	451.45	367.07
General revenue-----	798.86	1 631.78	—	580.02	501.99	661.77	476.65	365.24	308.66
Intergovernmental revenue ¹ -----	200.83	493.40	—	118.91	90.15	60.36	74.75	51.71	41.08
Federal Government-----	37.28	90.83	—	14.00	28.12	18.03	18.89	13.19	5.34
State government-----	138.56	341.41	—	67.40	21.51	37.49	50.72	36.51	32.27
From own sources-----	598.03	1 138.37	—	461.11	411.85	601.41	401.90	313.53	267.58
Taxes-----	414.39	879.38	—	278.34	277.39	235.68	246.66	186.21	143.87
Property-----	143.38	231.08	—	193.06	127.13	157.80	111.73	105.50	77.24
Other-----	271.01	648.30	—	85.29	150.25	77.88	134.92	80.71	66.63
Charges and miscellaneous-----	183.65	258.99	—	182.77	134.46	365.73	155.24	127.32	123.71
Utility and liquor store revenue-----	137.70	299.96	—	84.53	31.83	82.30	8.03	74.74	56.15
Employee retirement revenue-----	27.46	51.32	—	88.72	69.90	34.81	21.26	11.47	2.26
Expenditure-----	1 008.41	2 123.30	—	672.21	564.04	778.39	507.58	455.31	369.88
General expenditure-----	803.63	1 637.12	—	540.58	480.68	587.51	480.43	390.23	321.20
Current expenditure-----	710.69	1 473.44	—	492.78	394.76	522.42	418.36	326.47	268.71
Capital outlay-----	92.94	163.67	—	47.80	85.92	65.09	62.07	63.76	52.49
Education services:									
Education-----	2.83	8.49	—	—	—	—	—	—	—
Libraries-----	9.37	21.83	—	—	14.08	8.30	2.98	3.86	1.84
Social services and income maintenance:									
Public welfare-----	36.34	108.71	—	—	—	—	—	.08	.07
Hospitals-----	8.29	24.82	—	—	—	—	—	—	.01
Health-----	51.47	150.18	—	14.23	.03	3.01	4.46	1.04	.62
Transportation:									
Highways-----	59.04	59.78	—	53.09	40.74	63.47	50.05	73.37	56.87
Capital outlay-----	20.15	24.28	—	4.49	5.05	29.02	12.17	29.49	16.61
Air transportation-----	21.25	63.50	—	.31	—	—	—	.14	.05
Other transportation-----	9.40	25.75	—	.84	—	—	4.06	2.13	.57
Public safety:									
Police protection-----	114.09	205.78	—	100.12	82.97	97.80	92.02	69.69	55.32
Fire protection-----	46.37	85.14	—	74.06	68.80	61.18	46.16	27.92	11.27
Correction-----	23.96	71.76	—	—	—	—	—	.02	—
Protective inspection and regulation-----	4.59	9.98	—	4.24	5.76	2.49	2.52	2.22	1.06
Environment and housing:									
Natural resources-----	—	—	—	—	—	—	—	—	—
Parks and recreation-----	28.34	56.10	—	20.21	27.49	24.52	20.82	15.57	10.12
Housing and community development-----	26.29	50.51	—	34.85	34.98	40.80	31.93	11.94	4.83
Sewerage-----	62.90	75.21	—	70.88	29.39	54.61	55.29	47.38	61.00
Solid waste management-----	45.68	74.91	—	51.21	18.72	40.17	37.78	30.13	27.90
Governmental administration:									
Financial administration-----	18.70	33.38	—	20.14	9.57	23.15	14.70	10.88	8.82
Judicial and legal-----	30.45	85.37	—	2.59	2.55	2.16	3.70	1.62	3.34
General public buildings-----	26.86	62.41	—	21.33	9.25	12.33	10.92	6.28	7.99
Other governmental administration-----	20.58	21.87	—	12.56	45.27	14.04	22.07	20.65	18.75
Interest on general debt-----	40.77	98.49	—	18.06	27.06	30.88	15.91	13.88	6.53
Other and unallocable-----	116.06	243.15	—	41.85	64.03	108.62	65.05	51.44	44.23
Utility and liquor store expenditure-----	142.54	318.60	—	80.09	37.05	168.52	8.69	60.62	47.73
Employee retirement expenditure-----	62.24	167.59	—	51.54	46.30	22.35	18.47	4.45	.95
Debt outstanding at end of fiscal year-----	976.93	2 298.97	—	425.14	309.20	2 367.96	234.22	234.69	125.07
Exhibit: Salaries and wages-----	332.53	684.13	—	344.89	224.08	286.53	201.94	154.12	110.00

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
RHODE ISLAND									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	8	—	—	1	2	2	2	1	—
Population, 1990	534 980	—	—	160 728	161 487	123 024	72 104	17 637	—
Revenue	1 017 454	—	—	332 588	282 309	255 636	123 655	23 266	—
General revenue	948 354	—	—	295 217	272 978	242 601	114 292	23 266	—
Intergovernmental revenue ¹	326 120	—	—	99 462	54 799	126 563	35 087	10 209	—
Federal Government	53 034	—	—	10 012	1 485	36 641	4 896	—	—
State government	266 008	—	—	88 027	53 234	87 861	29 298	7 588	—
From own sources	622 234	—	—	195 755	218 179	116 038	79 205	13 057	—
Taxes	537 534	—	—	167 231	187 368	103 646	68 000	11 289	—
Property	531 288	—	—	165 821	185 020	102 810	66 640	11 197	—
Other	6 246	—	—	1 410	2 348	1 036	1 360	92	—
Charges and miscellaneous	84 700	—	—	28 524	30 811	12 392	11 205	1 768	—
Utility and liquor store revenue	46 966	—	—	19 653	5 821	13 035	8 457	—	—
Employee retirement revenue	22 134	—	—	17 718	3 510	—	906	—	—
Expenditure	999 009	—	—	324 579	271 184	240 305	125 125	37 816	—
General expenditure	928 020	—	—	292 354	253 834	229 271	114 745	37 816	—
Current expenditure	887 827	—	—	278 421	234 992	226 212	113 192	35 010	—
Capital outlay	40 193	—	—	13 933	18 842	3 059	1 553	2 806	—
Education services:									
Education	483 195	—	—	133 683	142 463	126 365	57 034	23 650	—
Libraries	8 597	—	—	1 749	2 888	2 721	1 135	104	—
Social services and income maintenance:									
Public welfare	26 153	—	—	15 161	2 483	2 460	4 503	1 546	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	563	—	—	128	67	368	—	—	—
Transportation:									
Highways	22 319	—	—	3 035	8 589	8 003	1 738	954	—
Capital outlay	2 111	—	—	—	1 447	481	183	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	1 088	—	—	1 021	—	—	67	—	—
Public safety:									
Police protection	75 981	—	—	22 885	20 316	20 551	10 058	2 171	—
Fire protection	81 570	—	—	25 534	22 206	21 259	10 573	1 998	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	7 028	—	—	1 900	972	920	917	2 319	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	25 345	—	—	13 563	4 808	5 055	1 846	73	—
Housing and community development	19 549	—	—	8 669	2 208	6 110	1 947	615	—
Sewerage	28 755	—	—	800	12 889	7 549	7 245	272	—
Solid waste management	18 482	—	—	5 146	6 439	3 767	3 000	130	—
Governmental administration:									
Financial administration	14 514	—	—	4 639	4 493	2 776	2 321	285	—
Judicial and legal	5 205	—	—	3 080	1 022	803	216	84	—
General public buildings	8 462	—	—	3 200	2 552	2 366	344	—	—
Other governmental administration	12 780	—	—	4 176	3 173	3 383	1 751	297	—
Interest on general debt	16 423	—	—	2 891	7 286	2 661	2 662	923	—
Other and unallocable	72 011	—	—	41 094	8 980	12 154	7 388	2 395	—
Utility and liquor store expenditure	37 660	—	—	13 658	5 402	11 034	7 566	—	—
Employee retirement expenditure	33 329	—	—	18 567	11 948	—	2 814	—	—
Debt outstanding at end of fiscal year	327 624	—	—	108 127	93 970	37 010	70 282	18 235	—
Exhibit: Salaries and wages	449 840	—	—	136 240	145 533	93 976	63 143	10 948	—
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	—	12.5	25.0	25.0	25.0	12.5	—
Population, 1990	100.0	—	—	30.0	30.2	23.0	13.5	3.3	—
Revenue, total	100.0	—	—	32.7	27.7	25.1	12.2	2.3	—
General revenue	100.0	—	—	31.1	28.8	25.6	12.1	2.5	—
Intergovernmental revenue ¹	100.0	—	—	30.5	16.8	38.8	10.8	3.1	—
Federal Government	100.0	—	—	18.9	2.8	69.1	9.2	—	—
State government	100.0	—	—	33.1	20.0	33.0	11.0	2.9	—
From own sources	100.0	—	—	31.5	35.1	18.6	12.7	2.1	—
Taxes	100.0	—	—	31.1	34.9	19.3	12.7	2.1	—
Property	100.0	—	—	31.2	34.8	19.3	12.5	2.1	—
Other	100.0	—	—	22.6	37.6	16.6	21.8	1.5	—
Charges and miscellaneous	100.0	—	—	33.7	36.4	14.6	13.2	2.1	—
Utility and liquor store revenue	100.0	—	—	41.8	12.4	27.8	18.0	—	—
Employee retirement revenue	100.0	—	—	80.0	15.9	—	4.1	—	—
Expenditure	100.0	—	—	32.5	27.1	24.1	12.5	3.8	—
General expenditure	100.0	—	—	31.5	27.4	24.7	12.4	4.1	—
Current expenditure	100.0	—	—	31.4	26.5	25.5	12.7	3.9	—
Capital outlay	100.0	—	—	34.7	46.9	7.6	3.9	7.0	—
Education services:									
Education	100.0	—	—	27.7	29.5	26.2	11.8	4.9	—
Libraries	100.0	—	—	20.3	33.6	31.7	13.2	1.2	—
Social services and income maintenance:									
Public welfare	100.0	—	—	58.0	9.5	9.4	17.2	5.9	—
Hospitals	—	—	—	—	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
RHODE ISLAND—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	22.7	11.9	65.4	-	-	-
Transportation:									
Highways-----	100.0	-	-	13.6	38.5	35.9	7.8	4.3	-
Capital outlay-----	100.0	-	-	-	68.5	22.8	8.7	-	-
Air transportation-----	-	-	-	-	-	-	-	-	-
Other transportation-----	100.0	-	-	93.8	-	-	6.2	-	-
Public safety:									
Police protection-----	100.0	-	-	30.1	26.7	27.0	13.2	2.9	-
Fire protection-----	100.0	-	-	31.3	27.2	26.1	13.0	2.4	-
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	100.0	-	-	27.0	13.8	13.1	13.0	33.0	-
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	53.5	19.0	19.9	7.3	.3	-
Housing and community development-----	100.0	-	-	44.3	11.3	31.3	10.0	3.1	-
Sewerage-----	100.0	-	-	2.8	44.8	26.3	25.2	.9	-
Solid waste management-----	100.0	-	-	27.8	34.8	20.4	16.2	.7	-
Governmental administration:									
Financial administration-----	100.0	-	-	32.0	31.0	19.1	16.0	2.0	-
Judicial and legal-----	100.0	-	-	59.2	19.6	15.4	4.1	1.6	-
General public buildings-----	100.0	-	-	37.8	30.2	28.0	4.1	-	-
Other governmental administration-----	100.0	-	-	32.7	24.8	26.5	13.7	2.3	-
Interest on general debt-----	100.0	-	-	17.6	44.4	16.2	16.2	5.6	-
Other and unallocable-----	100.0	-	-	57.1	12.5	16.9	10.3	3.3	-
Utility and liquor store expenditure-----	100.0	-	-	36.3	14.3	29.3	20.1	-	-
Employee retirement expenditure-----	-	-	-	55.7	35.8	-	8.4	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	33.0	28.7	11.3	21.5	5.6	-
Exhibit: Salaries and wages-----	100.0	-	-	30.3	32.4	20.9	14.0	2.4	-
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 901.85	-	-	2 069.26	1 748.18	2 077.94	1 714.95	1 319.16	-
General revenue-----	1 772.69	-	-	1 836.75	1 690.40	1 971.98	1 585.10	1 319.16	-
Intergovernmental revenue ¹ -----	609.59	-	-	618.82	339.34	1 028.77	486.62	578.84	-
Federal Government-----	99.13	-	-	62.29	9.20	297.84	67.90	-	-
State government-----	497.23	-	-	547.68	329.65	714.18	406.33	430.23	-
From own sources-----	1 163.10	-	-	1 217.93	1 351.06	943.21	1 098.48	740.32	-
Taxes-----	1 004.77	-	-	1 040.46	1 160.27	842.49	943.08	640.07	-
Property-----	993.10	-	-	1 031.69	1 145.73	834.06	924.22	634.86	-
Other-----	11.68	-	-	8.77	14.54	8.42	18.86	5.22	-
Charges and miscellaneous-----	158.32	-	-	177.47	190.80	100.73	155.40	100.24	-
Utility and liquor store revenue-----	87.79	-	-	122.27	36.05	105.95	117.29	-	-
Employee retirement revenue-----	41.37	-	-	110.24	21.74	-	12.57	-	-
Expenditure-----	1 867.38	-	-	2 019.43	1 679.29	1 953.32	1 735.34	2 144.13	-
General expenditure-----	1 734.68	-	-	1 818.94	1 571.85	1 863.63	1 591.38	2 144.13	-
Current expenditure-----	1 659.55	-	-	1 732.25	1 455.18	1 838.76	1 569.84	1 985.03	-
Capital outlay-----	75.13	-	-	86.69	116.68	24.87	21.54	159.10	-
Education services:									
Education-----	903.20	-	-	831.73	882.19	1 027.16	791.00	1 340.93	-
Libraries-----	16.07	-	-	10.88	17.88	22.12	15.74	5.90	-
Social services and income maintenance:									
Public welfare-----	48.89	-	-	94.33	15.38	20.00	62.45	87.66	-
Hospitals-----	-	-	-	-	-	-	-	-	-
Health-----	1.05	-	-	.80	.41	2.99	-	-	-
Transportation:									
Highways-----	41.72	-	-	18.88	53.19	65.05	24.10	54.09	-
Capital outlay-----	3.95	-	-	-	8.96	3.91	2.54	-	-
Air transportation-----	-	-	-	-	-	-	-	-	-
Other transportation-----	2.03	-	-	6.35	-	-	.93	-	-
Public safety:									
Police protection-----	142.03	-	-	142.38	125.81	167.05	139.49	123.09	-
Fire protection-----	152.47	-	-	158.86	137.51	172.80	146.64	113.28	-
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	13.14	-	-	11.82	6.02	7.48	12.72	131.48	-
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	47.38	-	-	84.38	29.77	41.09	25.60	4.14	-
Housing and community development-----	36.54	-	-	53.94	13.67	49.67	27.00	34.87	-
Sewerage-----	53.75	-	-	4.98	79.81	61.36	100.48	15.42	-
Solid waste management-----	34.55	-	-	32.02	39.87	30.62	41.61	7.37	-
Governmental administration:									
Financial administration-----	27.13	-	-	28.86	27.82	22.56	32.19	16.16	-
Judicial and legal-----	9.73	-	-	19.16	6.33	6.53	3.00	4.76	-
General public buildings-----	15.82	-	-	19.91	15.80	19.23	4.77	-	-
Other governmental administration-----	23.89	-	-	25.98	19.65	27.50	24.28	16.84	-
Interest on general debt-----	30.70	-	-	17.99	45.12	21.63	36.92	52.33	-
Other and unallocable-----	134.61	-	-	255.67	55.61	98.79	102.46	135.79	-
Utility and liquor store expenditure-----	70.40	-	-	84.98	33.45	89.69	104.93	-	-
Employee retirement expenditure-----	62.30	-	-	115.52	73.99	-	39.03	-	-
Debt outstanding at end of fiscal year-----	612.40	-	-	672.73	581.90	300.84	974.73	1 033.91	-
Exhibit: Salaries and wages-----	840.85	-	-	847.64	901.21	763.88	875.72	620.74	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
SOUTH CAROLINA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	269	—	—	—	2	2	6	19	240
Population, 1990	1 275 849	—	—	—	178 466	128 500	213 158	295 324	460 401
Revenue	1 072 106	—	—	—	203 946	86 258	170 741	274 123	337 038
General revenue	626 132	—	—	—	160 513	68 445	100 808	127 637	168 729
Intergovernmental revenue ¹	105 918	—	—	—	19 706	9 579	15 973	23 835	36 825
Federal Government	33 304	—	—	—	8 701	3 207	6 951	2 470	11 975
State government	56 145	—	—	—	7 936	6 083	7 586	13 914	20 626
From own sources	520 214	—	—	—	140 807	58 866	84 835	103 802	131 904
Taxes	323 467	—	—	—	69 032	45 712	53 566	64 427	90 730
Property	203 605	—	—	—	46 306	25 740	32 980	40 736	57 843
Other	119 862	—	—	—	22 726	19 972	20 586	23 691	32 887
Charges and miscellaneous	196 747	—	—	—	71 775	13 154	31 269	39 375	41 174
Utility and liquor store revenue	442 660	—	—	—	43 433	16 364	68 068	146 486	168 309
Employee retirement revenue	3 314	—	—	—	—	1 449	1 865	—	—
Expenditure	1 145 812	—	—	—	232 186	116 861	188 725	272 488	335 552
General expenditure	665 962	—	—	—	159 475	94 339	121 143	117 145	173 860
Current expenditure	541 351	—	—	—	127 111	58 360	100 117	102 828	152 935
Capital outlay	124 611	—	—	—	32 364	35 979	21 026	14 317	20 925
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	689	—	—	—	—	—	—	613	76
Social services and income maintenance:									
Public welfare	427	—	—	—	351	—	—	55	21
Hospitals	6	—	—	—	—	—	—	—	6
Health	1 960	—	—	—	425	126	477	305	627
Transportation:									
Highways	42 051	—	—	—	8 660	3 772	5 405	8 853	15 361
Capital outlay	5 075	—	—	—	1 812	158	422	869	1 814
Air transportation	2 815	—	—	—	—	—	743	1 814	258
Other transportation	7 660	—	—	—	6 440	324	51	557	288
Public safety:									
Police protection	130 200	—	—	—	23 550	15 876	19 213	23 210	48 351
Fire protection	70 149	—	—	—	17 279	8 661	12 181	12 611	19 417
Correction	1 200	—	—	—	—	—	482	86	632
Protective inspection and regulation	6 563	—	—	—	1 385	785	1 205	1 805	1 383
Environment and housing:									
Natural resources	943	—	—	—	363	426	—	—	154
Parks and recreation	70 832	—	—	—	13 419	29 031	7 251	13 509	7 622
Housing and community development	13 599	—	—	—	3 764	3 117	4 462	739	1 517
Sewerage	68 682	—	—	—	36 631	1 527	19 291	8 465	2 768
Solid waste management	54 834	—	—	—	8 529	4 766	8 996	11 713	20 830
Governmental administration:									
Financial administration	18 189	—	—	—	2 550	1 352	5 369	3 713	5 205
Judicial and legal	9 846	—	—	—	2 332	1 471	918	2 134	2 991
General public buildings	7 917	—	—	—	1 077	1 686	1 807	708	2 639
Other governmental administration	52 957	—	—	—	4 610	4 804	10 682	8 904	23 957
Interest on general debt	18 951	—	—	—	4 492	3 046	5 865	2 284	3 264
Other and unallocable	85 492	—	—	—	23 618	13 569	16 745	15 067	16 493
Utility and liquor store expenditure	477 723	—	—	—	72 711	21 710	66 267	155 343	161 692
Employee retirement expenditure	2 127	—	—	—	—	812	1 315	—	—
Debt outstanding at end of fiscal year	1 079 355	—	—	—	444 717	83 863	190 640	190 152	169 983
Exhibit: Salaries and wages	389 784	—	—	—	81 848	37 527	68 171	83 166	119 072
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	—	—	.7	.7	2.2	7.1	89.2
Population, 1990	100.0	—	—	—	14.0	10.1	16.7	23.1	36.1
Revenue, total	100.0	—	—	—	19.0	8.0	15.9	25.6	31.4
General revenue	100.0	—	—	—	25.6	10.9	16.1	20.4	26.9
Intergovernmental revenue ¹	100.0	—	—	—	18.6	9.0	15.1	22.5	34.8
Federal Government	100.0	—	—	—	26.1	9.6	20.9	7.4	36.0
State government	100.0	—	—	—	14.1	10.8	13.5	24.8	36.7
From own sources	100.0	—	—	—	27.1	11.3	16.3	20.0	25.4
Taxes	100.0	—	—	—	21.3	14.1	16.6	19.9	28.0
Property	100.0	—	—	—	22.7	12.6	16.2	20.0	28.4
Other	100.0	—	—	—	19.0	16.7	17.2	19.8	27.4
Charges and miscellaneous	100.0	—	—	—	36.5	6.7	15.9	20.0	20.9
Utility and liquor store revenue	100.0	—	—	—	9.8	3.7	15.4	33.1	38.0
Employee retirement revenue	100.0	—	—	—	—	43.7	56.3	—	—
Expenditure	100.0	—	—	—	20.3	10.2	16.5	23.8	29.3
General expenditure	100.0	—	—	—	23.9	14.2	18.2	17.6	26.1
Current expenditure	100.0	—	—	—	23.5	10.8	18.5	19.0	28.3
Capital outlay	100.0	—	—	—	26.0	28.9	16.9	11.5	16.8
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	—	—	89.0	11.0
Social services and income maintenance:									
Public welfare	100.0	—	—	—	82.2	—	—	12.9	4.9
Hospitals	100.0	—	—	—	—	—	—	—	100.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
SOUTH CAROLINA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	-	21.7	6.4	24.3	15.6	32.0
Transportation:									
Highways-----	100.0	-	-	-	20.6	9.0	12.9	21.1	36.5
Capital outlay-----	100.0	-	-	-	35.7	3.1	8.3	17.1	35.7
Air transportation-----	100.0	-	-	-	-	-	26.4	64.4	9.2
Other transportation-----	100.0	-	-	-	84.1	4.2	.7	7.3	3.8
Public safety:									
Police protection-----	100.0	-	-	-	18.1	12.2	14.8	17.8	37.1
Fire protection-----	100.0	-	-	-	24.6	12.3	17.4	18.0	27.7
Correction-----	100.0	-	-	-	-	-	40.2	7.2	52.7
Protective inspection and regulation-----	100.0	-	-	-	21.1	12.0	18.4	27.5	21.1
Environment and housing:									
Natural resources-----	100.0	-	-	-	38.5	45.2	-	-	16.3
Parks and recreation-----	100.0	-	-	-	18.9	41.0	10.2	19.1	10.8
Housing and community development-----	100.0	-	-	-	27.7	22.9	32.8	5.4	11.2
Sewerage-----	100.0	-	-	-	53.3	2.2	28.1	12.3	4.0
Solid waste management-----	100.0	-	-	-	15.6	8.7	16.4	21.4	38.0
Governmental administration:									
Financial administration-----	100.0	-	-	-	14.0	7.4	29.5	20.4	28.6
Judicial and legal-----	100.0	-	-	-	23.7	14.9	9.3	21.7	30.4
General public buildings-----	100.0	-	-	-	13.6	21.3	22.8	8.9	33.3
Other governmental administration-----	100.0	-	-	-	8.7	9.1	20.2	16.8	45.2
Interest on general debt-----	100.0	-	-	-	23.7	16.1	30.9	12.1	17.2
Other and unallocable-----	100.0	-	-	-	27.6	15.9	19.6	17.6	19.3
Utility and liquor store expenditure-----	100.0	-	-	-	15.2	4.5	13.9	32.5	33.8
Employee retirement expenditure-----	100.0	-	-	-	-	38.2	61.8	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	-	41.2	7.8	17.7	17.6	15.7
Exhibit: Salaries and wages-----	100.0	-	-	-	21.0	9.6	17.5	21.3	30.5
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	840.31	-	-	-	1 142.77	671.27	801.01	928.21	732.05
General revenue-----	490.76	-	-	-	899.40	532.65	472.93	432.19	366.48
Intergovernmental revenue ¹ -----	83.02	-	-	-	110.42	74.54	74.94	80.71	79.98
Federal Government-----	26.10	-	-	-	48.75	24.96	32.61	8.36	26.01
State government-----	44.01	-	-	-	44.47	47.34	35.59	47.11	44.80
From own sources-----	407.74	-	-	-	788.99	458.10	397.99	351.49	286.50
Taxes-----	253.53	-	-	-	386.81	355.74	251.30	218.16	197.07
Property-----	159.58	-	-	-	259.47	200.31	154.72	137.94	125.64
Other-----	93.95	-	-	-	127.34	155.42	96.58	80.22	71.43
Charges and miscellaneous-----	154.21	-	-	-	402.18	102.37	146.69	133.33	89.43
Utility and liquor store revenue-----	346.95	-	-	-	243.37	127.35	319.33	496.02	365.57
Employee retirement revenue-----	2.60	-	-	-	-	11.28	8.75	-	-
Expenditure-----	898.08	-	-	-	1 301.01	909.42	885.38	922.67	728.83
General expenditure-----	521.98	-	-	-	893.59	734.16	568.32	396.67	377.63
Current expenditure-----	424.31	-	-	-	712.24	454.16	469.68	348.19	332.18
Capital outlay-----	97.67	-	-	-	181.35	279.99	98.64	48.48	45.45
Education services:									
Education-----	-	-	-	-	-	-	-	-	-
Libraries-----	.54	-	-	-	-	-	-	2.08	.17
Social services and income maintenance:									
Public welfare-----	.33	-	-	-	1.97	-	-	.19	.05
Hospitals-----	-	-	-	-	-	-	-	-	.01
Health-----	1.54	-	-	-	2.38	.98	2.24	1.03	1.36
Transportation:									
Highways-----	32.96	-	-	-	48.52	29.35	25.36	29.98	33.36
Capital outlay-----	3.98	-	-	-	10.15	1.23	1.98	2.94	3.94
Air transportation-----	2.21	-	-	-	-	-	3.49	6.14	.56
Other transportation-----	6.00	-	-	-	36.09	2.52	.24	1.89	.63
Public safety:									
Police protection-----	102.05	-	-	-	131.96	123.55	90.14	78.59	105.02
Fire protection-----	54.98	-	-	-	96.82	67.40	57.15	42.70	42.17
Correction-----	.94	-	-	-	-	-	2.26	.29	1.37
Protective inspection and regulation-----	5.14	-	-	-	7.76	6.11	5.65	6.11	3.00
Environment and housing:									
Natural resources-----	.74	-	-	-	2.03	3.32	-	-	.33
Parks and recreation-----	55.52	-	-	-	75.19	225.92	34.02	45.74	16.56
Housing and community development-----	10.66	-	-	-	21.09	24.26	20.93	2.50	3.29
Sewerage-----	53.83	-	-	-	205.25	11.88	90.50	28.66	6.01
Solid waste management-----	42.98	-	-	-	47.79	37.09	42.20	39.66	45.24
Governmental administration:									
Financial administration-----	14.26	-	-	-	14.29	10.52	25.19	12.57	11.31
Judicial and legal-----	7.72	-	-	-	13.07	11.45	4.31	7.23	6.50
General public buildings-----	6.21	-	-	-	6.03	13.12	8.48	2.40	5.73
Other governmental administration-----	41.51	-	-	-	25.83	37.39	50.11	30.15	52.04
Interest on general debt-----	14.85	-	-	-	25.17	23.70	27.51	7.73	7.09
Other and unallocable-----	67.01	-	-	-	132.34	105.60	78.56	51.02	35.82
Utility and liquor store expenditure-----	374.44	-	-	-	407.42	168.95	310.88	526.01	351.20
Employee retirement expenditure-----	1.67	-	-	-	-	6.32	6.17	-	-
Debt outstanding at end of fiscal year-----	845.99	-	-	-	2 491.89	652.63	894.36	643.88	369.21
Exhibit: Salaries and wages-----	305.51	-	-	-	458.62	292.04	319.81	281.61	258.63

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
SOUTH DAKOTA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	310	—	—	1	—	1	—	8	300
Population, 1990	459 994	—	—	100 814	—	54 523	—	120 678	183 979
Revenue	401 417	—	—	98 274	—	46 967	—	127 982	128 194
General revenue	294 075	—	—	77 876	—	43 105	—	87 131	85 963
Intergovernmental revenue ¹	34 694	—	—	5 849	—	1 647	—	14 086	13 112
Federal Government	15 249	—	—	3 457	—	1 074	—	6 484	4 234
State government	17 223	—	—	2 381	—	573	—	6 856	7 413
From own sources	259 381	—	—	72 027	—	41 458	—	73 045	72 851
Taxes	135 336	—	—	43 125	—	20 463	—	32 571	39 177
Property	49 044	—	—	13 112	—	4 445	—	11 083	20 404
Other	86 292	—	—	30 013	—	16 018	—	21 488	18 773
Charges and miscellaneous	124 045	—	—	28 902	—	20 995	—	40 474	33 674
Utility and liquor store revenue	98 660	—	—	12 368	—	3 862	—	40 199	42 231
Employee retirement revenue	8 682	—	—	8 030	—	—	—	652	—
Expenditure	417 066	—	—	87 585	—	69 481	—	122 920	137 080
General expenditure	313 132	—	—	70 448	—	63 820	—	86 554	92 310
Current expenditure	219 324	—	—	50 572	—	24 336	—	64 259	80 157
Capital outlay	93 808	—	—	19 876	—	39 484	—	22 295	12 153
Education services:									
Education	1	—	—	—	—	—	—	—	1
Libraries	8 323	—	—	1 938	—	1 758	—	2 327	2 300
Social services and income maintenance:									
Public welfare	5 131	—	—	—	—	—	—	1 736	3 395
Hospitals	19 810	—	—	—	—	—	—	10 135	9 675
Health	4 335	—	—	2 087	—	203	—	539	1 506
Transportation:									
Highways	42 037	—	—	13 058	—	1 999	—	9 790	17 190
Capital outlay	14 423	—	—	6 553	—	634	—	4 031	3 205
Air transportation	11 540	—	—	2 633	—	1 709	—	7 022	176
Other transportation	3 866	—	—	3 494	—	208	—	158	6
Public safety:									
Police protection	33 042	—	—	8 463	—	5 495	—	8 380	10 704
Fire protection	18 456	—	—	8 744	—	4 163	—	3 407	2 142
Correction	578	—	—	—	—	—	—	250	328
Protective inspection and regulation	679	—	—	—	—	349	—	221	109
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	26 113	—	—	6 480	—	4 823	—	8 563	6 247
Housing and community development	4 467	—	—	2 932	—	1 375	—	160	—
Sewerage	27 418	—	—	5 079	—	3 193	—	9 591	9 555
Solid waste management	10 595	—	—	1 014	—	1 588	—	4 209	3 784
Governmental administration:									
Financial administration	15 699	—	—	1 511	—	633	—	2 866	10 689
Judicial and legal	568	—	—	283	—	—	—	200	85
General public buildings	1 324	—	—	446	—	136	—	473	269
Other governmental administration	3 229	—	—	619	—	1 153	—	1 167	290
Interest on general debt	10 559	—	—	1 886	—	2 293	—	3 341	3 039
Other and unallocable	65 362	—	—	9 781	—	32 742	—	12 019	10 820
Utility and liquor store expenditure	100 802	—	—	14 158	—	5 661	—	36 213	44 770
Employee retirement expenditure	3 132	—	—	2 979	—	—	—	153	—
Debt outstanding at end of fiscal year	234 217	—	—	69 415	—	41 249	—	63 854	59 699
Exhibit: Salaries and wages	108 268	—	—	24 388	—	13 446	—	41 313	29 121
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	—	.3	—	.3	—	2.6	96.8
Population, 1990	100.0	—	—	21.9	—	11.9	—	26.2	40.0
Revenue, total	100.0	—	—	24.5	—	11.7	—	31.9	31.9
General revenue	100.0	—	—	26.5	—	14.7	—	29.6	29.2
Intergovernmental revenue ¹	100.0	—	—	16.9	—	4.7	—	40.6	37.8
Federal Government	100.0	—	—	22.7	—	7.0	—	42.5	27.8
State government	100.0	—	—	13.8	—	3.3	—	39.8	43.0
From own sources	100.0	—	—	27.8	—	16.0	—	28.2	28.1
Taxes	100.0	—	—	31.9	—	15.1	—	24.1	28.9
Property	100.0	—	—	26.7	—	9.1	—	22.6	41.6
Other	100.0	—	—	34.8	—	18.6	—	24.9	21.8
Charges and miscellaneous	100.0	—	—	23.3	—	16.9	—	32.6	27.1
Utility and liquor store revenue	100.0	—	—	12.5	—	3.9	—	40.7	42.8
Employee retirement revenue	100.0	—	—	92.5	—	—	—	7.5	—
Expenditure	100.0	—	—	21.0	—	16.7	—	29.5	32.9
General expenditure	100.0	—	—	22.5	—	20.4	—	27.6	29.5
Current expenditure	100.0	—	—	23.1	—	11.1	—	29.3	36.5
Capital outlay	100.0	—	—	21.2	—	42.1	—	23.8	13.0
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	—	—	23.3	—	21.1	—	28.0	27.6
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	—	33.8	66.2
Hospitals	100.0	—	—	—	—	—	—	51.2	48.8

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
SOUTH DAKOTA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	48.1	-	4.7	-	12.4	34.7
Transportation:									
Highways-----	100.0	-	-	31.1	-	4.8	-	23.3	40.9
Capital outlay-----	100.0	-	-	45.4	-	4.4	-	27.9	22.2
Air transportation-----	100.0	-	-	22.8	-	14.8	-	60.8	1.5
Other transportation-----	100.0	-	-	90.4	-	5.4	-	4.1	.2
Public safety:									
Police protection-----	100.0	-	-	25.6	-	16.6	-	25.4	32.4
Fire protection-----	100.0	-	-	47.4	-	22.6	-	18.5	11.6
Correction-----	100.0	-	-	-	-	-	-	43.3	56.7
Protective inspection and regulation-----	100.0	-	-	-	-	51.4	-	32.5	16.1
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	24.8	-	18.5	-	32.8	23.9
Housing and community development-----	100.0	-	-	65.6	-	30.8	-	3.6	-
Sewerage-----	100.0	-	-	18.5	-	11.6	-	35.0	34.8
Solid waste management-----	100.0	-	-	9.6	-	15.0	-	39.7	35.7
Governmental administration:									
Financial administration-----	100.0	-	-	9.6	-	4.0	-	18.3	68.1
Judicial and legal-----	100.0	-	-	49.8	-	-	-	35.2	15.0
General public buildings-----	100.0	-	-	33.7	-	10.3	-	35.7	20.3
Other governmental administration-----	100.0	-	-	19.2	-	35.7	-	36.1	9.0
Interest on general debt-----	100.0	-	-	17.9	-	21.7	-	31.6	28.8
Other and unallocable-----	100.0	-	-	15.0	-	50.1	-	18.4	16.6
Utility and liquor store expenditure-----	100.0	-	-	14.0	-	5.6	-	35.9	44.4
Employee retirement expenditure-----	100.0	-	-	95.1	-	-	-	4.9	-
Debt outstanding at end of fiscal year-----	100.0	-	-	29.6	-	17.6	-	27.3	25.5
Exhibit: Salaries and wages-----	100.0	-	-	22.5	-	12.4	-	38.2	26.9
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	872.66	-	-	974.81	-	861.42	-	1 060.52	696.79
General revenue-----	639.30	-	-	772.47	-	790.58	-	722.01	467.24
Intergovernmental revenue ¹ -----	75.42	-	-	58.02	-	30.21	-	116.72	71.27
Federal Government-----	33.15	-	-	34.29	-	19.70	-	53.73	23.01
State government-----	37.44	-	-	23.62	-	10.51	-	56.81	40.29
From own sources-----	563.88	-	-	714.45	-	760.38	-	605.29	395.97
Taxes-----	294.21	-	-	427.77	-	375.31	-	269.90	212.94
Property-----	106.62	-	-	130.06	-	81.53	-	91.84	110.90
Other-----	187.59	-	-	297.71	-	293.78	-	178.06	102.04
Charges and miscellaneous-----	269.67	-	-	286.69	-	385.07	-	335.39	183.03
Utility and liquor store revenue-----	214.48	-	-	122.68	-	70.83	-	333.11	229.54
Employee retirement revenue-----	18.87	-	-	79.65	-	-	-	5.40	-
Expenditure-----	906.68	-	-	868.78	-	1 274.34	-	1 018.58	745.09
General expenditure-----	680.73	-	-	698.79	-	1 170.52	-	717.23	501.74
Current expenditure-----	476.80	-	-	501.64	-	446.34	-	532.48	435.69
Capital outlay-----	203.93	-	-	197.16	-	724.17	-	184.75	66.06
Education services:									
Education-----	-	-	-	-	-	-	-	-	.01
Libraries-----	18.09	-	-	19.22	-	32.24	-	19.28	12.50
Social services and income maintenance:									
Public welfare-----	11.15	-	-	-	-	-	-	14.39	18.45
Hospitals-----	43.07	-	-	-	-	-	-	83.98	52.59
Health-----	9.42	-	-	20.70	-	3.72	-	4.47	8.19
Transportation:									
Highways-----	91.39	-	-	129.53	-	36.66	-	81.12	93.43
Capital outlay-----	31.35	-	-	65.00	-	11.63	-	33.40	17.42
Air transportation-----	25.09	-	-	26.12	-	31.34	-	58.19	.96
Other transportation-----	8.40	-	-	34.66	-	3.81	-	1.31	.03
Public safety:									
Police protection-----	71.83	-	-	83.95	-	100.78	-	69.44	58.18
Fire protection-----	40.12	-	-	86.73	-	76.35	-	28.23	11.64
Correction-----	1.26	-	-	-	-	-	-	2.07	1.78
Protective inspection and regulation-----	1.48	-	-	-	-	6.40	-	1.83	.59
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	56.77	-	-	64.28	-	88.46	-	70.96	33.95
Housing and community development-----	9.71	-	-	29.08	-	25.22	-	1.33	-
Sewerage-----	59.61	-	-	50.38	-	58.56	-	79.48	51.94
Solid waste management-----	23.03	-	-	10.06	-	29.13	-	34.88	20.57
Governmental administration:									
Financial administration-----	34.13	-	-	14.99	-	11.61	-	23.75	58.10
Judicial and legal-----	1.23	-	-	2.81	-	-	-	1.66	.46
General public buildings-----	2.88	-	-	4.42	-	2.49	-	3.92	1.46
Other governmental administration-----	7.02	-	-	6.14	-	21.15	-	9.67	1.58
Interest on general debt-----	22.95	-	-	18.71	-	42.06	-	27.69	16.52
Other and unallocable-----	142.09	-	-	97.02	-	600.52	-	99.60	58.81
Utility and liquor store expenditure-----	219.14	-	-	140.44	-	103.83	-	300.08	243.34
Employee retirement expenditure-----	6.81	-	-	29.55	-	-	-	1.27	-
Debt outstanding at end of fiscal year-----	509.17	-	-	688.55	-	756.54	-	529.13	324.49
Exhibit: Salaries and wages-----	235.37	-	-	241.91	-	246.61	-	342.34	158.28

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
TENNESSEE									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	339	2	—	2	1	—	10	26	298
Population, 1990	2 844 151	1 098 711	—	317 587	75 494	—	357 934	397 634	596 791
Revenue	7 421 762	3 527 390	—	1 028 492	91 917	—	715 596	913 616	1 144 751
General revenue	3 610 095	1 871 239	—	368 685	29 639	—	390 921	430 215	519 396
Intergovernmental revenue ¹	1 582 490	831 036	—	160 970	10 934	—	175 450	198 895	205 205
Federal Government	89 013	39 354	—	27 297	802	—	8 439	3 580	9 541
State government	899 245	515 023	—	63 459	6 760	—	81 228	111 229	121 546
From own sources	2 027 605	1 040 203	—	207 715	18 705	—	215 471	231 320	314 191
Taxes	1 070 123	637 566	—	119 367	8 903	—	102 354	94 721	107 212
Property	698 849	381 300	—	100 685	6 371	—	79 374	72 302	58 817
Other	371 274	256 266	—	18 682	2 532	—	22 980	22 419	48 395
Charges and miscellaneous	957 482	402 637	—	88 348	9 802	—	113 117	136 599	206 979
Utility and liquor store revenue	3 546 143	1 448 545	—	602 914	62 278	—	324 675	483 401	624 330
Employee retirement revenue	265 524	207 606	—	56 893	—	—	—	—	1 025
Expenditure	7 263 505	3 287 460	—	1 027 262	83 883	—	801 531	945 732	1 117 637
General expenditure	3 565 580	1 735 519	—	355 457	26 881	—	474 406	459 815	513 502
Current expenditure	3 034 558	1 519 082	—	297 906	23 633	—	367 577	389 139	437 221
Capital outlay	531 022	216 437	—	57 551	3 248	—	106 829	70 676	76 281
Education services:									
Education	1 167 768	705 662	—	91 508	—	—	159 562	131 887	79 149
Libraries	28 491	17 924	—	3 467	113	—	2 982	1 850	2 155
Social services and income maintenance:									
Public welfare	44 563	11 419	—	7 921	23	—	397	999	23 804
Hospitals	152 135	67 367	—	—	—	—	—	29 765	55 003
Health	37 460	28 556	—	6 353	112	—	570	721	1 148
Transportation:									
Highways	200 503	71 703	—	14 430	3 154	—	26 615	38 668	45 933
Capital outlay	73 948	43 165	—	3 191	365	—	8 461	10 783	7 983
Air transportation	2 988	178	—	—	—	—	151	1 502	1 157
Other transportation	2 214	1 495	—	330	100	—	—	—	289
Public safety:									
Police protection	316 201	137 536	—	35 114	5 035	—	42 579	42 606	53 331
Fire protection	220 751	97 632	—	30 826	3 983	—	31 200	30 129	26 981
Correction	30 804	30 709	—	—	—	—	—	—	95
Protective inspection and regulation	12 129	6 756	—	—	269	—	2 250	1 629	1 225
Environment and housing:									
Natural resources	3 687	3 687	—	—	—	—	—	—	—
Parks and recreation	182 989	101 366	—	21 857	1 565	—	23 111	18 191	16 899
Housing and community development	38 290	24 819	—	6 362	837	—	3 343	941	1 988
Sewerage	310 667	102 372	—	45 586	2 806	—	39 909	64 306	55 688
Solid waste management	123 430	41 816	—	7 450	202	—	22 612	23 162	28 188
Governmental administration:									
Financial administration	61 991	18 997	—	4 739	430	—	6 440	11 556	19 829
Judicial and legal	37 068	30 329	—	1 418	—	—	3 234	1 229	858
General public buildings	25 325	2 839	—	1 572	443	—	3 980	6 084	10 407
Other governmental administration	40 937	10 234	—	5 382	584	—	6 542	7 739	10 456
Interest on general debt	219 514	138 632	—	23 249	1 132	—	18 786	16 497	21 218
Other and unallocable	305 675	83 491	—	47 893	6 093	—	80 143	30 354	27 801
Utility and liquor store expenditure	3 572 183	1 447 496	—	651 186	57 002	—	327 125	485 917	603 457
Employee retirement expenditure	125 742	104 445	—	20 619	—	—	—	—	678
Debt outstanding at end of fiscal year	4 950 425	3 026 726	—	492 153	62 698	—	374 764	375 422	618 662
Exhibit: Salaries and wages	1 866 651	1 027 336	—	211 167	14 603	—	183 798	198 105	231 642
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.6	—	.6	.3	—	2.9	7.7	87.9
Population, 1990	100.0	38.6	—	11.2	2.7	—	12.6	14.0	21.0
Revenue, total	100.0	47.5	—	13.9	1.2	—	9.6	12.3	15.4
General revenue	100.0	51.8	—	10.2	.8	—	10.8	11.9	14.4
Intergovernmental revenue ¹	100.0	52.5	—	10.2	.7	—	11.1	12.6	13.0
Federal Government	100.0	44.2	—	30.7	.9	—	9.5	4.0	10.7
State government	100.0	57.3	—	7.1	.8	—	9.0	12.4	13.5
From own sources	100.0	51.3	—	10.2	.9	—	10.6	11.4	15.5
Taxes	100.0	59.6	—	11.2	.8	—	9.6	8.9	10.0
Property	100.0	54.6	—	14.4	.9	—	11.4	10.3	8.4
Other	100.0	69.0	—	5.0	.7	—	6.2	6.0	13.0
Charges and miscellaneous	100.0	42.1	—	9.2	1.0	—	11.8	14.3	21.6
Utility and liquor store revenue	100.0	40.8	—	17.0	1.8	—	9.2	13.6	17.6
Employee retirement revenue	100.0	78.2	—	21.4	—	—	—	—	.4
Expenditure	100.0	45.3	—	14.1	1.2	—	11.0	13.0	15.4
General expenditure	100.0	48.7	—	10.0	.8	—	13.3	12.9	14.4
Current expenditure	100.0	50.1	—	9.8	.8	—	12.1	12.8	14.4
Capital outlay	100.0	40.8	—	10.8	.6	—	20.1	13.3	14.4
Education services:									
Education	100.0	60.4	—	7.8	—	—	13.7	11.3	6.8
Libraries	100.0	62.9	—	12.2	.4	—	10.5	6.5	7.6
Social services and income maintenance:									
Public welfare	100.0	25.6	—	17.8	.1	—	.9	2.2	53.4
Hospitals	100.0	44.3	—	—	—	—	—	19.6	36.2

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
TENNESSEE—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	76.2	—	17.0	.3	—	1.5	1.9	3.1
Transportation:									
Highways	100.0	35.8	—	7.2	1.6	—	13.3	19.3	22.9
Capital outlay	100.0	58.4	—	4.3	.5	—	11.4	14.6	10.8
Air transportation	100.0	6.0	—	—	—	—	5.1	50.3	38.7
Other transportation	100.0	67.5	—	14.9	4.5	—	—	—	13.1
Public safety:									
Police protection	100.0	43.5	—	11.1	1.6	—	13.5	13.5	16.9
Fire protection	100.0	44.2	—	14.0	1.8	—	14.1	13.6	12.2
Correction	100.0	99.7	—	—	—	—	—	—	.3
Protective inspection and regulation	100.0	55.7	—	—	2.2	—	18.6	13.4	10.1
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	55.4	—	11.9	.9	—	12.6	9.9	9.2
Housing and community development	100.0	64.8	—	16.6	2.2	—	8.7	2.5	5.2
Sewerage	100.0	33.0	—	14.7	.9	—	12.8	20.7	17.9
Solid waste management	100.0	33.9	—	6.0	.2	—	18.3	18.8	22.8
Governmental administration:									
Financial administration	100.0	30.6	—	7.6	.7	—	10.4	18.6	32.0
Judicial and legal	100.0	81.8	—	3.8	—	—	8.7	3.3	2.3
General public buildings	100.0	11.2	—	6.2	1.7	—	15.7	24.0	41.1
Other governmental administration	100.0	25.0	—	13.1	1.4	—	16.0	18.9	25.5
Interest on general debt	100.0	63.2	—	10.6	.5	—	8.6	7.5	9.7
Other and unallocable	100.0	27.3	—	15.7	2.0	—	26.2	9.9	18.9
Utility and liquor store expenditure	100.0	40.5	—	18.2	1.6	—	9.2	13.6	16.9
Employee retirement expenditure	100.0	83.1	—	16.4	—	—	—	—	.5
Debt outstanding at end of fiscal year	100.0	61.1	—	9.9	1.3	—	7.6	7.6	12.5
Exhibit: Salaries and wages	100.0	55.0	—	11.3	.8	—	9.8	10.6	12.4
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	2 609.48	3 210.48	—	3 238.46	1 217.54	—	1 999.24	2 297.63	1 918.18
General revenue	1 269.30	1 703.12	—	1 160.89	392.60	—	1 092.16	1 081.94	870.31
Intergovernmental revenue ¹	556.40	756.37	—	506.85	144.83	—	490.17	500.20	343.85
Federal Government	31.30	35.82	—	85.95	10.62	—	23.58	9.00	15.99
State government	316.17	468.75	—	199.82	89.54	—	226.94	279.73	203.67
From own sources	712.90	946.75	—	654.04	247.77	—	601.99	581.74	526.47
Taxes	376.25	580.29	—	375.86	117.93	—	285.96	238.21	179.65
Property	245.71	347.04	—	317.03	84.39	—	221.76	181.83	98.56
Other	130.54	233.24	—	58.82	33.54	—	64.20	56.38	81.09
Charges and miscellaneous	336.65	366.46	—	278.19	129.84	—	316.03	343.53	346.82
Utility and liquor store revenue	1 246.82	1 318.40	—	1 898.42	824.94	—	907.08	1 215.69	1 046.15
Employee retirement revenue	93.36	188.95	—	179.14	—	—	—	—	1.72
Expenditure	2 553.84	2 992.11	—	3 234.58	1 111.12	—	2 239.33	2 378.40	1 872.74
General expenditure	1 253.65	1 579.60	—	1 119.24	356.07	—	1 325.40	1 156.38	860.44
Current expenditure	1 066.95	1 382.60	—	938.03	313.04	—	1 026.94	978.64	732.62
Capital outlay	186.71	196.99	—	181.21	43.02	—	298.46	177.74	127.82
Education services:									
Education	410.59	642.26	—	288.14	—	—	445.79	331.68	132.62
Libraries	10.02	16.31	—	10.92	1.50	—	8.33	4.65	3.61
Social services and income maintenance:									
Public welfare	15.67	10.39	—	24.94	.30	—	1.11	2.51	39.89
Hospitals	53.49	61.31	—	—	—	—	—	74.86	92.16
Health	13.17	25.99	—	20.00	1.48	—	1.59	1.81	1.92
Transportation:									
Highways	70.50	65.26	—	45.44	41.78	—	74.36	97.25	76.97
Capital outlay	26.00	39.29	—	10.05	4.83	—	23.64	27.12	13.38
Air transportation	1.05	.16	—	—	—	—	.42	3.78	1.94
Other transportation .....	.78	1.36	—	1.04	1.32	—	—	—	.48
Public safety:									
Police protection	111.18	125.18	—	110.56	66.69	—	118.96	107.15	89.36
Fire protection	77.62	88.86	—	97.06	52.76	—	87.17	75.77	45.21
Correction	10.83	27.95	—	—	—	—	—	—	.16
Protective inspection and regulation	4.26	6.15	—	—	3.56	—	6.29	4.10	2.05
Environment and housing:									
Natural resources	1.30	3.36	—	—	—	—	—	—	—
Parks and recreation	64.34	92.26	—	68.82	20.73	—	64.57	45.75	28.32
Housing and community development	13.46	22.59	—	20.03	11.09	—	9.34	2.37	3.33
Sewerage	109.23	93.17	—	143.54	37.17	—	111.50	161.72	93.31
Solid waste management	43.40	38.06	—	23.46	2.68	—	63.17	58.25	47.23
Governmental administration:									
Financial administration	21.80	17.29	—	14.92	5.70	—	17.99	29.06	33.23
Judicial and legal	13.03	27.60	—	4.46	—	—	9.04	3.09	1.44
General public buildings	8.90	2.58	—	4.95	5.87	—	11.12	15.30	17.44
Other governmental administration	14.39	9.31	—	16.95	7.74	—	18.28	19.46	17.52
Interest on general debt	77.18	126.18	—	73.21	14.99	—	52.48	41.49	35.55
Other and unallocable	107.48	75.99	—	150.80	80.71	—	223.90	76.34	96.69
Utility and liquor store expenditure	1 255.98	1 317.45	—	2 050.42	755.05	—	913.93	1 222.02	1 011.17
Employee retirement expenditure	44.21	95.06	—	64.92	—	—	—	—	1.14
Debt outstanding at end of fiscal year	1 740.56	2 754.80	—	1 549.66	830.50	—	1 047.02	944.14	1 036.65
Exhibit: Salaries and wages	656.31	935.04	—	664.91	193.43	—	513.50	498.21	388.15

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
TEXAS									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	1 171	6	2	11	9	10	30	102	1 001
Population, 1990	12 978 565	5 001 946	519 174	1 476 534	800 093	619 134	1 008 124	1 634 008	1 919 552
Revenue	12 326 639	6 589 574	426 104	1 206 320	641 689	624 071	764 915	997 949	1 076 017
General revenue	8 442 729	4 266 993	343 681	867 228	510 656	413 872	591 118	754 139	695 042
Intergovernmental revenue ¹	622 839	346 524	26 152	52 609	47 620	23 617	27 262	41 015	58 040
Federal Government	310 481	155 220	19 367	35 004	33 832	15 428	16 338	18 855	16 437
State government	216 622	124 375	5 694	14 448	10 450	4 262	8 381	13 569	35 443
From own sources	7 819 890	3 920 469	317 529	814 619	463 036	390 255	563 856	713 124	637 002
Taxes	4 223 746	2 009 224	167 002	479 030	247 679	212 956	306 158	417 024	384 673
Property	2 302 910	1 112 894	93 327	241 049	135 158	125 163	167 635	231 086	196 598
Other	1 920 836	896 330	73 675	237 981	112 521	87 793	138 523	185 938	188 075
Charges and miscellaneous	3 596 144	1 911 245	150 527	335 589	215 357	177 299	257 698	296 100	252 329
Utility and liquor store revenue	3 339 954	1 801 996	82 423	329 886	124 189	205 770	172 568	242 216	380 906
Employee retirement revenue	543 956	520 585	—	9 206	6 844	4 429	1 229	1 594	69
Expenditure	12 652 261	6 872 343	383 968	1 200 495	669 474	626 086	815 695	1 023 487	1 060 713
General expenditure	9 026 962	4 797 503	307 776	897 596	496 163	422 059	621 944	780 041	703 880
Current expenditure	7 145 403	3 545 858	262 198	723 668	425 156	369 666	510 607	692 775	615 475
Capital outlay	1 881 559	1 251 645	45 578	173 928	71 007	52 393	111 337	87 266	88 405
Education services:									
Education	9 520	9 229	—	—	—	153	—	8	130
Libraries	142 814	72 729	4 596	20 167	4 622	7 294	11 116	13 507	8 783
Social services and income maintenance:									
Public welfare	24 140	13 212	—	2 077	2 657	254	1 174	3 473	1 293
Hospitals	114 806	104 834	—	—	—	—	—	7 439	2 533
Health	227 365	157 684	6 655	17 406	12 426	7 723	4 431	11 081	9 959
Transportation:									
Highways	861 659	342 293	34 538	114 437	57 660	53 648	83 699	91 484	83 900
Capital outlay	406 373	179 349	19 568	67 873	20 438	30 707	43 907	27 592	16 939
Air transportation	750 082	675 522	11 576	22 982	16 769	1 794	9 529	9 200	2 710
Other transportation	20 138	4 774	128	—	1 336	11 337	167	1 859	537
Public safety:									
Police protection	1 399 838	682 831	49 113	136 630	83 063	69 060	97 447	140 468	141 226
Fire protection	763 762	378 540	29 446	89 869	47 948	42 122	56 702	76 846	42 289
Correction	20 433	17 079	365	441	785	38	117	757	851
Protective inspection and regulation	69 661	29 817	4 008	9 707	3 765	2 976	6 961	9 160	3 267
Environment and housing:									
Natural resources	23 638	23 638	—	—	—	—	—	—	—
Parks and recreation	605 736	335 415	22 810	63 638	31 378	26 837	49 740	43 280	32 638
Housing and community development	138 726	64 630	13 899	25 503	15 479	6 897	5 215	5 476	1 627
Sewerage	1 085 755	644 816	30 961	85 613	50 767	34 487	63 489	89 877	85 745
Solid waste management	407 285	133 131	9 813	50 833	24 184	28 792	29 840	65 097	65 595
Governmental administration:									
Financial administration	286 386	84 007	11 032	19 121	13 890	17 016	18 517	35 385	87 418
Judicial and legal	111 510	61 513	4 429	11 927	6 908	4 621	7 298	10 436	4 378
General public buildings	117 333	33 108	2 861	30 326	4 484	6 507	17 684	15 254	7 109
Other governmental administration	185 572	49 225	6 702	21 131	11 963	15 915	22 996	36 490	21 150
Interest on general debt	1 079 911	646 178	52 500	98 687	71 140	50 647	78 131	50 876	31 752
Other and unallocable	580 892	233 298	12 344	77 101	34 939	33 941	57 691	62 588	68 990
Utility and liquor store expenditure	3 365 931	1 830 232	76 192	295 969	169 978	201 118	193 076	242 549	356 817
Employee retirement expenditure	259 368	244 608	—	6 930	3 333	2 909	675	897	16
Debt outstanding at end of fiscal year	24 505 049	15 892 754	807 832	1 810 201	1 327 014	932 932	1 678 215	1 160 916	895 185
Exhibit: Salaries and wages	3 617 856	1 914 596	144 596	400 104	213 426	177 889	219 011	286 878	261 356
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.5	.2	.9	.8	.9	2.6	8.7	85.5
Population, 1990	100.0	38.5	4.0	11.4	6.2	4.8	7.8	12.6	14.8
Revenue, total	100.0	53.5	3.5	9.8	5.2	5.1	6.2	8.1	8.7
General revenue	100.0	50.5	4.1	10.3	6.0	4.9	7.0	8.9	8.2
Intergovernmental revenue ¹	100.0	55.6	4.2	8.4	7.6	3.8	4.4	6.6	9.3
Federal Government	100.0	50.0	6.2	11.3	10.9	5.0	5.3	6.1	5.3
State government	100.0	57.4	2.6	6.7	4.8	2.0	3.9	6.3	16.4
From own sources	100.0	50.1	4.1	10.4	5.9	5.0	7.2	9.1	8.1
Taxes	100.0	47.6	4.0	11.3	5.9	5.0	7.2	9.9	9.1
Property	100.0	48.3	4.1	10.5	5.9	5.4	7.3	10.0	8.5
Other	100.0	46.7	3.8	12.4	5.9	4.6	7.2	9.7	9.8
Charges and miscellaneous	100.0	53.1	4.2	9.3	6.0	4.9	7.2	8.2	7.0
Utility and liquor store revenue	100.0	54.0	2.5	9.9	3.7	6.2	5.2	7.3	11.4
Employee retirement revenue	100.0	95.7	—	1.7	1.3	.8	.2	.3	—
Expenditure	100.0	54.3	3.0	9.5	5.3	4.9	6.4	8.1	8.4
General expenditure	100.0	53.1	3.4	9.9	5.5	4.7	6.9	8.6	7.8
Current expenditure	100.0	49.6	3.7	10.1	6.0	5.2	7.1	9.7	8.6
Capital outlay	100.0	66.5	2.4	9.2	3.8	2.8	5.9	4.6	4.7
Education services:									
Education	100.0	96.9	—	—	—	1.6	—	.1	1.4
Libraries	100.0	50.9	3.2	14.1	3.2	5.1	7.8	9.5	6.1
Social services and income maintenance:									
Public welfare	100.0	54.7	—	8.6	11.0	1.1	4.9	14.4	5.4
Hospitals	100.0	91.3	—	—	—	—	—	6.5	2.2

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
TEXAS—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	69.4	2.9	7.7	5.5	3.4	1.9	4.9	4.4
Transportation:									
Highways	100.0	39.7	4.0	13.3	6.7	6.2	9.7	10.6	9.7
Capital outlay	100.0	44.1	4.8	16.7	5.0	7.6	10.8	6.8	4.2
Air transportation	100.0	90.1	1.5	3.1	2.2	.2	1.3	1.2	.4
Other transportation	100.0	23.7	.6	—	6.6	56.3	.8	9.2	2.7
Public safety:									
Police protection	100.0	48.8	3.5	9.8	5.9	4.9	7.0	10.0	10.1
Fire protection	100.0	49.6	3.9	11.8	6.3	5.5	7.4	10.1	5.5
Correction	100.0	83.6	1.8	2.2	3.8	.2	.6	3.7	4.2
Protective inspection and regulation	100.0	42.8	5.8	13.9	5.4	4.3	10.0	13.1	4.7
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	55.4	3.8	10.5	5.2	4.4	8.2	7.1	5.4
Housing and community development	100.0	46.6	10.0	18.4	11.2	5.0	3.8	3.9	1.2
Sewerage	100.0	59.4	2.9	7.9	4.7	3.2	5.8	8.3	7.9
Solid waste management	100.0	32.7	2.4	12.5	5.9	7.1	7.3	16.0	16.1
Governmental administration:									
Financial administration	100.0	29.3	3.9	6.7	4.9	5.9	6.5	12.4	30.5
Judicial and legal	100.0	55.2	4.0	10.7	6.2	4.1	6.5	9.4	3.9
General public buildings	100.0	28.2	2.4	25.8	3.8	5.5	15.1	13.0	6.1
Other governmental administration	100.0	26.5	3.6	11.4	6.4	8.6	12.4	19.7	11.4
Interest on general debt	100.0	59.8	4.9	9.1	6.6	4.7	7.2	4.7	2.9
Other and unallocable	100.0	40.2	2.1	13.3	6.0	5.8	9.9	10.8	11.9
Utility and liquor store expenditure	100.0	54.4	2.3	8.8	5.0	6.0	5.7	7.2	10.6
Employee retirement expenditure	100.0	94.3	—	2.7	1.3	1.1	.3	.3	—
Debt outstanding at end of fiscal year	100.0	64.9	3.3	7.4	5.4	3.8	6.8	4.7	3.7
Exhibit: Salaries and wages	100.0	52.9	4.0	11.1	5.9	4.9	6.1	7.9	7.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	949.77	1 317.40	820.73	816.99	802.02	1 007.97	758.75	610.74	560.56
General revenue	650.51	853.07	661.98	587.34	638.25	668.47	586.35	461.53	362.09
Intergovernmental revenue ¹	47.99	69.28	50.37	35.63	59.52	38.15	27.04	25.10	30.24
Federal Government	23.92	31.03	37.30	23.71	42.29	24.92	16.21	11.54	8.56
State government	16.69	24.87	10.97	9.79	13.06	6.88	8.31	8.30	18.46
From own sources	602.52	783.79	611.60	551.71	578.73	630.32	559.31	436.43	331.85
Taxes	325.44	401.69	321.67	324.43	309.56	343.96	303.69	255.22	200.40
Property	177.44	222.49	179.76	163.25	168.93	202.16	166.28	141.42	102.42
Other	148.00	179.20	141.91	161.18	140.63	141.80	137.41	113.79	97.98
Charges and miscellaneous	277.08	382.10	289.94	227.28	269.16	286.37	255.62	181.21	131.45
Utility and liquor store revenue	257.34	360.26	158.76	223.42	155.22	332.35	171.18	148.23	198.43
Employee retirement revenue	41.91	104.08	—	6.23	8.55	7.15	1.22	.98	.04
Expenditure	974.86	1 373.93	739.57	813.05	836.75	1 011.23	809.12	626.37	552.58
General expenditure	695.53	959.13	592.82	607.91	620.13	681.69	616.93	477.38	366.69
Current expenditure	550.55	708.90	505.03	490.11	531.38	597.07	506.49	423.97	320.63
Capital outlay	144.97	250.23	87.79	117.79	88.75	84.62	110.44	53.41	46.06
Education services:									
Education .....	.73	1.85	—	—	—	.25	—	—	.07
Libraries	11.00	14.54	8.85	13.66	5.78	11.78	11.03	8.27	4.58
Social services and income maintenance:									
Public welfare	1.86	2.64	—	1.41	3.32	.41	1.16	2.13	.67
Hospitals	8.85	20.96	—	—	—	—	—	4.55	1.32
Health	17.52	31.52	12.82	11.79	15.53	12.47	4.40	6.78	5.19
Transportation:									
Highways	66.39	68.43	66.52	77.50	72.07	86.65	83.02	55.99	43.71
Capital outlay	31.31	35.86	37.69	45.97	25.54	49.60	43.55	16.89	8.82
Air transportation	57.79	135.05	22.30	15.56	20.96	2.90	9.45	5.63	1.41
Other transportation	1.55	.95	.25	—	1.67	18.31	.17	1.14	.28
Public safety:									
Police protection	107.86	136.51	94.60	92.53	103.82	111.54	96.66	85.97	73.57
Fire protection	58.85	75.68	56.72	60.86	59.93	68.03	56.25	47.03	22.03
Correction	1.57	3.41	.70	.30	.98	.06	.12	.46	.44
Protective inspection and regulation	5.37	5.96	7.72	6.57	4.71	4.81	6.90	5.61	1.70
Environment and housing:									
Natural resources	1.82	4.73	—	—	—	—	—	—	—
Parks and recreation	46.67	67.06	43.94	43.10	39.22	43.35	49.34	26.49	17.00
Housing and community development	10.69	12.92	26.77	17.27	19.35	11.14	5.17	3.35	.85
Sewerage	83.66	128.91	59.64	57.98	63.45	55.70	62.98	55.00	44.67
Solid waste management	31.38	26.62	18.90	34.43	30.23	46.50	29.60	39.84	34.17
Governmental administration:									
Financial administration	22.07	16.79	21.25	12.95	17.36	27.48	18.37	21.66	45.54
Judicial and legal	8.59	12.30	8.53	8.08	8.63	7.46	7.24	6.39	2.28
General public buildings	9.04	6.62	5.51	20.54	5.60	10.51	17.54	9.34	3.70
Other governmental administration	14.30	9.84	12.91	14.31	14.95	25.71	22.81	22.33	11.02
Interest on general debt	83.21	129.19	101.12	66.84	88.91	81.80	77.50	31.14	16.54
Other and unallocable	44.79	46.73	23.78	52.22	43.67	54.82	57.23	38.30	35.94
Utility and liquor store expenditure	259.35	365.90	146.76	200.45	212.45	324.84	191.52	148.44	185.89
Employee retirement expenditure	19.98	48.90	—	4.69	4.17	4.70	.67	.55	.01
Debt outstanding at end of fiscal year	1 888.12	3 177.31	1 555.99	1 225.98	1 658.57	1 506.83	1 664.69	710.47	466.35
Exhibit: Salaries and wages	278.76	382.77	278.51	270.98	266.75	287.32	217.25	175.57	136.15

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
UTAH									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	228	—	—	1	3	2	6	17	199
Population, 1990	1 319 387	—	—	159 936	248 869	131 470	213 881	238 136	327 095
Revenue	890 512	—	—	212 925	132 900	73 385	164 590	120 433	186 279
General revenue	647 622	—	—	189 188	89 879	64 425	89 852	85 050	129 228
Intergovernmental revenue ¹	60 823	—	—	11 743	9 943	5 812	7 802	6 914	18 609
Federal Government	18 898	—	—	4 483	4 876	2 284	1 366	1 536	4 353
State government	34 777	—	—	7 260	4 741	2 614	5 230	4 367	10 565
From own sources	586 799	—	—	177 445	79 936	58 613	82 050	78 136	110 619
Taxes	314 215	—	—	86 730	44 041	34 468	46 171	44 147	58 658
Property	118 182	—	—	43 531	13 574	12 785	13 196	14 780	20 316
Other	196 033	—	—	43 199	30 467	21 683	32 975	29 367	38 342
Charges and miscellaneous	272 584	—	—	90 715	35 895	24 145	35 879	33 989	51 961
Utility and liquor store revenue	242 890	—	—	23 737	43 021	8 960	74 738	35 383	57 051
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	918 802	—	—	244 611	132 562	71 999	168 137	117 920	183 573
General expenditure	685 561	—	—	212 442	91 583	64 832	101 914	85 866	128 924
Current expenditure	528 797	—	—	150 449	78 819	53 758	74 910	71 459	99 402
Capital outlay	156 764	—	—	61 993	12 764	11 074	27 004	14 407	29 522
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	13 902	—	—	6 338	1 069	1 106	2 396	1 544	1 449
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	1 817	—	—	—	—	—	—	—	1 817
Health	2 399	—	—	88	—	—	15	1 084	1 212
Transportation:									
Highways	89 126	—	—	19 947	9 649	7 749	18 772	13 910	19 099
Capital outlay	33 229	—	—	6 162	2 358	4 314	9 618	4 742	6 035
Air transportation	58 198	—	—	53 367	502	315	1 037	471	2 506
Other transportation	1 337	—	—	1 337	—	—	—	—	—
Public safety:									
Police protection	99 695	—	—	22 369	16 137	10 510	15 885	16 875	17 919
Fire protection	54 258	—	—	20 332	8 640	7 221	7 883	5 408	4 774
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	291	—	—	291	—	—	—	—	—
Environment and housing:									
Natural resources	84	—	—	—	—	—	—	—	84
Parks and recreation	65 598	—	—	14 817	6 336	6 657	12 071	9 126	16 591
Housing and community development	38 801	—	—	16 336	6 172	4 087	4 795	3 064	4 347
Sewerage	47 009	—	—	12 559	2 085	3 921	8 210	7 628	12 606
Solid waste management	27 232	—	—	4 856	3 575	2 891	5 636	4 698	5 576
Governmental administration:									
Financial administration	20 953	—	—	4 623	2 396	2 918	3 922	2 636	4 458
Judicial and legal	8 701	—	—	1 224	2 032	343	1 458	1 298	2 346
General public buildings	12 195	—	—	1 642	1 285	1 263	2 887	1 886	3 232
Other governmental administration	37 475	—	—	5 808	4 686	2 539	4 658	5 474	14 310
Interest on general debt	50 656	—	—	19 774	14 495	5 731	3 705	2 784	4 167
Other and unallocable	55 834	—	—	6 734	12 524	7 581	8 584	7 980	12 431
Utility and liquor store expenditure	233 241	—	—	32 169	40 979	7 167	66 223	32 054	54 649
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	951 299	—	—	297 769	198 887	68 503	113 803	89 211	183 126
Exhibit: Salaries and wages	261 619	—	—	84 808	23 370	30 158	43 597	36 087	43 599
PERCENT DISTRIBUTION									
Number of municipalities	100.0	—	—	.4	1.3	.9	2.6	7.5	87.3
Population, 1990	100.0	—	—	12.1	18.9	10.0	16.2	18.0	24.8
Revenue, total	100.0	—	—	23.9	14.9	8.2	18.5	13.5	20.9
General revenue	100.0	—	—	29.2	13.9	9.9	13.9	13.1	20.0
Intergovernmental revenue ¹	100.0	—	—	19.3	16.3	9.6	12.8	11.4	30.6
Federal Government	100.0	—	—	23.7	25.8	12.1	7.2	8.1	23.0
State government	100.0	—	—	20.9	13.6	7.5	15.0	12.6	30.4
From own sources	100.0	—	—	30.2	13.6	10.0	14.0	13.3	18.9
Taxes	100.0	—	—	27.6	14.0	11.0	14.7	14.0	18.7
Property	100.0	—	—	36.8	11.5	10.8	11.2	12.5	17.2
Other	100.0	—	—	22.0	15.5	11.1	16.8	15.0	19.6
Charges and miscellaneous	100.0	—	—	33.3	13.2	8.9	13.2	12.5	19.1
Utility and liquor store revenue	100.0	—	—	9.8	17.7	3.7	30.8	14.6	23.5
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	26.6	14.4	7.8	18.3	12.8	20.0
General expenditure	100.0	—	—	31.0	13.4	9.5	14.9	12.5	18.8
Current expenditure	100.0	—	—	28.5	14.9	10.2	14.2	13.5	18.8
Capital outlay	100.0	—	—	39.5	8.1	7.1	17.2	9.2	18.8
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	45.6	7.7	8.0	17.2	11.1	10.4
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	—	—	—	—	—	100.0

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
UTAH—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	3.7	-	-	.6	45.2	50.5
Transportation:									
Highways-----	100.0	-	-	22.4	10.8	8.7	21.1	15.6	21.4
Capital outlay-----	100.0	-	-	18.5	7.1	13.0	28.9	14.3	18.2
Air transportation-----	100.0	-	-	91.7	.9	.5	1.8	.8	4.3
Other transportation-----	100.0	-	-	100.0	-	-	-	-	-
Public safety:									
Police protection-----	100.0	-	-	22.4	16.2	10.5	15.9	16.9	18.0
Fire protection-----	100.0	-	-	37.5	15.9	13.3	14.5	10.0	8.8
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	100.0	-	-	100.0	-	-	-	-	-
Environment and housing:									
Natural resources-----	100.0	-	-	-	-	-	-	-	100.0
Parks and recreation-----	100.0	-	-	22.6	9.7	10.1	18.4	13.9	25.3
Housing and community development-----	100.0	-	-	42.1	15.9	10.5	12.4	7.9	11.2
Sewerage-----	100.0	-	-	26.7	4.4	8.3	17.5	16.2	26.8
Solid waste management-----	100.0	-	-	17.8	13.1	10.6	20.7	17.3	20.5
Governmental administration:									
Financial administration-----	100.0	-	-	22.1	11.4	13.9	18.7	12.6	21.3
Judicial and legal-----	100.0	-	-	14.1	23.4	3.9	16.8	14.9	27.0
General public buildings-----	100.0	-	-	13.5	10.5	10.4	23.7	15.5	26.5
Other governmental administration-----	100.0	-	-	15.5	12.5	6.8	12.4	14.6	38.2
Interest on general debt-----	100.0	-	-	39.0	28.6	11.3	7.3	5.5	8.2
Other and unallocable-----	100.0	-	-	12.1	22.4	13.6	15.4	14.3	22.3
Utility and liquor store expenditure-----	100.0	-	-	13.8	17.6	3.1	28.4	13.7	23.4
Employee retirement expenditure-----	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year-----	100.0	-	-	31.3	20.9	7.2	12.0	9.4	19.3
Exhibit: Salaries and wages-----	100.0	-	-	32.4	8.9	11.5	16.7	13.8	16.7
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	674.94	-	-	1 331.31	534.02	558.19	769.54	505.73	569.50
General revenue-----	490.85	-	-	1 182.90	361.15	490.04	420.10	357.15	395.08
Intergovernmental revenue ¹ -----	46.10	-	-	73.42	39.95	44.21	36.48	29.03	56.89
Federal Government-----	14.32	-	-	28.03	19.59	17.37	6.39	6.45	13.31
State government-----	26.36	-	-	45.39	19.05	19.88	24.45	18.34	32.30
From own sources-----	444.75	-	-	1 109.48	321.20	445.83	383.62	328.12	338.19
Taxes-----	238.15	-	-	542.28	176.96	262.17	215.87	185.39	179.33
Property-----	89.57	-	-	272.18	54.54	97.25	61.70	62.07	62.11
Other-----	148.58	-	-	270.10	122.42	164.93	154.17	123.32	117.22
Charges and miscellaneous-----	206.60	-	-	567.20	144.23	183.65	167.75	142.73	158.86
Utility and liquor store revenue-----	184.09	-	-	148.42	172.87	68.15	349.44	148.58	174.42
Employee retirement revenue-----	-	-	-	-	-	-	-	-	-
Expenditure-----	696.39	-	-	1 529.43	532.66	547.65	786.12	495.18	561.22
General expenditure-----	519.61	-	-	1 328.29	368.00	493.13	476.50	360.58	394.15
Current expenditure-----	400.79	-	-	940.68	316.71	408.90	350.24	300.08	303.89
Capital outlay-----	118.82	-	-	387.61	51.29	84.23	126.26	60.50	90.26
Education services:									
Education-----	-	-	-	-	-	-	-	-	-
Libraries-----	10.54	-	-	39.63	4.30	8.41	11.20	6.48	4.43
Social services and income maintenance:									
Public welfare-----	-	-	-	-	-	-	-	-	-
Hospitals-----	1.38	-	-	-	-	-	-	-	5.55
Health-----	1.82	-	-	.55	-	-	.07	4.55	3.71
Transportation:									
Highways-----	67.55	-	-	124.72	38.77	58.94	87.77	58.41	58.39
Capital outlay-----	25.19	-	-	38.53	9.47	32.81	44.97	19.91	18.45
Air transportation-----	44.11	-	-	333.68	2.02	2.40	4.85	1.98	7.66
Other transportation-----	1.01	-	-	8.36	-	-	-	-	-
Public safety:									
Police protection-----	75.56	-	-	139.86	64.84	79.94	74.27	70.86	54.78
Fire protection-----	41.12	-	-	127.13	34.72	54.93	36.86	22.71	14.60
Correction-----	-	-	-	-	-	-	-	-	-
Protective inspection and regulation-----	.22	-	-	1.82	-	-	-	-	-
Environment and housing:									
Natural resources-----	.06	-	-	-	-	-	-	-	.26
Parks and recreation-----	49.72	-	-	92.64	25.46	50.64	56.44	38.32	50.72
Housing and community development-----	29.41	-	-	102.14	24.80	31.09	22.42	12.87	13.29
Sewerage-----	35.63	-	-	78.53	8.38	29.82	38.39	32.03	38.54
Solid waste management-----	20.64	-	-	30.36	14.36	21.99	26.35	19.73	17.05
Governmental administration:									
Financial administration-----	15.88	-	-	28.91	9.63	22.20	18.34	11.07	13.63
Judicial and legal-----	6.59	-	-	7.65	8.16	2.61	6.82	5.45	7.17
General public buildings-----	9.24	-	-	10.27	5.16	9.61	13.50	7.92	9.88
Other governmental administration-----	28.40	-	-	36.31	18.83	19.31	21.78	22.99	43.75
Interest on general debt-----	38.39	-	-	123.64	58.24	43.59	17.32	11.69	12.74
Other and unallocable-----	43.31	-	-	42.10	50.42	57.79	42.42	34.04	39.99
Utility and liquor store expenditure-----	176.78	-	-	201.14	164.66	54.51	309.63	134.60	167.07
Employee retirement expenditure-----	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year-----	721.02	-	-	1 861.80	799.16	521.05	532.09	374.62	559.86
Exhibit: Salaries and wages-----	198.29	-	-	530.26	93.90	229.39	203.84	151.54	133.29

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
VERMONT									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	50	-	-	-	-	-	1	2	47
Population, 1990	154 024	-	-	-	-	-	39 127	31 039	83 858
Revenue	175 005	-	-	-	-	-	85 600	20 338	69 067
General revenue	91 767	-	-	-	-	-	37 715	18 802	35 250
Intergovernmental revenue ¹	9 549	-	-	-	-	-	3 512	1 106	4 931
Federal Government	2 704	-	-	-	-	-	1 761	222	721
State government	4 730	-	-	-	-	-	645	837	3 248
From own sources	82 218	-	-	-	-	-	34 203	17 696	30 319
Taxes	48 494	-	-	-	-	-	15 227	13 418	19 849
Property	44 946	-	-	-	-	-	12 314	13 336	19 296
Other	3 548	-	-	-	-	-	2 913	82	553
Charges and miscellaneous	33 724	-	-	-	-	-	18 976	4 278	10 470
Utility and liquor store revenue	77 440	-	-	-	-	-	42 087	1 536	33 817
Employee retirement revenue	5 798	-	-	-	-	-	5 798	-	-
Expenditure	175 300	-	-	-	-	-	84 686	21 525	69 089
General expenditure	97 153	-	-	-	-	-	44 177	19 920	33 056
Current expenditure	74 158	-	-	-	-	-	28 288	16 476	29 394
Capital outlay	22 995	-	-	-	-	-	15 889	3 444	3 662
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	1 450	-	-	-	-	-	702	375	373
Social services and income maintenance:									
Public welfare	1	-	-	-	-	-	-	-	1
Hospitals	-	-	-	-	-	-	-	-	-
Health	428	-	-	-	-	-	27	1	400
Transportation:									
Highways	15 188	-	-	-	-	-	2 275	4 087	8 826
Capital outlay	5 669	-	-	-	-	-	1 010	1 781	2 878
Air transportation	2 937	-	-	-	-	-	2 876	-	61
Other transportation	1 772	-	-	-	-	-	1 092	119	561
Public safety:									
Police protection	12 984	-	-	-	-	-	5 022	3 634	4 328
Fire protection	7 662	-	-	-	-	-	2 841	2 044	2 777
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	337	-	-	-	-	-	314	-	23
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	5 103	-	-	-	-	-	1 933	1 960	1 210
Housing and community development	2 929	-	-	-	-	-	2 359	-	570
Sewerage	24 427	-	-	-	-	-	15 781	2 589	6 057
Solid waste management	2 775	-	-	-	-	-	2 147	326	302
Governmental administration:									
Financial administration	3 361	-	-	-	-	-	799	602	1 960
Judicial and legal	757	-	-	-	-	-	369	218	170
General public buildings	756	-	-	-	-	-	231	70	455
Other governmental administration	2 823	-	-	-	-	-	925	856	1 042
Interest on general debt	3 488	-	-	-	-	-	2 021	432	1 035
Other and unallocable	7 975	-	-	-	-	-	2 463	2 607	2 905
Utility and liquor store expenditure	76 456	-	-	-	-	-	38 818	1 605	36 033
Employee retirement expenditure	1 691	-	-	-	-	-	1 691	-	-
Debt outstanding at end of fiscal year	224 947	-	-	-	-	-	163 965	9 238	51 744
Exhibit: Salaries and wages	47 110	-	-	-	-	-	21 558	8 463	17 089
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	-	-	2.0	4.0	94.0
Population, 1990	100.0	-	-	-	-	-	25.4	20.2	54.4
Revenue, total	100.0	-	-	-	-	-	48.9	11.6	39.5
General revenue	100.0	-	-	-	-	-	41.1	20.5	38.4
Intergovernmental revenue ¹	100.0	-	-	-	-	-	36.8	11.6	51.6
Federal Government	100.0	-	-	-	-	-	65.1	8.2	26.7
State government	100.0	-	-	-	-	-	13.6	17.7	68.7
From own sources	100.0	-	-	-	-	-	41.6	21.5	36.9
Taxes	100.0	-	-	-	-	-	31.4	27.7	40.9
Property	100.0	-	-	-	-	-	27.4	29.7	42.9
Other	100.0	-	-	-	-	-	82.1	2.3	15.6
Charges and miscellaneous	100.0	-	-	-	-	-	56.3	12.7	31.0
Utility and liquor store revenue	100.0	-	-	-	-	-	54.3	2.0	43.7
Employee retirement revenue	100.0	-	-	-	-	-	100.0	-	-
Expenditure	100.0	-	-	-	-	-	48.3	12.3	39.4
General expenditure	100.0	-	-	-	-	-	45.5	20.5	34.0
Current expenditure	100.0	-	-	-	-	-	38.1	22.2	39.6
Capital outlay	100.0	-	-	-	-	-	69.1	15.0	15.9
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	-	-	-	-	-	48.4	25.9	25.7
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	-	-	-	100.0
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
VERMONT—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	—	—	—	—	—	6.3	.2	93.5
Transportation:									
Highways	100.0	—	—	—	—	—	15.0	26.9	58.1
Capital outlay	100.0	—	—	—	—	—	17.8	31.4	50.8
Air transportation	100.0	—	—	—	—	—	97.9	—	2.1
Other transportation	100.0	—	—	—	—	—	61.6	6.7	31.7
Public safety:									
Police protection	100.0	—	—	—	—	—	38.7	28.0	33.3
Fire protection	100.0	—	—	—	—	—	37.1	26.7	36.2
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	—	—	—	93.2	—	6.8
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	—	—	37.9	38.4	23.7
Housing and community development	100.0	—	—	—	—	—	80.5	—	19.5
Sewerage	100.0	—	—	—	—	—	64.6	10.6	24.8
Solid waste management	100.0	—	—	—	—	—	77.4	11.7	10.9
Governmental administration:									
Financial administration	100.0	—	—	—	—	—	23.8	17.9	58.3
Judicial and legal	100.0	—	—	—	—	—	48.7	28.8	22.5
General public buildings	100.0	—	—	—	—	—	30.6	9.3	60.2
Other governmental administration	100.0	—	—	—	—	—	32.8	30.3	36.9
Interest on general debt	100.0	—	—	—	—	—	57.9	12.4	29.7
Other and unallocable	100.0	—	—	—	—	—	30.9	32.7	36.4
Utility and liquor store expenditure	100.0	—	—	—	—	—	50.8	2.1	47.1
Employee retirement expenditure	100.0	—	—	—	—	—	100.0	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	—	72.9	4.1	23.0
Exhibit: Salaries and wages	100.0	—	—	—	—	—	45.8	18.0	36.3
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	1 136.22	—	—	—	—	—	2 187.75	655.24	823.62
General revenue	595.80	—	—	—	—	—	963.91	605.75	420.35
Intergovernmental revenue ¹	62.00	—	—	—	—	—	89.76	35.63	58.80
Federal Government	17.56	—	—	—	—	—	45.01	7.15	8.60
State government	30.71	—	—	—	—	—	16.48	26.97	38.73
From own sources	533.80	—	—	—	—	—	874.15	570.12	361.55
Taxes	314.85	—	—	—	—	—	389.17	432.29	236.70
Property	291.81	—	—	—	—	—	314.72	429.65	230.10
Other	23.04	—	—	—	—	—	74.45	2.64	6.59
Charges and miscellaneous	218.95	—	—	—	—	—	484.98	137.83	124.85
Utility and liquor store revenue	502.78	—	—	—	—	—	1 075.65	49.49	403.27
Employee retirement revenue	37.64	—	—	—	—	—	148.18	—	—
Expenditure	1 138.13	—	—	—	—	—	2 164.39	693.48	823.88
General expenditure	630.77	—	—	—	—	—	1 129.07	641.77	394.19
Current expenditure	481.47	—	—	—	—	—	722.98	530.82	350.52
Capital outlay	149.29	—	—	—	—	—	406.09	110.96	43.67
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	9.41	—	—	—	—	—	17.94	12.08	4.45
Social services and income maintenance:									
Public welfare .....	.01	—	—	—	—	—	—	—	.01
Hospitals	—	—	—	—	—	—	—	—	—
Health	2.78	—	—	—	—	—	.69	.03	4.77
Transportation:									
Highways	98.61	—	—	—	—	—	58.14	131.67	105.25
Capital outlay	36.81	—	—	—	—	—	25.81	57.38	34.32
Air transportation	19.07	—	—	—	—	—	73.50	—	.73
Other transportation	11.50	—	—	—	—	—	27.91	3.83	6.69
Public safety:									
Police protection	84.30	—	—	—	—	—	128.35	117.08	51.61
Fire protection	49.75	—	—	—	—	—	72.61	65.85	33.12
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	2.19	—	—	—	—	—	8.03	—	.27
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	33.13	—	—	—	—	—	49.40	63.15	14.43
Housing and community development	19.02	—	—	—	—	—	60.29	—	6.80
Sewerage	158.59	—	—	—	—	—	403.33	83.41	72.23
Solid waste management	18.02	—	—	—	—	—	54.87	10.50	3.60
Governmental administration:									
Financial administration	21.82	—	—	—	—	—	20.42	19.39	23.37
Judicial and legal	4.91	—	—	—	—	—	9.43	7.02	2.03
General public buildings	4.91	—	—	—	—	—	5.90	2.26	5.43
Other governmental administration	18.33	—	—	—	—	—	23.64	27.58	12.43
Interest on general debt	22.65	—	—	—	—	—	51.65	13.92	12.34
Other and unallocable	51.78	—	—	—	—	—	62.95	83.99	34.64
Utility and liquor store expenditure	496.39	—	—	—	—	—	992.10	51.71	429.69
Employee retirement expenditure	10.98	—	—	—	—	—	43.22	—	—
Debt outstanding at end of fiscal year	1 460.47	—	—	—	—	—	4 190.58	297.63	617.04
Exhibit: Salaries and wages	305.86	—	—	—	—	—	550.98	272.66	203.78

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
VIRGINIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	230	1	2	5	1	3	5	18	195
Population, 1990	2 630 169	393 069	464 285	670 904	96 397	171 246	171 981	313 667	348 620
Revenue	5 526 212	775 285	1 348 550	1 463 589	215 151	384 126	356 776	606 266	376 469
General revenue	4 812 774	735 913	1 138 408	1 362 003	192 910	312 615	278 745	498 278	293 902
Intergovernmental revenue ¹	1 710 360	270 725	408 833	508 428	69 652	136 565	92 424	144 031	79 702
Federal Government	273 681	91 232	84 782	54 714	9 493	12 063	3 429	7 131	10 837
State government	1 383 656	175 842	310 724	436 609	58 830	124 502	81 058	133 076	63 015
From own sources	3 102 414	465 188	729 575	853 575	123 258	176 050	186 321	354 247	214 200
Taxes	2 241 075	373 566	468 565	668 302	91 111	119 858	133 186	246 532	139 955
Property	1 431 733	233 446	292 679	472 631	52 534	72 808	84 210	148 116	75 309
Other	809 342	140 120	175 886	195 671	38 577	47 050	48 976	98 416	64 646
Charges and miscellaneous	861 339	91 622	261 010	185 273	32 147	56 192	53 135	107 715	74 245
Utility and liquor store revenue	602 920	39 372	156 811	66 766	6 108	69 632	78 031	103 633	82 567
Employee retirement revenue	110 518	—	53 331	34 820	16 133	1 879	—	4 355	—
Expenditure	5 654 505	716 077	1 385 670	1 485 384	224 030	385 034	387 945	667 876	402 489
General expenditure	4 962 494	681 905	1 161 503	1 407 059	206 288	308 823	311 310	569 510	316 096
Current expenditure	4 364 268	551 045	1 025 789	1 272 659	176 319	277 310	284 152	506 293	270 701
Capital outlay	598 226	130 860	135 714	134 400	29 969	31 513	27 158	63 217	45 395
Education services:									
Education	1 932 429	333 835	376 780	580 319	76 949	128 662	125 387	232 561	77 936
Libraries	49 669	7 531	8 400	18 099	1 960	1 830	4 621	5 105	2 123
Social services and income maintenance:									
Public welfare	219 129	15 409	70 918	60 565	13 415	16 831	18 569	16 222	7 200
Hospitals	15 142	—	14 436	700	—	—	—	—	6
Health	103 982	16 812	32 737	41 253	1 031	2 166	3 314	3 833	2 836
Transportation:									
Highways	259 184	55 843	37 137	62 446	5 900	10 098	17 342	33 740	36 678
Capital outlay	74 494	34 288	10 888	10 463	1 219	2 358	2 800	6 434	6 044
Air transportation	23 382	—	16 090	—	—	2 382	2 178	1 818	914
Other transportation	40 080	1 208	13 473	11 725	11 154	10	1 005	908	597
Public safety:									
Police protection	334 010	41 138	83 143	78 005	11 066	15 631	23 283	43 572	38 172
Fire protection	195 702	19 329	51 248	61 378	11 580	11 818	12 010	20 211	8 128
Correction	101 484	10 571	19 823	36 621	7 602	9 164	7 946	8 579	1 178
Protective inspection and regulation	32 701	2 491	10 371	12 078	804	913	1 738	3 416	890
Environment and housing:									
Natural resources	298	244	—	—	—	—	—	54	—
Parks and recreation	170 314	28 669	42 673	47 350	4 430	5 128	10 453	21 899	9 712
Housing and community development	269 393	5 249	138 269	90 806	12 997	9 280	5 357	4 990	2 445
Sewerage	202 913	16 391	40 670	34 745	6 256	15 838	16 244	38 636	34 133
Solid waste management	128 586	15 435	25 215	27 925	4 224	9 647	9 132	19 198	17 810
Governmental administration:									
Financial administration	118 767	12 800	17 123	28 057	5 751	6 166	6 663	15 012	27 195
Judicial and legal	61 956	5 398	14 883	20 112	2 445	4 709	3 928	8 481	2 000
General public buildings	121 132	47 476	15 925	18 545	3 844	3 666	7 473	19 916	4 287
Other governmental administration	79 105	6 440	18 630	23 760	2 206	3 379	5 673	12 655	6 362
Interest on general debt	284 960	31 764	85 079	68 593	18 098	20 580	15 534	35 516	9 796
Other and unallocable	218 176	7 872	28 480	83 977	4 576	30 925	13 460	23 188	25 698
Utility and liquor store expenditure	628 910	34 172	186 548	63 379	11 223	73 575	76 635	96 985	86 393
Employee retirement expenditure	63 101	—	37 619	14 946	6 519	2 636	—	1 381	—
Debt outstanding at end of fiscal year	5 703 596	565 581	2 026 873	1 396 186	309 642	356 226	210 024	568 307	270 757
Exhibit: Salaries and wages	2 352 976	340 745	616 919	661 677	97 240	147 933	115 279	252 965	120 218
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.4	.9	2.2	.4	1.3	2.2	7.8	84.8
Population, 1990	100.0	14.9	17.7	25.5	3.7	6.5	6.5	11.9	13.3
Revenue, total	100.0	14.0	24.4	26.5	3.9	7.0	6.5	11.0	6.8
General revenue	100.0	15.3	23.7	28.3	4.0	6.5	5.8	10.4	6.1
Intergovernmental revenue ¹	100.0	15.8	23.9	29.7	4.1	8.0	5.4	8.4	4.7
Federal Government	100.0	33.3	31.0	20.0	3.5	4.4	1.3	2.6	4.0
State government	100.0	12.7	22.5	31.6	4.3	9.0	5.9	9.6	4.6
From own sources	100.0	15.0	23.5	27.5	4.0	5.7	6.0	11.4	6.9
Taxes	100.0	16.7	20.9	29.8	4.1	5.3	5.9	11.0	6.2
Property	100.0	16.3	20.4	33.0	3.7	5.1	5.9	10.3	5.3
Other	100.0	17.3	21.7	24.2	4.8	5.8	6.1	12.2	8.0
Charges and miscellaneous	100.0	10.6	30.3	21.5	3.7	6.5	6.2	12.5	8.6
Utility and liquor store revenue	100.0	6.5	26.0	11.1	1.0	11.5	12.9	17.2	13.7
Employee retirement revenue	100.0	—	48.3	31.5	14.6	1.7	—	3.9	—
Expenditure	100.0	12.7	24.5	26.3	4.0	6.8	6.9	11.8	7.1
General expenditure	100.0	13.7	23.4	28.4	4.2	6.2	6.3	11.5	6.4
Current expenditure	100.0	12.6	23.5	29.2	4.0	6.4	6.5	11.6	6.2
Capital outlay	100.0	21.9	22.7	22.5	5.0	5.3	4.5	10.6	7.6
Education services:									
Education	100.0	17.3	19.5	30.0	4.0	6.7	6.5	12.0	4.0
Libraries	100.0	15.2	16.9	36.4	3.9	3.7	9.3	10.3	4.3
Social services and income maintenance:									
Public welfare	100.0	7.0	32.4	27.6	6.1	7.7	8.5	7.4	3.3
Hospitals	100.0	—	95.3	4.6	—	—	—	—	—

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
VIRGINIA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	16.2	31.5	39.7	1.0	2.1	3.2	3.7	2.7
Transportation:									
Highways	100.0	21.5	14.3	24.1	2.3	3.9	6.7	13.0	14.2
Capital outlay	100.0	46.0	14.6	14.0	1.6	3.2	3.8	8.6	8.1
Air transportation	100.0	—	68.8	—	—	10.2	9.3	7.8	3.9
Other transportation	100.0	3.0	33.6	29.3	27.8	—	2.5	2.3	1.5
Public safety:									
Police protection	100.0	12.3	24.9	23.4	3.3	4.7	7.0	13.0	11.4
Fire protection	100.0	9.9	26.2	31.4	5.9	6.0	6.1	10.3	4.2
Correction	100.0	10.4	19.5	36.1	7.5	9.0	7.8	8.5	1.2
Protective inspection and regulation	100.0	7.6	31.7	36.9	2.5	2.8	5.3	10.4	2.7
Environment and housing:									
Natural resources	100.0	81.9	—	—	—	—	—	18.1	—
Parks and recreation	100.0	16.8	25.1	27.8	2.6	3.0	6.1	12.9	5.7
Housing and community development	100.0	1.9	51.3	33.7	4.8	3.4	2.0	1.9	.9
Sewerage	100.0	8.1	20.0	17.1	3.1	7.8	8.0	19.0	16.8
Solid waste management	100.0	12.0	19.6	21.7	3.3	7.5	7.1	14.9	13.9
Governmental administration:									
Financial administration	100.0	10.8	14.4	23.6	4.8	5.2	5.6	12.6	22.9
Judicial and legal	100.0	8.7	24.0	32.5	3.9	7.6	6.3	13.7	3.2
General public buildings	100.0	39.2	13.1	15.3	3.2	3.0	6.2	16.4	3.5
Other governmental administration	100.0	8.1	23.6	30.0	2.8	4.3	7.2	16.0	8.0
Interest on general debt	100.0	11.1	29.9	24.1	6.4	7.2	5.5	12.5	3.4
Other and unallocable	100.0	3.6	13.1	38.5	2.1	14.2	6.2	10.6	11.8
Utility and liquor store expenditure	100.0	5.4	29.7	10.1	1.8	11.7	12.2	15.4	13.7
Employee retirement expenditure	100.0	—	59.6	23.7	10.3	4.2	—	2.2	—
Debt outstanding at end of fiscal year	100.0	9.9	35.5	24.5	5.4	6.2	3.7	10.0	4.7
Exhibit: Salaries and wages	100.0	14.5	26.2	28.1	4.1	6.3	4.9	10.8	5.1
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	2 101.09	1 972.39	2 904.57	2 181.52	2 231.93	2 243.12	2 074.51	1 932.83	1 079.88
General revenue	1 829.83	1 872.22	2 451.96	2 030.10	2 001.20	1 825.53	1 620.79	1 588.56	843.04
Intergovernmental revenue ¹	650.29	688.75	880.56	757.83	722.55	797.48	537.41	459.18	228.62
Federal Government	104.05	232.10	182.61	81.55	98.48	70.44	19.94	22.73	31.09
State government	526.07	447.36	669.25	650.78	610.29	727.04	471.32	424.26	180.76
From own sources	1 179.55	1 183.48	1 571.39	1 272.28	1 278.65	1 028.05	1 083.38	1 129.37	614.42
Taxes	852.07	950.38	1 009.22	996.12	945.16	699.92	774.42	785.97	401.45
Property	544.35	593.91	630.39	704.47	544.98	425.17	489.65	472.21	216.02
Other	307.71	356.48	378.83	291.65	400.19	274.75	284.78	313.76	185.43
Charges and miscellaneous	327.48	233.09	562.18	276.15	333.49	328.14	308.96	343.41	212.97
Utility and liquor store revenue	229.23	100.17	337.75	99.52	63.36	406.62	453.72	330.39	236.84
Employee retirement revenue	42.02	—	114.87	51.90	167.36	10.97	—	13.88	—
Expenditure	2 149.86	1 821.76	2 984.52	2 214.00	2 324.03	2 248.43	2 255.74	2 129.25	1 154.52
General expenditure	1 886.76	1 734.82	2 501.70	2 097.26	2 139.98	1 803.39	1 810.14	1 815.65	906.71
Current expenditure	1 659.31	1 401.90	2 209.40	1 896.93	1 829.09	1 619.37	1 652.23	1 614.11	776.49
Capital outlay	227.45	332.92	292.31	200.33	310.89	184.02	157.91	201.54	130.21
Education services:									
Education	734.72	849.30	811.53	864.98	798.25	751.33	729.07	741.43	223.56
Libraries	18.88	19.16	18.09	26.98	20.33	10.69	26.87	16.28	6.09
Social services and income maintenance:									
Public welfare	83.31	39.20	152.75	90.27	139.16	98.29	107.97	51.72	20.65
Hospitals	5.76	—	31.09	1.04	—	—	—	—	.02
Health	39.53	42.77	70.51	61.49	10.70	12.65	19.27	12.22	8.13
Transportation:									
Highways	98.54	142.07	79.99	93.08	61.21	58.97	100.84	107.57	105.21
Capital outlay	28.32	87.23	23.45	15.60	12.65	13.77	16.28	20.51	17.34
Air transportation	8.89	—	34.66	—	—	13.91	12.66	5.80	2.62
Other transportation	15.24	3.07	29.02	17.48	115.71	.06	5.84	2.89	1.71
Public safety:									
Police protection	126.99	104.66	179.08	116.27	114.80	91.28	135.38	138.91	109.49
Fire protection	74.41	49.17	110.38	91.49	120.13	69.01	69.83	64.43	23.31
Correction	38.58	26.89	42.70	54.58	78.86	53.51	46.20	27.35	3.38
Protective inspection and regulation	12.43	6.34	22.34	18.00	8.34	5.33	10.11	10.89	2.55
Environment and housing:									
Natural resources .....	.11	.62	—	—	—	—	—	.17	—
Parks and recreation	64.75	72.94	91.91	70.58	45.96	29.95	60.78	69.82	27.86
Housing and community development	102.42	13.35	297.81	135.35	134.83	54.19	31.15	15.91	7.01
Sewerage	77.15	41.70	87.60	51.79	64.90	92.49	94.45	123.18	97.91
Solid waste management	48.89	39.27	54.31	41.62	43.82	56.33	53.10	61.21	51.09
Governmental administration:									
Financial administration	45.16	32.56	36.88	41.82	59.66	36.01	38.74	47.86	78.01
Judicial and legal	23.56	13.73	32.06	29.98	25.36	27.50	22.84	27.04	5.74
General public buildings	46.05	120.78	34.30	27.64	39.88	21.41	43.45	63.49	12.30
Other governmental administration	30.08	16.38	40.13	35.41	22.88	19.73	32.99	40.35	18.25
Interest on general debt	108.34	80.81	183.25	102.24	187.74	120.18	90.32	113.23	28.10
Other and unallocable	82.95	20.04	61.34	125.17	47.47	180.59	78.26	73.93	73.71
Utility and liquor store expenditure	239.11	86.94	401.80	94.47	116.42	429.65	445.60	309.20	247.81
Employee retirement expenditure	23.99	—	81.03	22.28	67.63	15.39	—	4.40	—
Debt outstanding at end of fiscal year	2 168.53	1 438.88	4 365.58	2 081.05	3 212.15	2 080.20	1 221.20	1 811.82	776.65
Exhibit: Salaries and wages	894.61	866.88	1 328.75	986.25	1 008.75	863.86	670.30	806.48	344.84

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WASHINGTON									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	268	1	—	2	1	3	14	21	226
Population, 1990	2 433 546	516 259	—	353 860	86 874	176 967	498 850	339 995	460 741
Revenue	3 526 003	1 104 462	—	712 256	120 660	219 639	555 546	351 979	461 461
General revenue	2 540 007	712 748	—	370 959	110 504	193 658	476 369	278 885	396 884
Intergovernmental revenue ¹	422 883	97 665	—	48 959	13 646	39 228	65 182	58 243	99 960
Federal Government	44 413	21 382	—	6 151	563	8 994	2 461	953	5 909
State government	327 686	71 596	—	41 545	7 783	22 294	51 771	49 555	83 142
From own sources	2 117 124	615 083	—	322 000	96 858	154 430	411 187	220 642	296 924
Taxes	1 175 169	370 448	—	147 945	67 900	98 218	212 111	121 451	157 096
Property	389 088	127 570	—	48 577	18 287	24 843	73 451	41 081	55 279
Other	786 081	242 878	—	99 368	49 613	73 375	138 660	80 370	101 817
Charges and miscellaneous	941 955	244 635	—	174 055	28 958	56 212	199 076	99 191	139 828
Utility and liquor store revenue	865 715	332 192	—	282 034	10 156	25 915	78 089	72 904	64 425
Employee retirement revenue	120 281	59 522	—	59 263	—	66	1 088	190	152
Expenditure	3 628 126	1 172 607	—	710 499	128 575	237 575	538 103	346 868	493 899
General expenditure	2 561 388	737 177	—	402 863	110 319	190 749	447 854	258 429	413 997
Current expenditure	2 038 881	613 971	—	305 587	73 014	141 373	385 058	216 158	303 720
Capital outlay	522 507	123 206	—	97 276	37 305	49 376	62 796	42 271	110 277
Education services:									
Education	438	—	—	—	—	294	41	32	71
Libraries	62 646	21 678	—	13 475	—	5 606	8 285	5 380	8 222
Social services and income maintenance:									
Public welfare	4 157	—	—	1 027	181	1 881	523	75	470
Hospitals	17	—	—	—	—	—	—	3	14
Health	29 787	13 509	—	4 893	629	1 938	4 530	1 462	2 826
Transportation:									
Highways	219 332	51 173	—	16 157	23 656	7 114	44 681	17 113	59 438
Capital outlay	81 554	20 212	—	244	14 788	282	17 083	1 467	27 478
Air transportation	4 674	—	—	221	—	30	1 153	237	3 033
Other transportation	3 299	445	—	1 100	—	509	1 107	28	110
Public safety:									
Police protection	348 738	94 670	—	43 971	12 320	25 800	61 597	41 161	69 219
Fire protection	225 171	62 356	—	40 739	5 602	17 955	50 370	24 490	23 659
Correction	24 807	8 169	—	4 726	607	783	4 900	3 641	1 981
Protective inspection and regulation	32 071	19 435	—	1 949	328	1 984	3 867	1 746	2 762
Environment and housing:									
Natural resources	9 469	—	—	518	178	1 061	4 030	1 620	2 062
Parks and recreation	298 174	111 677	—	43 655	20 994	18 308	42 594	24 550	36 396
Housing and community development	77 059	49 153	—	5 930	3 198	4 893	4 781	3 744	5 360
Sewerage	360 558	78 660	—	53 504	10 681	50 567	56 633	43 854	66 659
Solid waste management	211 672	63 916	—	79 277	663	2 924	24 753	16 355	23 784
Governmental administration:									
Financial administration	106 049	23 778	—	8 600	4 536	6 587	26 308	11 947	24 293
Judicial and legal	63 660	24 748	—	8 128	1 699	3 191	8 259	6 104	11 531
General public buildings	7 352	6 744	—	—	—	—	608	—	—
Other governmental administration	93 333	18 642	—	10 925	6 822	7 236	19 759	11 586	18 363
Interest on general debt	116 238	22 206	—	36 628	5 005	6 631	22 365	11 091	12 312
Other and unallocable	262 687	66 218	—	27 440	13 220	25 457	56 710	32 210	41 432
Utility and liquor store expenditure	990 047	383 794	—	284 923	18 256	46 067	89 059	88 258	79 690
Employee retirement expenditure	76 691	51 636	—	22 713	—	759	1 190	181	212
Debt outstanding at end of fiscal year	3 069 452	1 031 875	—	826 142	128 077	164 291	440 546	195 312	283 209
Exhibit: Salaries and wages	1 166 222	389 800	—	214 911	41 665	81 735	183 383	112 251	142 477
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.4	—	.7	.4	1.1	5.2	7.8	84.3
Population, 1990	100.0	21.2	—	14.5	3.6	7.3	20.5	14.0	18.9
Revenue, total	100.0	31.3	—	20.2	3.4	6.2	15.8	10.0	13.1
General revenue	100.0	28.1	—	14.6	4.4	7.6	18.8	11.0	15.6
Intergovernmental revenue ¹	100.0	23.1	—	11.6	3.2	9.3	15.4	13.8	23.6
Federal Government	100.0	48.1	—	13.8	1.3	15.7	5.5	2.1	13.3
State government	100.0	21.8	—	12.7	2.4	6.8	15.8	15.1	25.4
From own sources	100.0	29.1	—	15.2	4.6	7.3	19.4	10.4	14.0
Taxes	100.0	31.5	—	12.6	5.8	8.4	18.0	10.3	13.4
Property	100.0	32.8	—	12.5	4.7	6.4	18.9	10.6	14.2
Other	100.0	30.9	—	12.6	6.3	9.3	17.6	10.2	13.0
Charges and miscellaneous	100.0	26.0	—	18.5	3.1	6.0	21.1	10.5	14.8
Utility and liquor store revenue	100.0	38.4	—	32.6	1.2	3.0	9.0	8.4	7.4
Employee retirement revenue	100.0	49.5	—	49.3	—	.1	.9	.2	.1
Expenditure	100.0	32.3	—	19.6	3.5	6.5	14.8	9.6	13.6
General expenditure	100.0	28.8	—	15.7	4.3	7.4	17.5	10.1	16.2
Current expenditure	100.0	30.1	—	15.0	3.6	6.9	18.9	10.6	14.9
Capital outlay	100.0	23.6	—	18.6	7.1	9.4	12.0	8.1	21.1
Education services:									
Education	100.0	—	—	—	—	67.1	9.4	7.3	16.2
Libraries	100.0	34.6	—	21.5	—	8.9	13.2	8.6	13.1
Social services and income maintenance:									
Public welfare	100.0	—	—	24.7	4.4	45.2	12.6	1.8	11.3
Hospitals	100.0	—	—	—	—	—	—	17.6	82.4

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WASHINGTON—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	45.4	—	16.4	2.1	6.5	15.2	4.9	9.5
Transportation:									
Highways-----	100.0	23.3	—	7.4	10.8	3.2	20.4	7.8	27.1
Capital outlay-----	100.0	24.8	—	.3	18.1	.3	20.9	1.8	33.7
Air transportation-----	100.0	—	—	4.7	—	.6	24.7	5.1	64.9
Other transportation-----	100.0	13.5	—	33.3	—	15.4	33.6	.8	3.3
Public safety:									
Police protection-----	100.0	27.1	—	12.6	3.5	7.4	17.7	11.8	19.8
Fire protection-----	100.0	27.7	—	18.1	2.5	8.0	22.4	10.9	10.5
Correction-----	100.0	32.9	—	19.1	2.4	3.2	19.8	14.7	8.0
Protective inspection and regulation-----	100.0	60.6	—	6.1	1.0	6.2	12.1	5.4	8.6
Environment and housing:									
Natural resources-----	100.0	—	—	5.5	1.9	11.2	42.6	17.1	21.8
Parks and recreation-----	100.0	37.5	—	14.6	7.0	6.1	14.3	8.2	12.2
Housing and community development-----	100.0	63.8	—	7.7	4.2	6.3	6.2	4.9	7.0
Sewerage-----	100.0	21.8	—	14.8	3.0	14.0	15.7	12.2	18.5
Solid waste management-----	100.0	30.2	—	37.5	.3	1.4	11.7	7.7	11.2
Governmental administration:									
Financial administration-----	100.0	22.4	—	8.1	4.3	6.2	24.8	11.3	22.9
Judicial and legal-----	100.0	38.9	—	12.8	2.7	5.0	13.0	9.6	18.1
General public buildings-----	100.0	91.7	—	—	—	—	8.3	—	—
Other governmental administration-----	100.0	20.0	—	11.7	7.3	7.8	21.2	12.4	19.7
Interest on general debt-----	100.0	19.1	—	31.5	4.3	5.7	19.2	9.5	10.6
Other and unallocable-----	100.0	25.2	—	10.4	5.0	9.7	21.6	12.3	15.8
Utility and liquor store expenditure-----	100.0	38.8	—	28.8	1.8	4.7	9.0	8.9	8.0
Employee retirement expenditure-----	100.0	67.3	—	29.6	—	1.0	1.6	.2	.3
Debt outstanding at end of fiscal year-----	100.0	33.6	—	26.9	4.2	5.4	14.4	6.4	9.2
Exhibit: Salaries and wages-----	100.0	33.4	—	18.4	3.6	7.0	15.7	9.6	12.2
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 448.92	2 139.36	—	2 012.82	1 388.91	1 241.13	1 113.65	1 035.25	1 001.56
General revenue-----	1 043.75	1 380.60	—	1 048.32	1 272.00	1 094.32	954.93	820.26	861.40
Intergovernmental revenue ¹ -----	173.77	189.18	—	138.36	157.08	221.67	130.66	171.31	216.95
Federal Government-----	18.25	41.42	—	17.38	6.48	39.52	4.93	2.80	12.82
State government-----	134.65	138.68	—	117.41	89.59	125.98	103.78	145.75	180.45
From own sources-----	869.97	1 191.42	—	909.96	1 114.93	872.65	824.27	648.96	644.45
Taxes-----	482.90	717.56	—	418.09	781.59	555.01	425.20	357.21	340.96
Property-----	159.89	247.10	—	137.28	210.50	140.38	147.24	120.83	119.98
Other-----	323.02	470.46	—	280.81	571.09	414.63	277.96	236.39	220.99
Charges and miscellaneous-----	387.07	473.86	—	491.88	333.33	317.64	399.07	291.74	303.49
Utility and liquor store revenue-----	355.74	643.46	—	797.02	116.90	146.44	156.54	214.43	139.83
Employee retirement revenue-----	49.43	115.29	—	167.48	—	.37	2.18	.56	.33
Expenditure-----	1 490.88	2 271.35	—	2 007.85	1 480.02	1 342.48	1 078.69	1 020.22	1 071.97
General expenditure-----	1 052.53	1 427.92	—	1 138.48	1 269.87	1 077.88	897.77	760.10	898.55
Current expenditure-----	837.82	1 189.27	—	863.58	840.46	798.87	771.89	635.77	659.20
Capital outlay-----	214.71	238.65	—	274.90	429.42	279.01	125.88	124.33	239.35
Education services:									
Education-----	.18	—	—	—	—	1.66	.08	.09	.15
Libraries-----	25.74	41.99	—	38.08	—	31.68	16.61	15.82	17.85
Social services and income maintenance:									
Public welfare-----	1.71	—	—	2.90	2.08	10.63	1.05	.22	1.02
Hospitals-----	.01	—	—	—	—	—	—	.01	.03
Health-----	12.24	26.17	—	13.83	7.24	10.95	9.08	4.30	6.13
Transportation:									
Highways-----	90.13	99.12	—	45.66	272.30	40.20	89.57	50.33	129.01
Capital outlay-----	33.51	39.15	—	.69	170.22	1.59	34.24	4.31	59.64
Air transportation-----	1.92	—	—	.62	—	.17	2.31	.70	6.58
Other transportation-----	1.36	.86	—	3.11	—	2.88	2.22	.08	.24
Public safety:									
Police protection-----	143.30	183.38	—	124.26	141.81	145.79	123.48	121.06	150.23
Fire protection-----	92.53	120.78	—	115.13	64.48	101.46	100.97	72.03	51.35
Correction-----	10.19	15.82	—	13.36	6.99	4.42	9.82	10.71	4.30
Protective inspection and regulation-----	13.18	37.65	—	5.51	3.78	11.21	7.75	5.14	5.99
Environment and housing:									
Natural resources-----	3.89	—	—	1.46	2.05	6.00	8.08	4.76	4.48
Parks and recreation-----	122.53	216.32	—	123.37	241.66	103.45	85.38	72.21	78.99
Housing and community development-----	31.67	95.21	—	16.76	36.81	27.65	9.58	11.01	11.63
Sewerage-----	148.16	152.37	—	151.20	122.95	285.74	113.53	128.98	144.68
Solid waste management-----	86.98	123.81	—	224.03	7.63	16.52	49.62	48.10	51.62
Governmental administration:									
Financial administration-----	43.58	46.06	—	24.30	52.21	37.22	52.74	35.14	52.73
Judicial and legal-----	26.16	47.94	—	22.97	19.56	18.03	16.56	17.95	25.03
General public buildings-----	3.02	13.06	—	—	—	—	1.22	—	—
Other governmental administration-----	38.35	36.11	—	30.87	78.53	40.89	39.61	34.08	39.86
Interest on general debt-----	47.76	43.01	—	103.51	57.61	37.47	44.83	32.62	26.72
Other and unallocable-----	107.94	128.27	—	77.54	152.17	143.85	113.68	94.74	89.92
Utility and liquor store expenditure-----	406.83	743.41	—	805.19	210.14	260.31	178.53	259.59	172.96
Employee retirement expenditure-----	31.51	100.02	—	64.19	—	4.29	2.39	.53	.46
Debt outstanding at end of fiscal year-----	1 261.31	1 998.75	—	2 334.66	1 474.28	928.37	883.12	574.46	614.68
Exhibit: Salaries and wages-----	479.23	755.05	—	607.33	479.60	461.87	367.61	330.15	309.23

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WEST VIRGINIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	231	-	-	-	-	2	3	10	216
Population, 1990	671 046	-	-	-	-	112 131	94 623	151 972	312 320
Revenue	550 213	-	-	-	-	95 197	136 627	109 770	208 619
General revenue	478 709	-	-	-	-	93 846	120 130	91 144	173 589
Intergovernmental revenue ¹	15 435	-	-	-	-	5 293	1 228	2 817	6 097
Federal Government	8 361	-	-	-	-	4 227	539	835	2 760
State government	6 531	-	-	-	-	770	689	1 924	3 148
From own sources	463 274	-	-	-	-	88 553	118 902	88 327	167 492
Taxes	156 486	-	-	-	-	44 400	24 465	39 677	47 944
Property	40 456	-	-	-	-	10 812	5 071	9 753	14 820
Other	116 030	-	-	-	-	33 588	19 394	29 924	33 124
Charges and miscellaneous	306 788	-	-	-	-	44 153	94 437	48 650	119 548
Utility and liquor store revenue	57 514	-	-	-	-	-	10 140	13 366	34 008
Employee retirement revenue	13 990	-	-	-	-	1 351	6 357	5 260	1 022
Expenditure	566 468	-	-	-	-	104 371	134 267	109 819	218 011
General expenditure	490 543	-	-	-	-	102 912	118 631	88 465	180 535
Current expenditure	440 341	-	-	-	-	94 098	102 941	84 480	158 822
Capital outlay	50 202	-	-	-	-	8 814	15 690	3 985	21 713
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	3 642	-	-	-	-	403	1 019	1 403	817
Social services and income maintenance:									
Public welfare	591	-	-	-	-	-	8	6	577
Hospitals	127 816	-	-	-	-	-	55 376	-	72 440
Health	3 057	-	-	-	-	2 198	213	345	301
Transportation:									
Highways	34 665	-	-	-	-	6 335	5 876	9 671	12 783
Capital outlay	3 496	-	-	-	-	609	694	1 286	907
Air transportation	497	-	-	-	-	46	408	-	43
Other transportation	8 436	-	-	-	-	4 825	1 920	1 365	326
Public safety:									
Police protection	50 495	-	-	-	-	12 275	7 484	12 594	18 142
Fire protection	33 067	-	-	-	-	11 731	6 949	9 286	5 101
Correction	294	-	-	-	-	-	-	125	169
Protective inspection and regulation	1 674	-	-	-	-	447	350	644	233
Environment and housing:									
Natural resources	737	-	-	-	-	487	105	3	142
Parks and recreation	20 343	-	-	-	-	8 322	2 147	5 350	4 524
Housing and community development	10 987	-	-	-	-	7 252	2 209	1 051	475
Sewerage	66 683	-	-	-	-	10 922	16 436	14 545	24 780
Solid waste management	26 886	-	-	-	-	6 631	3 974	5 717	10 564
Governmental administration:									
Financial administration	9 205	-	-	-	-	3 491	2 526	1 552	1 636
Judicial and legal	3 568	-	-	-	-	928	746	856	1 038
General public buildings	14 663	-	-	-	-	1 123	1 934	2 611	8 995
Other governmental administration	11 624	-	-	-	-	2 941	1 202	2 832	4 649
Interest on general debt	40 540	-	-	-	-	14 919	3 964	14 986	6 671
Other and unallocable	21 073	-	-	-	-	7 636	3 785	3 523	6 129
Utility and liquor store expenditure	65 976	-	-	-	-	-	11 490	17 772	36 714
Employee retirement expenditure	9 949	-	-	-	-	1 459	4 146	3 582	762
Debt outstanding at end of fiscal year	716 854	-	-	-	-	172 056	87 752	294 792	162 254
Exhibit: Salaries and wages	201 678	-	-	-	-	31 073	55 106	36 885	78 614
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	-	.9	1.3	4.3	93.5
Population, 1990	100.0	-	-	-	-	16.7	14.1	22.6	46.5
Revenue, total	100.0	-	-	-	-	17.3	24.8	20.0	37.9
General revenue	100.0	-	-	-	-	19.6	25.1	19.0	36.3
Intergovernmental revenue ¹	100.0	-	-	-	-	34.3	8.0	18.3	39.5
Federal Government	100.0	-	-	-	-	50.6	6.4	10.0	33.0
State government	100.0	-	-	-	-	11.8	10.5	29.5	48.2
From own sources	100.0	-	-	-	-	19.1	25.7	19.1	36.2
Taxes	100.0	-	-	-	-	28.4	15.6	25.4	30.6
Property	100.0	-	-	-	-	26.7	12.5	24.1	36.6
Other	100.0	-	-	-	-	28.9	16.7	25.8	28.5
Charges and miscellaneous	100.0	-	-	-	-	14.4	30.8	15.9	39.0
Utility and liquor store revenue	100.0	-	-	-	-	-	17.6	23.2	59.1
Employee retirement revenue	100.0	-	-	-	-	9.7	45.4	37.6	7.3
Expenditure	100.0	-	-	-	-	18.4	23.7	19.4	38.5
General expenditure	100.0	-	-	-	-	21.0	24.2	18.0	36.8
Current expenditure	100.0	-	-	-	-	21.4	23.4	19.2	36.1
Capital outlay	100.0	-	-	-	-	17.6	31.3	7.9	43.3
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	-	-	-	-	11.1	28.0	38.5	22.4
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	-	1.4	1.0	97.6
Hospitals	100.0	-	-	-	-	-	43.3	-	56.7

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WEST VIRGINIA—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	-	-	71.9	7.0	11.3	9.8
Transportation:									
Highways-----	100.0	-	-	-	-	18.3	17.0	27.9	36.9
Capital outlay-----	100.0	-	-	-	-	17.4	19.9	36.8	25.9
Air transportation-----	100.0	-	-	-	-	9.3	82.1	-	8.7
Other transportation-----	100.0	-	-	-	-	57.2	22.8	16.2	3.9
Public safety:									
Police protection-----	100.0	-	-	-	-	24.3	14.8	24.9	35.9
Fire protection-----	100.0	-	-	-	-	35.5	21.0	28.1	15.4
Correction-----	100.0	-	-	-	-	-	-	42.5	57.5
Protective inspection and regulation-----	100.0	-	-	-	-	26.7	20.9	38.5	13.9
Environment and housing:									
Natural resources-----	100.0	-	-	-	-	66.1	14.2	.4	19.3
Parks and recreation-----	100.0	-	-	-	-	40.9	10.6	26.3	22.2
Housing and community development-----	100.0	-	-	-	-	66.0	20.1	9.6	4.3
Sewerage-----	100.0	-	-	-	-	16.4	24.6	21.8	37.2
Solid waste management-----	100.0	-	-	-	-	24.7	14.8	21.3	39.3
Governmental administration:									
Financial administration-----	100.0	-	-	-	-	37.9	27.4	16.9	17.8
Judicial and legal-----	100.0	-	-	-	-	26.0	20.9	24.0	29.1
General public buildings-----	100.0	-	-	-	-	7.7	13.2	17.8	61.3
Other governmental administration-----	100.0	-	-	-	-	25.3	10.3	24.4	40.0
Interest on general debt-----	100.0	-	-	-	-	36.8	9.8	37.0	16.5
Other and unallocable-----	100.0	-	-	-	-	36.2	18.0	16.7	29.1
Utility and liquor store expenditure-----	100.0	-	-	-	-	-	17.4	26.9	55.6
Employee retirement expenditure-----	100.0	-	-	-	-	14.7	41.7	36.0	7.7
Debt outstanding at end of fiscal year-----	100.0	-	-	-	-	24.0	12.2	41.1	22.6
Exhibit: Salaries and wages-----	100.0	-	-	-	-	15.4	27.3	18.3	39.0
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	819.93	-	-	-	-	848.98	1 443.91	722.30	667.97
General revenue-----	713.38	-	-	-	-	836.93	1 269.56	599.74	555.80
Intergovernmental revenue ¹ -----	23.00	-	-	-	-	47.20	12.98	18.54	19.52
Federal Government-----	12.46	-	-	-	-	37.70	5.70	5.49	8.84
State government-----	9.73	-	-	-	-	6.87	7.28	12.66	10.08
From own sources-----	690.38	-	-	-	-	789.73	1 256.59	581.21	536.28
Taxes-----	233.20	-	-	-	-	395.97	258.55	261.08	153.51
Property-----	60.29	-	-	-	-	96.42	53.59	64.18	47.45
Other-----	172.91	-	-	-	-	299.54	204.96	196.90	106.06
Charges and miscellaneous-----	457.18	-	-	-	-	393.76	998.03	320.12	382.77
Utility and liquor store revenue-----	85.71	-	-	-	-	-	107.16	87.95	108.89
Employee retirement revenue-----	20.85	-	-	-	-	12.05	67.18	34.61	3.27
Expenditure-----	844.16	-	-	-	-	930.80	1 418.97	722.63	698.04
General expenditure-----	731.01	-	-	-	-	917.78	1 253.72	582.11	578.04
Current expenditure-----	656.20	-	-	-	-	839.18	1 087.91	555.89	508.52
Capital outlay-----	74.81	-	-	-	-	78.60	165.82	26.22	69.52
Education services:									
Education-----	-	-	-	-	-	-	-	-	-
Libraries-----	5.43	-	-	-	-	3.59	10.77	9.23	2.62
Social services and income maintenance:									
Public welfare-----	.88	-	-	-	-	-	.08	.04	1.85
Hospitals-----	190.47	-	-	-	-	-	585.23	-	231.94
Health-----	4.56	-	-	-	-	19.60	2.25	2.27	.96
Transportation:									
Highways-----	51.66	-	-	-	-	56.50	62.10	63.64	40.93
Capital outlay-----	5.21	-	-	-	-	5.43	7.33	8.46	2.90
Air transportation-----	.74	-	-	-	-	.41	4.31	-	.14
Other transportation-----	12.57	-	-	-	-	43.03	20.29	8.98	1.04
Public safety:									
Police protection-----	75.25	-	-	-	-	109.47	79.09	82.87	58.09
Fire protection-----	49.28	-	-	-	-	104.62	73.44	61.10	16.33
Correction-----	.44	-	-	-	-	-	-	.82	.54
Protective inspection and regulation-----	2.49	-	-	-	-	3.99	3.70	4.24	.75
Environment and housing:									
Natural resources-----	1.10	-	-	-	-	4.34	1.11	.02	.45
Parks and recreation-----	30.32	-	-	-	-	74.22	22.69	35.20	14.49
Housing and community development-----	16.37	-	-	-	-	64.67	23.35	6.92	1.52
Sewerage-----	99.37	-	-	-	-	97.40	173.70	95.71	79.34
Solid waste management-----	40.07	-	-	-	-	59.14	42.00	37.62	33.82
Governmental administration:									
Financial administration-----	13.72	-	-	-	-	31.13	26.70	10.21	5.24
Judicial and legal-----	5.32	-	-	-	-	8.28	7.88	5.63	3.32
General public buildings-----	21.85	-	-	-	-	10.02	20.44	17.18	28.80
Other governmental administration-----	17.32	-	-	-	-	26.23	12.70	18.64	14.89
Interest on general debt-----	60.41	-	-	-	-	133.05	41.89	98.61	21.36
Other and unallocable-----	31.40	-	-	-	-	68.10	40.00	23.18	19.62
Utility and liquor store expenditure-----	98.32	-	-	-	-	-	121.43	116.94	117.55
Employee retirement expenditure-----	14.83	-	-	-	-	13.01	43.82	23.57	2.44
Debt outstanding at end of fiscal year-----	1 068.26	-	-	-	-	1 534.42	927.39	1 939.78	519.51
Exhibit: Salaries and wages-----	300.54	-	-	-	-	277.11	582.37	242.71	251.71

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WISCONSIN									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	583	1	—	1	3	7	11	38	522
Population, 1990	3 406 644	628 088	—	191 262	261 116	400 872	398 105	588 634	938 567
Revenue	3 312 433	832 601	—	169 564	235 284	320 517	365 106	517 460	871 901
General revenue	2 656 639	600 973	—	155 182	216 176	295 977	324 602	395 879	667 850
Intergovernmental revenue ¹	1 100 467	307 498	—	57 550	97 577	116 153	111 682	142 414	267 593
Federal Government	91 049	50 432	—	7 581	5 645	12 677	9 809	614	4 291
State government	963 457	256 649	—	47 559	87 338	96 893	96 177	133 047	245 794
From own sources	1 556 172	293 475	—	97 632	118 599	179 824	212 920	253 465	400 257
Taxes	777 918	166 391	—	59 760	60 292	96 608	104 492	130 543	159 832
Property	710 549	154 753	—	53 793	55 884	88 205	95 087	118 404	144 423
Other	67 369	11 638	—	5 967	4 408	8 403	9 405	12 139	15 409
Charges and miscellaneous	778 254	127 084	—	37 872	58 307	83 216	108 428	122 922	240 425
Utility and liquor store revenue	472 582	48 416	—	14 382	19 108	24 540	40 504	121 581	204 051
Employee retirement revenue	183 212	183 212	—	—	—	—	—	—	—
Expenditure	3 415 641	683 894	—	177 805	255 414	347 557	384 077	589 290	977 604
General expenditure	2 788 617	584 319	—	146 743	230 087	310 958	334 729	449 848	731 933
Current expenditure	2 280 404	502 978	—	124 113	203 422	263 279	273 903	341 385	571 324
Capital outlay	508 213	81 341	—	22 630	26 665	47 679	60 826	108 463	160 609
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	98 079	18 204	—	5 754	6 596	13 672	15 956	14 612	23 285
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	9 842	—	—	—	2	2 331	—	—	7 509
Hospitals	7 284	—	—	—	—	—	—	—	7 284
Health	61 136	12 321	—	6 339	6 484	9 624	6 813	9 933	9 622
Transportation:	—	—	—	—	—	—	—	—	—
Highways	455 490	46 419	—	17 418	40 001	61 205	52 973	88 824	148 650
Capital outlay	209 357	19 708	—	8 774	18 924	31 054	23 039	43 443	64 415
Air transportation	6 003	—	—	—	869	1 124	331	1 264	2 415
Other transportation	20 923	8 943	—	3 017	2 963	2 198	1 137	1 227	1 438
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	447 616	118 138	—	24 872	42 033	46 346	52 986	71 477	91 764
Fire protection	272 902	53 718	—	18 468	31 901	38 067	37 800	42 343	50 605
Correction	141	—	—	—	31	28	1	54	27
Protective inspection and regulation	33 223	16 090	—	1 912	1 860	2 869	3 531	3 868	3 093
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	44 197	9 987	—	10 889	4 993	2 996	4 004	3 936	7 392
Parks and recreation	148 752	12 247	—	13 898	20 178	20 177	15 110	25 941	41 201
Housing and community development	96 123	46 349	—	8 425	6 485	8 518	10 187	6 194	9 965
Sewerage	314 965	52 022	—	8 932	22 789	29 035	36 234	50 836	115 117
Solid waste management	146 122	38 279	—	9 102	8 858	16 519	14 602	21 065	37 697
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	65 951	19 609	—	3 670	3 317	10 563	7 545	9 193	12 054
Judicial and legal	25 293	7 090	—	1 261	1 700	2 035	2 382	3 926	6 899
General public buildings	44 635	14 113	—	678	1 912	2 396	6 089	7 479	11 968
Other governmental administration	75 059	6 497	—	2 600	3 742	6 930	11 646	14 200	29 444
Interest on general debt	220 955	35 729	—	7 409	21 064	22 578	35 205	38 348	60 622
Other and unallocable	193 926	68 564	—	2 099	2 309	11 747	20 197	35 128	53 882
Utility and liquor store expenditure	564 010	36 561	—	31 062	25 327	36 599	49 348	139 442	245 671
Employee retirement expenditure	63 014	63 014	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 595 131	600 382	—	136 760	303 157	371 577	514 611	598 674	1 069 970
Exhibit: Salaries and wages	1 047 589	268 871	—	74 055	108 187	119 251	115 989	153 668	207 568
PERCENT DISTRIBUTION									
Number of municipalities	100.0	.2	—	.2	.5	1.2	1.9	6.5	89.5
Population, 1990	100.0	18.4	—	5.6	7.7	11.8	11.7	17.3	27.6
Revenue, total	100.0	25.1	—	5.1	7.1	9.7	11.0	15.6	26.3
General revenue	100.0	22.6	—	5.8	8.1	11.1	12.2	14.9	25.1
Intergovernmental revenue ¹	100.0	27.9	—	5.2	8.9	10.6	10.1	12.9	24.3
Federal Government	100.0	55.4	—	8.3	6.2	13.9	10.8	.7	4.7
State government	100.0	26.6	—	4.9	9.1	10.1	10.0	13.8	25.5
From own sources	100.0	18.9	—	6.3	7.6	11.6	13.7	16.3	25.7
Taxes	100.0	21.4	—	7.7	7.8	12.4	13.4	16.8	20.5
Property	100.0	21.8	—	7.6	7.9	12.4	13.4	16.7	20.3
Other	100.0	17.3	—	8.9	6.5	12.5	14.0	18.0	22.9
Charges and miscellaneous	100.0	16.3	—	4.9	7.5	10.7	13.9	15.8	30.9
Utility and liquor store revenue	100.0	10.2	—	3.0	4.0	5.2	8.6	25.7	43.2
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	20.0	—	5.2	7.5	10.2	11.2	17.3	28.6
General expenditure	100.0	21.0	—	5.3	8.3	11.2	12.0	16.1	26.2
Current expenditure	100.0	22.1	—	5.4	8.9	11.5	12.0	15.0	25.1
Capital outlay	100.0	16.0	—	4.5	5.2	9.4	12.0	21.3	31.6
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	18.6	—	5.9	6.7	13.9	16.3	14.9	23.7
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	—	—	—	—	—	—	—	76.3
Hospitals	100.0	—	—	—	—	—	—	—	100.0

See footnotes at end of table

130 POPULATION—SIZE GROUPS

GOVERNMENTS—GOVERNMENT FINANCES

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WISCONSIN—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health	100.0	20.2	—	10.4	10.6	15.7	11.1	16.2	15.7
Transportation:									
Highways	100.0	10.2	—	3.8	8.8	13.4	11.6	19.5	32.6
Capital outlay	100.0	9.4	—	4.2	9.0	14.8	11.0	20.8	30.8
Air transportation	100.0	—	—	—	14.5	18.7	5.5	21.1	40.2
Other transportation	100.0	42.7	—	14.4	14.2	10.5	5.4	5.9	6.9
Public safety:									
Police protection	100.0	26.4	—	5.6	9.4	10.4	11.8	16.0	20.5
Fire protection	100.0	19.7	—	6.8	11.7	13.9	13.9	15.5	18.5
Correction	100.0	—	—	—	22.0	19.9	.7	38.3	19.1
Protective inspection and regulation	100.0	48.4	—	5.8	5.6	8.6	10.6	11.6	9.3
Environment and housing:									
Natural resources	100.0	22.6	—	24.6	11.3	6.8	9.1	8.9	16.7
Parks and recreation	100.0	8.2	—	9.3	13.6	13.6	10.2	17.4	27.7
Housing and community development	100.0	48.2	—	8.8	6.7	8.9	10.6	6.4	10.4
Sewerage	100.0	16.5	—	2.8	7.2	9.2	11.5	16.1	36.5
Solid waste management	100.0	26.2	—	6.2	6.1	11.3	10.0	14.4	25.8
Governmental administration:									
Financial administration	100.0	29.7	—	5.6	5.0	16.0	11.4	13.9	18.3
Judicial and legal	100.0	28.0	—	5.0	6.7	8.0	9.4	15.5	27.3
General public buildings	100.0	31.6	—	1.5	4.3	5.4	13.6	16.8	26.8
Other governmental administration	100.0	8.7	—	3.5	5.0	9.2	15.5	18.9	39.2
Interest on general debt	100.0	16.2	—	3.4	9.5	10.2	15.9	17.4	27.4
Other and unallocable	100.0	35.4	—	1.1	1.2	6.1	10.4	18.1	27.8
Utility and liquor store expenditure	100.0	6.5	—	5.5	4.5	6.5	8.7	24.7	43.6
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	16.7	—	3.8	8.4	10.3	14.3	16.7	29.8
Exhibit: Salaries and wages	100.0	25.7	—	7.1	10.3	11.4	11.1	14.7	19.8
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total	972.34	1 325.61	—	886.55	901.07	799.55	917.11	879.09	928.97
General revenue	779.84	956.83	—	811.36	827.89	738.33	815.37	672.54	711.56
Intergovernmental revenue ¹	323.04	489.58	—	300.90	373.69	289.75	280.53	241.94	285.11
Federal Government	26.73	80.29	—	39.64	21.62	31.62	24.64	1.04	4.57
State government	282.82	408.62	—	248.66	334.48	241.71	241.59	226.03	261.88
From own sources	456.80	467.25	—	510.46	454.20	448.58	534.83	430.60	426.46
Taxes	228.35	264.92	—	312.45	230.90	240.99	262.47	221.77	170.29
Property	208.58	246.39	—	281.25	214.02	220.03	238.85	201.15	153.88
Other	19.78	18.53	—	31.20	16.88	20.96	23.62	20.62	16.42
Charges and miscellaneous	228.45	202.33	—	198.01	223.30	207.59	272.36	208.83	256.16
Utility and liquor store revenue	138.72	77.08	—	75.20	73.18	61.22	101.74	206.55	217.41
Employee retirement revenue	53.78	291.70	—	—	—	—	—	—	—
Expenditure	1 002.64	1 088.85	—	929.64	978.16	867.00	964.76	1 001.11	1 041.59
General expenditure	818.58	930.31	—	767.24	881.17	775.70	840.81	764.22	779.84
Current expenditure	669.40	800.81	—	648.92	779.05	656.77	688.02	579.96	608.72
Capital outlay	149.18	129.51	—	118.32	102.12	118.94	152.79	184.26	171.12
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	28.79	28.98	—	30.08	25.26	34.11	40.08	24.82	24.81
Social services and income maintenance:									
Public welfare	2.89	—	—	—	.01	5.81	—	—	8.00
Hospitals	2.14	—	—	—	—	—	—	—	7.76
Health	17.95	19.62	—	33.14	24.83	24.01	17.11	16.87	10.25
Transportation:									
Highways	133.71	73.91	—	91.07	153.19	152.68	133.06	150.90	158.38
Capital outlay	61.46	31.38	—	45.87	72.47	77.47	57.87	73.80	68.63
Air transportation	1.76	—	—	—	3.33	2.80	.83	2.15	2.57
Other transportation	6.14	14.24	—	15.77	11.35	5.48	2.86	2.08	1.53
Public safety:									
Police protection	131.40	188.09	—	130.04	160.97	115.61	133.10	121.43	97.77
Fire protection	80.11	85.53	—	96.56	122.17	94.96	94.95	71.93	53.92
Correction .....	.04	—	—	—	.12	.07	—	.09	.03
Protective inspection and regulation	9.75	25.62	—	10.00	7.12	7.16	8.87	6.57	3.30
Environment and housing:									
Natural resources	12.97	15.90	—	56.93	19.12	7.47	10.06	6.69	7.88
Parks and recreation	43.67	19.50	—	72.66	77.28	50.33	37.95	44.07	43.90
Housing and community development	28.22	73.79	—	44.05	24.84	21.25	25.59	10.52	10.62
Sewerage	92.46	82.83	—	46.70	87.28	72.43	91.02	86.36	122.65
Solid waste management	42.89	60.95	—	47.59	33.92	41.21	36.68	35.79	40.16
Governmental administration:									
Financial administration	19.36	31.22	—	19.19	12.70	26.35	18.95	15.62	12.84
Judicial and legal	7.42	11.29	—	6.59	6.51	5.08	5.98	6.67	7.35
General public buildings	13.10	22.47	—	3.54	7.32	5.98	15.29	12.71	12.75
Other governmental administration	22.03	10.34	—	13.59	14.33	17.29	29.25	24.12	31.37
Interest on general debt	64.86	56.89	—	38.74	80.67	56.32	88.43	65.15	64.59
Other and unallocable	56.93	109.16	—	10.97	8.84	29.30	50.73	59.68	57.41
Utility and liquor store expenditure	165.56	58.21	—	162.41	97.00	91.30	123.96	236.89	261.75
Employee retirement expenditure	18.50	100.33	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 055.33	955.89	—	715.04	1 161.01	926.92	1 292.65	1 017.06	1 140.00
Exhibit: Salaries and wages	307.51	428.08	—	387.19	414.33	297.48	291.35	261.06	221.15

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WYOMING									
AMOUNTS (THOUSAND DOLLARS)									
Number of municipalities	97	-	-	-	-	1	2	5	89
Population, 1990	317 069	-	-	-	-	50 008	73 429	74 199	119 433
Revenue	378 563	-	-	-	-	75 348	97 959	79 161	126 095
General revenue	326 119	-	-	-	-	68 681	92 130	63 152	102 156
Intergovernmental revenue ¹	184 128	-	-	-	-	35 678	47 446	39 979	61 025
Federal Government	10 949	-	-	-	-	6 396	1 321	659	2 573
State government	136 077	-	-	-	-	28 746	31 629	26 991	48 711
From own sources	141 991	-	-	-	-	33 003	44 684	23 173	41 131
Taxes	17 178	-	-	-	-	3 256	3 260	4 015	6 647
Property	8 486	-	-	-	-	1 588	1 900	2 118	2 880
Other	8 692	-	-	-	-	1 668	1 360	1 897	3 767
Charges and miscellaneous	124 813	-	-	-	-	29 747	41 424	19 158	34 484
Utility and liquor store revenue	51 875	-	-	-	-	6 667	5 829	15 440	23 939
Employee retirement revenue	569	-	-	-	-	-	-	569	-
Expenditure	385 822	-	-	-	-	76 685	108 361	74 246	126 530
General expenditure	325 657	-	-	-	-	66 367	103 216	56 569	99 505
Current expenditure	272 871	-	-	-	-	56 495	82 891	49 095	84 390
Capital outlay	52 786	-	-	-	-	9 872	20 325	7 474	15 115
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	47	-	-	-	-	-	20	15	12
Social services and income maintenance:									
Public welfare	1 994	-	-	-	-	846	278	417	453
Hospitals	-	-	-	-	-	-	-	-	-
Health	4 659	-	-	-	-	1 960	1 517	167	1 015
Transportation:									
Highways	43 128	-	-	-	-	12 464	9 972	7 838	12 854
Capital outlay	14 767	-	-	-	-	6 184	2 556	2 789	3 238
Air transportation	2 916	-	-	-	-	17	-	-	2 899
Other transportation	543	-	-	-	-	282	219	37	5
Public safety:									
Police protection	54 627	-	-	-	-	8 494	17 330	9 538	19 265
Fire protection	25 818	-	-	-	-	8 120	11 600	3 644	2 454
Correction	10 339	-	-	-	-	198	9 825	32	284
Protective inspection and regulation	3 591	-	-	-	-	522	1 418	873	778
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	33 012	-	-	-	-	5 041	13 148	6 671	8 152
Housing and community development	12 396	-	-	-	-	8 071	2 305	952	1 068
Sewerage	24 518	-	-	-	-	3 935	6 955	5 696	7 932
Solid waste management	19 081	-	-	-	-	3 692	6 832	3 163	5 394
Governmental administration:									
Financial administration	9 462	-	-	-	-	885	1 736	2 315	4 526
Judicial and legal	5 325	-	-	-	-	817	1 489	932	2 087
General public buildings	7 944	-	-	-	-	1 215	2 029	2 347	2 353
Other governmental administration	18 716	-	-	-	-	2 529	5 777	2 059	8 351
Interest on general debt	16 569	-	-	-	-	2 635	1 815	5 452	6 667
Other and unallocable	30 972	-	-	-	-	4 644	8 951	4 421	12 956
Utility and liquor store expenditure	60 043	-	-	-	-	10 318	5 145	17 555	27 025
Employee retirement expenditure	122	-	-	-	-	-	-	122	-
Debt outstanding at end of fiscal year	297 324	-	-	-	-	71 861	24 823	81 137	119 503
Exhibit: Salaries and wages	89 890	-	-	-	-	14 398	22 939	22 509	30 044
PERCENT DISTRIBUTION									
Number of municipalities	100.0	-	-	-	-	1.0	2.1	5.2	91.8
Population, 1990	100.0	-	-	-	-	15.8	23.2	23.4	37.7
Revenue, total	100.0	-	-	-	-	19.9	25.9	20.9	33.3
General revenue	100.0	-	-	-	-	21.1	28.3	19.4	31.3
Intergovernmental revenue ¹	100.0	-	-	-	-	19.4	25.8	21.7	33.1
Federal Government	100.0	-	-	-	-	58.4	12.1	6.0	23.5
State government	100.0	-	-	-	-	21.1	23.2	19.8	35.8
From own sources	100.0	-	-	-	-	23.2	31.5	16.3	29.0
Taxes	100.0	-	-	-	-	19.0	19.0	23.4	38.7
Property	100.0	-	-	-	-	18.7	22.4	25.0	33.9
Other	100.0	-	-	-	-	19.2	15.6	21.8	43.3
Charges and miscellaneous	100.0	-	-	-	-	23.8	33.2	15.3	27.6
Utility and liquor store revenue	100.0	-	-	-	-	12.9	11.2	29.8	46.1
Employee retirement revenue	100.0	-	-	-	-	-	-	100.0	-
Expenditure	100.0	-	-	-	-	19.9	28.1	19.2	32.8
General expenditure	100.0	-	-	-	-	20.4	31.7	17.4	30.6
Current expenditure	100.0	-	-	-	-	20.7	30.4	18.0	30.9
Capital outlay	100.0	-	-	-	-	18.7	38.5	14.2	28.6
Education services:									
Education	-	-	-	-	-	-	-	-	-
Libraries	100.0	-	-	-	-	-	42.6	31.9	25.5
Social services and income maintenance:									
Public welfare	100.0	-	-	-	-	42.4	13.9	20.9	22.7
Hospitals	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1991-92—Con.

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

Item	Municipalities with a 1990 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
WYOMING—Con.									
PERCENT DISTRIBUTION—Con.									
Social services and income maintenance—Con.									
Health-----	100.0	-	-	-	-	42.1	32.6	3.6	21.8
Transportation:									
Highways-----	100.0	-	-	-	-	28.9	23.1	18.2	29.8
Capital outlay-----	100.0	-	-	-	-	41.9	17.3	18.9	21.9
Air transportation-----	100.0	-	-	-	-	.6	-	-	99.4
Other transportation-----	100.0	-	-	-	-	51.9	40.3	6.8	.9
Public safety:									
Police protection-----	100.0	-	-	-	-	15.5	31.7	17.5	35.3
Fire protection-----	100.0	-	-	-	-	31.5	44.9	14.1	9.5
Correction-----	100.0	-	-	-	-	1.9	95.0	.3	2.7
Protective inspection and regulation-----	100.0	-	-	-	-	14.5	39.5	24.3	21.7
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	100.0	-	-	-	-	15.3	39.8	20.2	24.7
Housing and community development-----	100.0	-	-	-	-	65.1	18.6	7.7	8.6
Sewerage-----	100.0	-	-	-	-	16.0	28.4	23.2	32.4
Solid waste management-----	100.0	-	-	-	-	19.3	35.8	16.6	28.3
Governmental administration:									
Financial administration-----	100.0	-	-	-	-	9.4	18.3	24.5	47.8
Judicial and legal-----	100.0	-	-	-	-	15.3	28.0	17.5	39.2
General public buildings-----	100.0	-	-	-	-	15.3	25.5	29.5	29.6
Other governmental administration-----	100.0	-	-	-	-	13.5	30.9	11.0	44.6
Interest on general debt-----	100.0	-	-	-	-	15.9	11.0	32.9	40.2
Other and unallocable-----	100.0	-	-	-	-	15.0	28.9	14.3	41.8
Utility and liquor store expenditure-----	100.0	-	-	-	-	17.2	8.6	29.2	45.0
Employee retirement expenditure-----	100.0	-	-	-	-	-	-	100.0	-
Debt outstanding at end of fiscal year-----	100.0	-	-	-	-	24.2	8.3	27.3	40.2
Exhibit: Salaries and wages-----	100.0	-	-	-	-	16.0	25.5	25.0	33.4
PER CAPITA AMOUNTS (DOLLARS)									
Revenue, total-----	1 193.95	-	-	-	-	1 506.72	1 334.06	1 066.87	1 055.78
General revenue-----	1 028.54	-	-	-	-	1 373.40	1 254.68	851.12	855.34
Intergovernmental revenue ¹ -----	580.72	-	-	-	-	713.45	646.15	538.81	510.96
Federal Government-----	34.53	-	-	-	-	127.90	17.99	8.88	21.54
State government-----	429.17	-	-	-	-	574.83	430.74	363.77	407.85
From own sources-----	447.82	-	-	-	-	659.95	608.53	312.31	344.39
Taxes-----	54.18	-	-	-	-	65.11	44.40	54.11	55.65
Property-----	26.76	-	-	-	-	31.75	25.88	28.54	24.11
Other-----	27.41	-	-	-	-	33.35	18.52	25.57	31.54
Charges and miscellaneous-----	393.65	-	-	-	-	594.84	564.14	258.20	288.73
Utility and liquor store revenue-----	163.61	-	-	-	-	133.32	79.38	208.09	200.44
Employee retirement revenue-----	1.79	-	-	-	-	-	-	7.67	-
Expenditure-----	1 216.84	-	-	-	-	1 533.45	1 475.72	1 000.63	1 059.42
General expenditure-----	1 027.09	-	-	-	-	1 327.13	1 405.66	762.40	833.14
Current expenditure-----	860.60	-	-	-	-	1 129.72	1 128.86	661.67	706.59
Capital outlay-----	166.48	-	-	-	-	197.41	276.80	100.73	126.56
Education services:									
Education-----	-	-	-	-	-	-	-	-	-
Libraries-----	.15	-	-	-	-	-	.27	.20	.10
Social services and income maintenance:									
Public welfare-----	6.29	-	-	-	-	16.92	3.79	5.62	3.79
Hospitals-----	-	-	-	-	-	-	-	-	-
Health-----	14.69	-	-	-	-	39.19	20.66	2.25	8.50
Transportation:									
Highways-----	136.02	-	-	-	-	249.24	135.80	105.63	107.63
Capital outlay-----	46.57	-	-	-	-	123.66	34.81	37.59	27.11
Air transportation-----	9.20	-	-	-	-	.34	-	-	24.27
Other transportation-----	1.71	-	-	-	-	5.64	2.98	.50	.04
Public safety:									
Police protection-----	172.29	-	-	-	-	169.85	236.01	128.55	161.30
Fire protection-----	81.43	-	-	-	-	162.37	157.98	49.11	20.55
Correction-----	32.61	-	-	-	-	3.96	133.80	.43	2.38
Protective inspection and regulation-----	11.33	-	-	-	-	10.44	19.31	11.77	6.51
Environment and housing:									
Natural resources-----	-	-	-	-	-	-	-	-	-
Parks and recreation-----	104.12	-	-	-	-	100.80	179.06	89.91	68.26
Housing and community development-----	39.10	-	-	-	-	161.39	31.39	12.83	8.94
Sewerage-----	77.33	-	-	-	-	78.69	94.72	76.77	66.41
Solid waste management-----	60.18	-	-	-	-	73.83	93.04	42.63	45.16
Governmental administration:									
Financial administration-----	29.84	-	-	-	-	17.70	23.64	31.20	37.90
Judicial and legal-----	16.79	-	-	-	-	16.34	20.28	12.56	17.47
General public buildings-----	25.05	-	-	-	-	24.30	27.63	31.63	19.70
Other governmental administration-----	59.03	-	-	-	-	50.57	78.67	27.75	69.92
Interest on general debt-----	52.26	-	-	-	-	52.69	24.72	73.48	55.82
Other and unallocable-----	97.68	-	-	-	-	92.87	121.90	59.58	108.48
Utility and liquor store expenditure-----	189.37	-	-	-	-	206.33	70.07	236.59	226.28
Employee retirement expenditure-----	.38	-	-	-	-	-	-	1.84	-
Debt outstanding at end of fiscal year-----	937.73	-	-	-	-	1 436.99	338.05	1 093.51	1 000.59
Exhibit: Salaries and wages-----	283.50	-	-	-	-	287.91	312.40	303.36	251.56

¹Includes items not included in detail.

Table 14. National Summary of Township Government Finances: 1991-92 , 1986-87 and 1981-82

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

Item	1991-92		1986-87		1981-82		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1986-87 to 1991-92	1981-82 to 1986-87
REVENUE								
Revenue	21 858	100.0	15 060	100.0	10 226	100.0	45.1	47.3
General revenue	20 624	94.4	14 176	94.1	9 616	94.0	45.5	47.4
Intergovernmental revenue	5 002	22.9	3 982	26.4	2 898	28.3	25.6	37.4
Federal Government	240	1.1	481	3.2	553	5.4	-50.1	-13.0
General revenue sharing	-	-	243	1.6	373	3.6	-100.0	-34.9
State government	4 322	19.8	3 206	21.3	2 178	21.3	34.8	47.2
General local government support	1 701	7.8	1 328	8.8	944	9.2	28.1	40.7
General revenue from own sources	15 621	71.5	10 194	67.7	6 718	65.7	53.2	51.7
Taxes	12 416	56.8	8 109	53.8	5 350	52.3	53.1	51.6
Property	11 547	52.8	7 476	49.6	5 014	49.0	54.5	49.1
Other	869	4.0	633	4.2	336	3.3	37.3	88.4
Charges and miscellaneous	3 205	14.7	2 084	13.8	1 367	13.4	53.8	52.5
Utility and liquor store revenue	1 086	5.0	752	5.0	546	5.3	44.4	37.7
Water supply	565	2.6	380	2.5	262	2.6	48.7	45.0
Electric power	511	2.3	366	2.4	278	2.7	39.6	31.7
Other	10	-	6	-	6	.1	66.7	-
Employee retirement revenue	148	.7	133	.9	64	.6	11.3	107.8
EXPENDITURE								
Expenditure	22 386	100.0	14 710	100.0	10 137	100.0	52.2	45.1
By character and object:								
Intergovernmental expenditure	1 080	4.8	626	4.3	527	5.2	72.5	18.8
Direct expenditure	21 305	95.2	14 085	95.8	9 610	94.8	51.3	46.6
Current operation	17 852	79.7	11 748	79.9	8 095	79.9	52.0	45.1
Capital outlay	2 458	11.0	1 681	11.4	1 130	11.1	46.2	48.8
Construction	1 805	8.1	1 118	7.6	875	8.6	61.4	27.8
Other	652	2.9	563	3.8	255	2.5	15.8	120.8
Assistance and subsidies	15	.1	7	-	8	.1	114.3	-12.5
Interest on debt	850	3.8	541	3.7	315	3.1	57.1	71.7
Insurance benefits and repayments	131	.6	107	.7	63	.6	22.4	69.8
Exhibit: Salaries and wages	8 385	37.5	5 801	39.4	4 059	40.0	44.5	42.9
By function:								
General expenditure	21 051	94.0	13 768	93.6	9 446	93.2	52.9	45.8
Current expenditure	18 802	84.0	12 203	83.0	8 405	82.9	54.1	45.2
Capital outlay	2 249	10.0	1 565	10.6	1 041	10.3	43.7	50.3
Education services:								
Education	6 110	27.3	3 862	26.3	2 732	27.0	58.2	41.4
Libraries	288	1.3	194	1.3	121	1.2	48.5	60.3
Social services and income maintenance:								
Public welfare	238	1.1	167	1.1	111	1.1	42.5	50.5
Hospitals	67	.3	75	.5	59	.6	-10.7	27.1
Health	191	.9	106	.7	75	.7	80.2	41.3
Transportation:								
Highways	2 822	12.6	2 227	15.1	1 656	16.3	26.7	34.5
Other transportation	76	.3	67	.5	46	.5	13.4	45.7
Public safety:								
Police protection	1 781	8.0	1 137	7.7	785	7.7	56.6	44.8
Fire protection	1 007	4.5	672	4.6	462	4.6	49.9	45.5
Other public safety	154	.7	84	.6	50	.5	83.3	68.0
Environment and housing:								
Parks and recreation	614	2.7	390	2.7	300	3.0	57.4	30.0
Sewerage	1 014	4.5	705	4.8	545	5.4	43.8	29.4
Solid waste management	1 203	5.4	512	3.5	282	2.8	135.0	81.6
Other environment and housing	145	.6	114	.8	57	.6	27.2	100.0
Governmental administration:								
Financial administration	613	2.7	401	2.7	408	4.0	52.9	-1.7
Judicial and legal	182	.8	103	.7	(X)	.5	76.7	106.0
General public buildings	311	1.4	229	1.6	141	1.4	35.8	62.4
Other governmental administration	726	3.2	490	3.3	218	2.2	48.2	124.8
Interest on general debt	781	3.5	502	3.4	288	2.8	55.6	74.3
Other and unallocable	2 726	12.2	1 731	11.8	1 061	10.5	57.5	63.1
Utility and liquor store expenditure	1 204	5.4	835	5.7	628	6.2	44.2	33.0
Water supply	701	3.1	472	3.2	346	3.4	48.5	36.4
Electric power	488	2.2	354	2.4	276	2.7	37.9	28.3
Other	15	.1	9	.1	6	.1	66.7	50.0
Employee retirement expenditure	131	.6	107	.7	63	.6	22.4	69.8
INDEBTEDNESS AND DEBT TRANSACTIONS								
Debt outstanding at end of fiscal year	11 995	100.0	7 926	100.0	5 568	100.0	51.3	42.3
Long-term	10 310	86.0	6 790	85.7	4 096	73.6	51.8	65.8
Full faith and credit	8 189	68.3	4 753	60.0	3 414	61.3	72.3	39.2
Nonguaranteed	2 121	17.7	2 037	25.7	682	12.2	4.1	198.7
Short-term	1 685	14.0	1 137	14.3	1 472	26.4	48.2	-22.8
Long-term debt issued	2 090	(X)	1 254	(X)	470	(X)	66.7	166.8
Long-term debt retired	1 090	(X)	659	(X)	411	(X)	65.4	60.3
Change in total debt during year	734	(X)	266	(X)	206	(X)	(X)	(X)
CASH AND SECURITY HOLDINGS								
Total, end of fiscal year	11 838	100.0	7 276	100.0	4 280	100.0	62.7	70.0
Employee retirement funds	1 542	13.0	1 005	13.8	476	11.1	53.4	111.1
Other than employee retirement	10 296	87.0	6 272	86.2	3 804	88.9	64.2	64.9
Cash and deposits	10 296	87.0	5 415	74.4	3 219	75.2	90.1	(X)
Securities	-	-	856	11.8	585	13.7	-100.0	46.3
Federal	-	-	317	4.4	374	8.7	-100.0	-15.2
Other	-	-	540	7.4	211	4.9	-100.0	155.9

Table 15. Finances of Township Governments in the Northeast Region by State: 1991-92

[Dollar amounts 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		
		Connect- icut	Maine	Massa- chusetts	New Hamp- shire	Rhode Island	Vermont	New Jersey	New York	Pennsyl- vania
REVENUE										
Revenue	19 264 480	4 161 473	832 904	5 374 706	478 489	635 787	233 389	2 756 223	3 350 234	1 441 275
General revenue	18 133 857	4 071 086	822 563	4 642 239	454 805	626 691	225 090	2 668 776	3 214 480	1 408 127
Intergovernmental revenue	4 271 496	1 106 473	272 598	927 936	61 205	120 241	49 516	923 654	604 231	205 642
Federal Government	224 754	16 330	14 264	63 146	8 392	6 442	1 480	11 057	90 698	12 945
General revenue sharing	—	—	—	—	—	—	—	—	—	—
State government	3 666 664	1 083 967	251 791	862 196	50 448	112 278	46 408	908 242	173 048	178 286
Education	1 575 961	811 828	166 657	444 118	—	99 081	299	53 943	35	—
Public welfare	39 554	22 393	5 641	4 713	—	1 545	—	4 989	273	—
Health and hospitals	15 900	9 341	159	85	—	—	—	3 627	2 684	4
Highways	332 072	37 554	20 676	64 332	12 209	125	23 694	4 075	51 518	117 889
General local government support	1 287 221	97 316	46 309	250 677	26 145	6 971	7 064	771 388	68 042	13 309
Property tax relief	—	—	—	—	—	—	—	—	—	—
Other and unallocable	404 419	105 493	11 742	95 969	7 470	4 164	15 275	69 497	48 352	46 457
General revenue from own sources	13 862 361	2 964 613	549 965	3 714 303	393 600	506 450	175 574	1 745 122	2 610 249	1 202 485
Taxes	11 150 769	2 575 640	477 499	3 149 511	331 448	465 707	139 799	1 355 006	1 869 552	786 607
Property	10 379 883	2 545 220	467 009	3 092 457	326 030	459 216	137 775	1 285 706	1 722 858	343 612
Other	770 886	30 420	10 490	57 054	5 418	6 491	2 024	69 300	146 694	442 995
Charges and miscellaneous	2 711 592	388 973	72 466	564 792	62 152	40 743	35 775	390 116	740 697	415 878
Current charges	1 627 510	209 625	35 429	425 424	38 362	28 642	24 229	201 177	373 142	291 480
Education	138 838	44 816	6 886	82 986	—	2 543	—	1 607	—	—
School lunch sales	98 905	41 896	3 687	51 357	—	358	—	1 607	—	—
Other	39 933	2 920	3 199	31 629	—	2 185	—	—	—	—
Hospital	65 621	—	—	34 648	—	—	—	—	30 973	—
Parks and recreation	151 189	23 925	2 347	25 020	942	3 508	685	21 120	53 734	19 908
Sewerage	625 061	51 959	11 533	156 158	22 739	14 988	10 985	143 963	51 279	161 457
Sanitation other than sewerage	305 248	25 150	1 663	37 193	3 563	3 665	4 793	8 700	167 281	53 240
Other	341 553	63 775	13 000	89 419	11 118	3 938	7 766	25 877	69 875	56 875
Interest earnings	564 535	99 104	27 082	68 122	9 820	5 916	5 261	102 924	194 868	51 438
Special assessments	137 546	26 260	892	13 249	660	1 986	115	4 340	84 521	5 523
Sale of property	21 197	5 379	153	760	1 219	6	174	7 104	5 530	872
Other and unallocable	360 804	48 605	8 910	57 237	12 091	4 193	5 996	74 571	82 636	66 565
Utility and liquor store revenue	994 098	69 126	10 341	635 496	23 684	8 692	8 299	87 447	135 753	15 260
Water supply	473 532	24 054	2 678	186 318	13 073	8 692	8 125	87 447	128 522	14 623
Electric power	510 269	45 072	7 663	439 647	10 611	—	174	—	6 465	637
Other	10 297	—	—	9 531	—	—	—	—	766	—
Employee retirement revenue	136 525	21 261	—	96 971	—	404	—	—	1	17 888
EXPENDITURE										
Expenditure	19 842 606	4 290 188	875 956	5 562 448	432 086	704 658	217 957	2 771 788	3 535 988	1 451 537
By character and object:										
Intergovernmental expenditure	908 382	222 382	38 061	484 884	1 268	16 884	2 448	85 518	2 487	54 450
Direct expenditure	18 934 224	4 067 806	837 895	5 077 564	430 818	687 774	215 509	2 686 270	3 533 501	1 397 087
Current operation	15 895 004	3 512 849	714 179	4 425 958	351 039	627 476	183 057	2 236 156	2 712 718	1 131 572
Capital outlay	2 097 303	420 971	85 132	397 938	54 522	37 720	27 766	312 187	535 153	225 914
Construction	1 581 246	345 544	56 615	282 962	43 793	24 381	20 220	231 970	418 083	157 678
Other	516 057	75 427	28 517	114 976	10 729	13 339	7 546	80 217	117 070	68 236
Assistance and subsidies	15 383	4 388	128	4 988	4 988	1 469	—	2 440	1 970	—
Interest on debt	800 810	113 232	38 456	149 336	20 269	20 905	4 686	135 487	283 642	34 797
Insurance benefits and repayments	125 724	16 366	—	104 332	—	204	—	—	18	4 804
Exhibit: Salaries and wages	7 755 227	1 878 894	306 334	2 429 721	148 710	349 607	61 165	976 024	1 115 765	489 007
By function:										
General expenditure	18 616 105	4 198 461	864 108	4 876 056	398 327	695 493	205 899	2 659 033	3 289 184	1 429 544
Current expenditure	16 704 252	3 791 287	780 257	4 532 024	350 033	658 376	183 079	2 376 184	2 826 330	1 206 682
Capital outlay	1 911 853	407 174	83 851	344 032	48 294	37 117	22 820	282 849	462 854	222 862
Education services:										
Education	6 109 025	2 487 594	417 425	2 534 156	1 054	435 676	820	232 300	—	—
Current expenditure	5 765 475	2 305 727	380 900	2 425 289	1 054	424 812	820	226 873	—	—
Capital outlay	343 550	181 867	36 525	108 867	—	10 864	—	5 427	—	—
Libraries	267 557	54 334	6 944	72 308	8 586	7 401	3 774	64 934	33 490	15 786
Social services and income maintenance:										
Public welfare	135 102	47 429	10 657	15 226	8 549	3 882	689	15 097	33 350	223
Cash assistance payments	15 383	4 388	128	—	4 988	1 469	—	2 440	1 970	—
Vendor payments	8 593	2 812	2 127	—	2 141	581	—	926	6	—
For medical care	2 385	1 401	97	—	—	535	—	352	—	—
Other vendor payments	6 208	1 411	2 030	—	2 141	46	—	574	6	—
Other public welfare	111 126	40 229	8 402	15 226	1 420	1 832	689	11 731	31 374	223
Hospitals	66 860	40	36	32 230	227	—	11	100	34 203	13
Own hospitals	65 767	—	34	32 230	—	—	11	8	33 480	4
Current operation	64 542	—	34	31 017	—	—	11	8	33 469	3
Capital outlay	1 225	—	—	1 213	—	—	—	—	11	1
Other hospitals	1 093	40	2	—	227	—	—	92	723	9
Health	165 920	40 585	6 874	39 957	8 232	1 718	2 708	35 233	27 128	3 485
Transportation:										
Highways	2 096 302	224 495	102 743	238 969	71 019	31 125	78 676	262 297	719 659	367 319
Current expenditure	1 640 126	178 978	91 937	197 883	67 900	28 459	69 571	179 357	577 432	248 609
Capital outlay	456 176	45 517	10 806	41 086	3 119	2 666	9 105	82 940	142 227	118 710
Air transportation	16 115	—	503	5 635	—	—	—	—	9 803	174
Parking facilities	16 249	6 180	24	1 110	884	—	253	2 018	5 287	493
Water transport and terminals	5 003	119	158	3 863	—	192	—	3	660	8
Transit subsidies	38 442	525	45	37 667	—	—	205	—	—	—
Public safety:										
Police protection	1 611 671	217 084	36 402	297 073	52 952	46 022	14 037	515 129	192 827	240 145
Fire protection	689 217	114 658	31 562	218 746	29 581	25 927	10 540	107 993	84 649	65 561
Correction	12 855	—	142	11 848	—	—	58	235	571	1
Protective inspection and regulation	123 077	13 189	2 212	19 504	2 345	2 529	78	35 686	34 371	13 163

Table 15. Finances of Township Governments in the Northeast Region by State: 1991-92—Con.

[Dollar amounts 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
EXPENDITURE—Con.										
Environment and housing:										
Parks and recreation	569 597	88 860	12 768	51 413	12 052	13 446	5 321	83 310	236 941	65 486
Housing and community development	109 954	13 089	736	25 709	610	1 471	2 062	25 236	31 173	9 868
Sewerage	881 695	132 803	32 166	150 737	29 785	24 517	15 746	181 254	161 688	152 999
Solid waste management	1 129 641	99 700	39 416	120 750	28 320	11 360	15 046	212 683	532 443	69 923
Government administration:										
Financial administration	510 714	80 206	47 778	89 682	15 026	9 670	24 099	105 896	103 502	34 855
Judicial and legal	166 419	12 654	1 909	15 903	4 021	1 990	462	54 119	61 901	13 460
General public buildings	259 637	41 951	2 395	36 889	6 433	5 079	1 015	61 104	75 151	29 620
Current operation	197 356	32 164	2 139	31 101	6 210	4 386	893	42 971	53 805	23 687
Capital outlay	62 281	9 787	256	5 788	223	693	122	18 133	21 346	5 933
Other government administration	459 374	62 002	9 192	61 225	27 977	13 686	4 046	73 156	82 293	125 797
Interest on general debt	736 520	109 274	37 419	134 037	15 142	19 928	4 075	123 224	259 699	33 722
Other and unallocable	2 439 159	351 690	64 602	661 419	75 532	39 874	22 178	468 026	568 395	187 443
Utility and liquor store expenditure	1 100 777	75 361	11 848	582 060	33 759	8 961	12 058	112 755	246 786	17 189
Water supply	600 322	30 416	4 352	155 076	22 730	8 961	11 891	112 400	238 391	16 105
Electric power	486 755	44 717	7 457	418 059	10 984	—	167	111	4 686	573
Other	13 700	228	39	8 925	45	—	—	244	3 709	511
Employee retirement expenditure	125 724	16 366	—	104 332	—	204	—	—	18	4 804
INDEBTEDNESS AND DEBT TRANSACTIONS										
Debt outstanding at end of fiscal year	11 213 902	1 525 762	458 046	2 117 385	224 364	298 050	58 521	2 219 249	3 831 197	481 328
Long-term	9 554 798	1 361 793	456 594	1 851 017	207 253	263 590	50 175	1 661 697	3 221 351	481 328
Full faith and credit	7 855 038	1 332 405	275 834	1 651 628	203 494	262 166	36 775	1 525 098	2 144 527	423 111
Nonguaranteed	1 699 760	29 388	180 760	199 389	3 759	1 424	13 400	136 599	1 076 824	58 217
Short-term	1 659 104	163 969	1 452	266 368	17 111	34 460	8 346	557 552	609 846	—
Long-term debt by purpose:										
Education	1 305 875	524 771	85 675	572 629	—	59 415	—	62 885	500	—
Hospital	—	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—	—
Utility	943 742	49 415	14 803	237 456	84 002	18 229	15 576	160 300	341 781	22 180
Other	7 305 181	787 607	356 116	1 040 932	123 251	185 946	34 599	1 438 512	2 879 070	459 148
Long-term debt issued	1 968 580	378 980	36 651	411 745	27 410	71 617	13 020	381 806	496 226	151 125
Long-term debt retired	994 713	145 657	40 298	231 890	26 011	53 436	6 388	176 242	237 095	77 696
Change in total debt during year	700 261	146 707	-12 515	-4 615	-20 965	1 817	5 475	268 001	242 927	73 429
CASH AND SECURITY HOLDINGS										
Total, end of fiscal year	9 451 388	1 493 898	468 957	2 013 199	247 273	162 346	84 673	1 649 981	2 409 515	921 546
By purpose:										
Employee retirement	1 419 992	455 976	—	793 161	—	4 739	—	—	21	166 095
Offsets to debt	1 525 327	39 133	166 331	184 654	331	2 440	227	6 975	1 111 833	13 403
Bond funds	1 268 132	153 698	27 046	113 119	8 324	37 177	1 253	281 045	417 726	228 744
Other	5 237 937	845 091	275 580	922 265	238 618	117 990	83 193	1 361 961	879 935	513 304
By type:										
All funds	9 451 388	1 493 898	468 957	2 013 199	247 273	162 346	84 673	1 649 981	2 409 515	921 546
Cash and deposits	8 159 209	1 082 905	468 957	1 283 090	247 273	157 839	84 673	1 649 981	2 409 515	774 976
Securities	1 257 485	402 459	—	704 330	—	4 507	—	—	—	146 189
Federal	232 262	46 200	—	148 678	—	3 632	—	—	—	33 752
U.S. Treasury	232 262	46 200	—	148 678	—	3 632	—	—	—	33 752
Federal agency	—	—	—	—	—	—	—	—	—	—
State and local government	—	—	—	—	—	—	—	—	—	—
Other	1 025 223	356 259	—	555 652	—	875	—	—	—	112 437
Other than employee retirement	8 031 396	1 037 922	468 957	1 220 038	247 273	157 607	84 673	1 649 981	2 409 494	755 451
Cash and deposits	8 031 396	1 037 922	468 957	1 220 038	247 273	157 607	84 673	1 649 981	2 409 494	755 451
Securities	—	—	—	—	—	—	—	—	—	—
Federal	—	—	—	—	—	—	—	—	—	—
U.S. Treasury	—	—	—	—	—	—	—	—	—	—
Federal agency	—	—	—	—	—	—	—	—	—	—
State and local government	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92

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

Item	Townships with a 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
NORTHEAST REGION						
Amounts (thousand dollars)						
Number of townships	4 142	186	443	568	801	2 144
Population, 1990	25 833 253	9 647 128	6 886 297	3 966 318	2 832 583	2 500 927
Revenue	19 264 480	7 666 683	6 747 287	2 465 646	1 297 032	1 087 832
General revenue	18 133 857	7 213 746	6 244 029	2 351 922	1 252 037	1 072 123
Intergovernmental revenue	4 271 496	1 586 851	1 474 332	555 788	323 685	330 840
Federal Government	224 754	110 305	42 969	28 289	25 654	17 537
State government	3 666 664	1 313 210	1 352 219	475 402	255 417	270 416
From own sources	13 862 361	5 626 895	4 769 697	1 796 134	928 352	741 283
Taxes	11 150 769	4 410 695	3 857 867	1 485 639	771 310	625 258
Property	10 379 883	4 175 026	3 616 354	1 354 496	675 864	558 143
Other	770 886	235 669	241 513	131 143	95 446	67 115
Charges and miscellaneous	2 711 592	1 216 200	911 830	310 495	157 042	116 025
Utility and liquor store revenue	994 098	361 390	460 262	111 891	44 851	15 704
Employee retirement revenue	136 525	91 547	42 996	1 833	144	5
Expenditure	19 842 606	7 880 055	7 089 043	2 524 681	1 276 961	1 071 866
General expenditure	18 616 105	7 394 238	6 557 878	2 392 609	1 221 765	1 049 615
Current expenditure	16 704 252	6 715 575	5 875 661	2 105 484	1 085 031	922 501
Capital outlay	1 911 853	678 663	682 217	287 125	136 734	127 114
Education services:						
Education	6 109 025	1 980 670	2 688 822	863 582	325 168	250 783
Libraries	267 557	123 845	96 565	28 473	12 015	6 659
Social services and income maintenance:						
Public welfare	135 102	73 590	30 646	14 590	11 040	5 236
Hospitals	66 860	19 592	35 174	10 909	152	1 033
Health	165 920	72 272	50 444	19 218	14 269	9 717
Transportation:						
Highways	2 096 302	638 774	539 278	315 214	268 924	334 112
Capital outlay	456 176	153 618	120 575	67 549	50 544	63 890
Air transportation	16 115	7 813	4 468	3 617	151	66
Other transportation	59 694	33 809	19 361	4 359	1 699	466
Public safety:						
Police protection	1 611 671	702 799	576 451	207 366	86 558	38 497
Fire protection	689 217	292 688	240 693	76 383	42 429	37 024
Correction	12 855	11 467	1 088	111	124	65
Protective inspection and regulation	123 077	58 889	39 398	16 777	5 402	2 611
Environment and housing:						
Natural resources	24 678	15 101	5 864	2 550	795	368
Parks and recreation	569 597	323 488	158 918	52 112	19 841	15 238
Housing and community development	109 954	60 909	19 375	17 756	5 920	5 994
Sewerage	881 695	325 018	357 776	120 297	55 602	23 002
Solid waste management	1 129 641	722 444	234 975	78 622	50 683	42 917
Governmental administration:						
Financial administration	510 714	160 739	141 183	69 766	74 296	64 730
Judicial and legal	166 419	67 769	53 924	24 427	11 690	8 609
General public buildings	259 637	98 504	99 744	29 780	16 535	15 074
Other governmental administration	459 374	138 348	154 768	92 713	39 195	34 350
Interest on general debt	736 520	373 390	223 125	85 160	30 870	23 975
Other and unallocable	2 414 481	1 092 320	785 838	258 827	148 407	129 089
Utility and liquor store expenditure	1 100 777	402 156	490 853	130 370	55 159	22 239
Employee retirement expenditure	125 724	83 661	40 312	1 702	37	12
Debt outstanding at end of fiscal year	11 213 902	5 567 414	3 648 877	1 243 472	434 800	319 339
Exhibit: Salaries and wages	7 755 227	3 229 806	2 903 896	891 144	410 069	320 312
Percent distribution						
Number of townships	100.0	4.5	10.7	13.7	19.3	51.8
Population, 1990	100.0	37.3	26.7	15.4	11.0	9.7
Revenue	100.0	39.8	35.0	12.8	6.7	5.6
General revenue	100.0	39.8	34.4	13.0	6.9	5.9
Intergovernmental revenue	100.0	37.1	34.5	13.0	7.6	7.7
Federal Government	100.0	49.1	19.1	12.6	11.4	7.8
State government	100.0	35.8	36.9	13.0	7.0	7.4
From own sources	100.0	40.6	34.4	13.0	6.7	5.3
Taxes	100.0	39.6	34.6	13.3	6.9	5.6
Property	100.0	40.2	34.8	13.0	6.5	5.4
Other	100.0	30.6	31.3	17.0	12.4	8.7
Charges and miscellaneous	100.0	44.9	33.6	11.5	5.8	4.3
Utility and liquor store revenue	100.0	36.4	46.3	11.3	4.5	1.6
Employee retirement revenue	100.0	67.1	31.5	1.3	.1	—
Expenditure	100.0	39.7	35.7	12.7	6.4	5.4
General expenditure	100.0	39.7	35.2	12.9	6.6	5.6
Current expenditure	100.0	40.2	35.2	12.6	6.5	5.5
Capital outlay	100.0	35.5	35.7	15.0	7.2	6.6
Education services:						
Education	100.0	32.4	44.0	14.1	5.3	4.1
Libraries	100.0	46.3	36.1	10.6	4.5	2.5
Social services and income maintenance:						
Public welfare	100.0	54.5	22.7	10.8	8.2	3.9
Hospitals	100.0	29.3	52.6	16.3	.2	1.5
Health	100.0	43.6	30.4	11.6	8.6	5.9

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NORTHEAST REGION—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	30.5	25.7	15.0	12.8	15.9
Capital outlay	100.0	33.7	26.4	14.8	11.1	14.0
Air transportation	100.0	48.5	27.7	22.4	.9	.4
Other transportation	100.0	56.6	32.4	7.3	2.8	.8
Public safety:						
Police protection	100.0	43.6	35.8	12.9	5.4	2.4
Fire protection	100.0	42.5	34.9	11.1	6.2	5.4
Correction	100.0	89.2	8.5	.9	1.0	.5
Protective inspection and regulation	100.0	47.8	32.0	13.6	4.4	2.1
Environment and housing:						
Natural resources	100.0	61.2	23.8	10.3	3.2	1.5
Parks and recreation	100.0	56.8	27.9	9.1	3.5	2.7
Housing and community development	100.0	55.4	17.6	16.1	5.4	5.5
Sewerage	100.0	36.9	40.6	13.6	6.3	2.6
Solid waste management	100.0	64.0	20.8	7.0	4.5	3.8
Governmental administration:						
Financial administration	100.0	31.5	27.6	13.7	14.5	12.7
Judicial and legal	100.0	40.7	32.4	14.7	7.0	5.2
General public buildings	100.0	37.9	38.4	11.5	6.4	5.8
Other governmental administration	100.0	30.1	33.7	20.2	8.5	7.5
Interest on general debt	100.0	50.7	30.3	11.6	4.2	3.3
Other and unallocable	100.0	45.2	32.5	10.7	6.1	5.3
Utility and liquor store expenditure	100.0	36.5	44.6	11.8	5.0	2.0
Employee retirement expenditure	100.0	66.5	32.1	1.4	—	—
Debt outstanding at end of fiscal year	100.0	49.6	32.5	11.1	3.9	2.8
Exhibit: Salaries and wages	100.0	41.6	37.4	11.5	5.3	4.1
Per capita (dollars)						
Revenue	745.72	794.71	979.81	621.65	457.90	434.97
General revenue	701.96	747.76	906.73	592.97	442.01	428.69
Intergovernmental revenue	165.35	164.49	214.10	140.13	114.27	132.29
Federal Government	8.70	11.43	6.24	7.13	9.06	7.01
State government	141.94	136.12	196.36	119.86	90.17	108.13
From own sources	536.61	583.27	692.64	452.85	327.74	296.40
Taxes	431.64	457.20	560.22	374.56	272.30	250.01
Property	401.80	432.77	525.15	341.50	238.60	223.17
Other	29.84	24.43	35.07	33.06	33.70	26.84
Charges and miscellaneous	104.97	126.07	132.41	78.28	55.44	46.39
Utility and liquor store revenue	38.48	37.46	66.84	28.21	15.83	6.28
Employee retirement revenue	5.28	9.49	6.24	.46	.05	—
Expenditure	768.10	816.83	1 029.44	636.53	450.81	428.59
General expenditure	720.63	766.47	952.31	603.23	431.33	419.69
Current expenditure	646.62	696.12	853.24	530.84	383.05	368.86
Capital outlay	74.01	70.35	99.07	72.39	48.27	50.83
Education services:						
Education	236.48	205.31	390.46	217.73	114.80	100.28
Libraries	10.36	12.84	14.02	7.18	4.24	2.66
Social services and income maintenance:						
Public welfare	5.23	7.63	4.45	3.68	3.90	2.09
Hospitals	2.59	2.03	5.11	2.75	.05	.41
Health	6.42	7.49	7.33	4.85	5.04	3.89
Transportation:						
Highways	81.15	66.21	78.31	79.47	94.94	133.60
Capital outlay	17.66	15.92	17.51	17.03	17.84	25.55
Air transportation .....	.62	.81	.65	.91	.05	.03
Other transportation	2.31	3.50	2.81	1.10	.60	.19
Public safety:						
Police protection	62.39	72.85	83.71	52.28	30.56	15.39
Fire protection	26.68	30.34	34.95	19.26	14.98	14.80
Correction .....	.50	1.19	.16	.03	.04	.03
Protective inspection and regulation	4.76	6.10	5.72	4.23	1.91	1.04
Environment and housing:						
Natural resources .....	.96	1.57	.85	.64	.28	.15
Parks and recreation	22.05	33.53	23.08	13.14	7.00	6.09
Housing and community development	4.26	6.31	2.81	4.48	2.09	2.40
Sewerage	34.13	33.69	51.95	30.33	19.63	9.20
Solid waste management	43.73	74.89	34.12	19.82	17.89	17.16
Governmental administration:						
Financial administration	19.77	16.66	20.50	17.59	26.23	25.88
Judicial and legal	6.44	7.02	7.83	6.16	4.13	3.44
General public buildings	10.05	10.21	14.48	7.51	5.84	6.03
Other governmental administration	17.78	14.34	22.47	23.38	13.84	13.73
Interest on general debt	28.51	38.70	32.40	21.47	10.90	9.59
Other and unallocable	93.46	113.23	114.12	65.26	52.39	51.62
Utility and liquor store expenditure	42.61	41.69	71.28	32.87	19.47	8.89
Employee retirement expenditure	4.87	8.67	5.85	.43	.01	—
Debt outstanding at end of fiscal year	434.09	577.11	529.88	313.51	153.50	127.69
Exhibit: Salaries and wages	300.20	334.79	421.69	224.68	144.77	128.08

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
CONNECTICUT						
Amounts (thousand dollars)						
Number of townships		20	51	34	24	20
Population, 1990	1 975 690	797 743	812 367	241 729	89 723	34 128
Revenue	4 161 473	1 740 123	1 733 424	462 888	159 573	65 465
General revenue	4 071 086	1 658 644	1 727 427	460 342	159 390	65 283
Intergovernmental revenue	1 106 473	429 373	472 454	133 197	51 264	20 185
Federal Government	16 330	13 084	2 619	53	482	92
State government	1 083 967	414 662	466 795	132 583	49 835	20 092
From own sources	2 964 613	1 229 271	1 254 973	327 145	108 126	45 098
Taxes	2 575 640	1 059 856	1 077 438	294 602	100 948	42 796
Property	2 545 220	1 050 278	1 063 047	290 733	99 083	42 079
Other	30 420	9 578	14 391	3 869	1 865	717
Charges and miscellaneous	388 973	169 415	177 535	32 543	7 178	2 302
Utility and liquor store revenue	69 126	60 808	5 672	2 286	183	177
Employee retirement revenue	21 261	20 671	325	260	—	5
Expenditure	4 290 188	1 751 985	1 839 109	470 830	159 791	68 473
General expenditure	4 198 461	1 671 628	1 831 753	467 166	159 604	68 310
Current expenditure	3 791 287	1 542 352	1 633 165	409 480	146 310	59 980
Capital outlay	407 174	129 276	198 588	57 686	13 294	8 330
Education services:						
Education	2 487 594	899 285	1 132 517	302 513	107 936	45 343
Libraries	54 334	25 873	22 310	4 730	1 024	397
Social services and income maintenance:						
Public welfare	47 429	28 795	14 019	2 423	1 840	352
Hospitals	40	—	40	—	—	—
Health	40 585	18 850	15 410	4 060	1 822	443
Transportation:						
Highways	224 495	80 670	93 532	33 613	10 552	6 128
Capital outlay	45 517	18 863	15 570	8 261	1 451	1 372
Air transportation	—	—	—	—	—	—
Other transportation	6 824	5 427	1 183	214	—	—
Public safety:						
Police protection	217 084	108 866	94 369	11 858	1 789	202
Fire protection	114 658	67 727	36 393	6 482	2 310	1 746
Correction	—	—	—	—	—	—
Protective inspection and regulation	13 189	5 119	5 088	2 982	—	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	88 860	42 215	33 719	11 131	1 427	368
Housing and community development	13 089	6 325	4 942	1 822	—	—
Sewerage	132 803	51 650	67 876	11 610	1 599	68
Solid waste management	99 700	46 677	37 999	9 163	4 115	1 746
Governmental administration:						
Financial administration	80 206	28 931	25 683	8 752	12 200	4 640
Judicial and legal	12 654	5 314	5 757	1 557	26	—
General public buildings	41 951	16 151	21 528	4 146	126	—
Other governmental administration	62 002	21 549	30 307	9 909	237	—
Interest on general debt	109 274	31 447	53 748	15 495	5 571	3 013
Other and unallocable	351 690	180 757	135 333	24 706	7 030	3 864
Utility and liquor store expenditure	75 361	64 290	7 142	3 591	187	151
Employee retirement expenditure	16 366	16 067	214	73	—	12
Debt outstanding at end of fiscal year	1 525 762	495 806	735 391	200 997	58 417	35 151
Exhibit: Salaries and wages	1 878 894	826 012	812 203	164 644	57 412	18 623
Percent distribution						
Number of townships	100.0	13.4	34.2	22.8	16.1	13.4
Population, 1990	100.0	40.4	41.1	12.2	4.5	1.7
Revenue	100.0	41.8	41.7	11.1	3.8	1.6
General revenue	100.0	40.7	42.4	11.3	3.9	1.6
Intergovernmental revenue	100.0	38.8	42.7	12.0	4.6	1.8
Federal Government	100.0	80.1	16.0	.3	3.0	.6
State government	100.0	38.3	43.1	12.2	4.6	1.9
From own sources	100.0	41.5	42.3	11.0	3.6	1.5
Taxes	100.0	41.1	41.8	11.4	3.9	1.7
Property	100.0	41.3	41.8	11.4	3.9	1.7
Other	100.0	31.5	47.3	12.7	6.1	2.4
Charges and miscellaneous	100.0	43.6	45.6	8.4	1.8	.6
Utility and liquor store revenue	100.0	88.0	8.2	3.3	.3	.3
Employee retirement revenue	100.0	97.2	1.5	1.2	—	—
Expenditure	100.0	40.8	42.9	11.0	3.7	1.6
General expenditure	100.0	39.8	43.6	11.1	3.8	1.6
Current expenditure	100.0	40.7	43.1	10.8	3.9	1.6
Capital outlay	100.0	31.7	48.8	14.2	3.3	2.0
Education services:						
Education	100.0	36.2	45.5	12.2	4.3	1.8
Libraries	100.0	47.6	41.1	8.7	1.9	.7
Social services and income maintenance:						
Public welfare	100.0	60.7	29.6	5.1	3.9	.7
Hospitals	100.0	—	100.0	—	—	—
Health	100.0	46.4	38.0	10.0	4.5	1.1

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
CONNECTICUT—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	35.9	41.7	15.0	4.7	2.7
Capital outlay	100.0	41.4	34.2	18.1	3.2	3.0
Air transportation	—	—	—	—	—	—
Other transportation	100.0	79.5	17.3	3.1	—	—
Public safety:						
Police protection	100.0	50.1	43.5	5.5	.8	.1
Fire protection	100.0	59.1	31.7	5.7	2.0	1.5
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	38.8	38.6	22.6	—	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	47.5	37.9	12.5	1.6	.4
Housing and community development	100.0	48.3	37.8	13.9	—	—
Sewerage	100.0	38.9	51.1	8.7	1.2	.1
Solid waste management	100.0	46.8	38.1	9.2	4.1	1.8
Governmental administration:						
Financial administration	100.0	36.1	32.0	10.9	15.2	5.8
Judicial and legal	100.0	42.0	45.5	12.3	.2	—
General public buildings	100.0	38.5	51.3	9.9	.3	—
Other governmental administration	100.0	34.8	48.9	16.0	.4	—
Interest on general debt	100.0	28.8	49.2	14.2	5.1	2.8
Other and unallocable	100.0	51.4	38.5	7.0	2.0	1.1
Utility and liquor store expenditure	100.0	85.3	9.5	4.8	.2	.2
Employee retirement expenditure	100.0	98.2	1.3	.4	—	.1
Debt outstanding at end of fiscal year	100.0	32.5	48.2	13.2	3.8	2.3
Exhibit: Salaries and wages	100.0	44.0	43.2	8.8	3.1	1.0
Per capita (dollars)						
Revenue	2 106.34	2 181.31	2 133.79	1 914.90	1 778.51	1 918.22
General revenue	2 060.59	2 079.17	2 126.41	1 904.37	1 776.47	1 912.89
Intergovernmental revenue	560.04	538.23	581.58	551.02	571.36	591.45
Federal Government	8.27	16.40	3.22	.22	5.37	2.70
State government	548.65	519.79	574.61	548.48	555.43	588.72
From own sources	1 500.55	1 540.94	1 544.84	1 353.35	1 205.11	1 321.44
Taxes	1 303.67	1 328.57	1 326.29	1 218.73	1 125.11	1 253.98
Property	1 288.27	1 316.56	1 308.58	1 202.72	1 104.32	1 232.98
Other	15.40	12.01	17.71	16.01	20.79	21.01
Charges and miscellaneous	196.88	212.37	218.54	134.63	80.00	67.45
Utility and liquor store revenue	34.99	76.23	6.98	9.46	2.04	5.19
Employee retirement revenue	10.76	25.91	.40	1.08	—	.15
Expenditure	2 171.49	2 196.18	2 263.89	1 947.76	1 780.94	2 006.36
General expenditure	2 125.06	2 095.45	2 254.83	1 932.60	1 778.85	2 001.58
Current expenditure	1 918.97	1 933.39	2 010.38	1 693.96	1 630.69	1 757.50
Capital outlay	206.09	162.05	244.46	238.64	148.17	244.08
Education services:						
Education	1 259.10	1 127.29	1 394.10	1 251.46	1 202.99	1 328.62
Libraries	27.50	32.43	27.46	19.57	11.41	11.63
Social services and income maintenance:						
Public welfare	24.01	36.10	17.26	10.02	20.51	10.31
Hospitals .....	.02	—	.05	—	—	—
Health	20.54	23.63	18.97	16.80	20.31	12.98
Transportation:						
Highways	113.63	101.12	115.14	139.05	117.61	179.56
Capital outlay	23.04	23.65	19.17	34.17	16.17	40.20
Air transportation	—	—	—	—	—	—
Other transportation	3.45	6.80	1.46	.89	—	—
Public safety:						
Police protection	109.88	136.47	116.17	49.05	19.94	5.92
Fire protection	58.03	84.90	44.80	26.82	25.75	51.16
Correction	—	—	—	—	—	—
Protective inspection and regulation	6.68	6.42	6.26	12.34	—	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	44.98	52.92	41.51	46.05	15.90	10.78
Housing and community development	6.63	7.93	6.08	7.54	—	—
Sewerage	67.22	64.75	83.55	48.03	17.82	1.99
Solid waste management	50.46	58.51	46.78	37.91	45.86	51.16
Governmental administration:						
Financial administration	40.60	36.27	31.62	36.21	135.97	135.96
Judicial and legal	6.40	6.66	7.09	6.44	.29	—
General public buildings	21.23	20.25	26.50	17.15	1.40	—
Other governmental administration	31.38	27.01	37.31	40.99	2.64	—
Interest on general debt	55.31	39.42	66.16	64.10	62.09	88.29
Other and unallocable	178.01	226.59	166.59	102.21	78.35	113.22
Utility and liquor store expenditure	38.14	80.59	8.79	14.86	2.08	4.42
Employee retirement expenditure	8.28	20.14	.26	.30	—	.35
Debt outstanding at end of fiscal year	772.27	621.51	905.24	831.50	651.08	1 029.98
Exhibit: Salaries and wages	951.01	1 035.44	999.80	681.11	639.88	545.68

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
MAINE						
Amounts (thousand dollars)						
Number of townships	468	—	6	33	64	365
Population, 1990	861 962	—	89 336	235 029	223 981	313 616
Revenue	832 904	—	124 158	257 581	183 693	267 472
General revenue	822 563	—	124 158	251 314	180 669	266 422
Intergovernmental revenue	272 598	—	46 879	50 026	70 982	104 711
Federal Government	14 264	—	1 685	414	8 170	3 995
State government	251 791	—	43 816	48 668	62 372	96 935
From own sources	549 965	—	77 279	201 288	109 687	161 711
Taxes	477 499	—	68 905	171 033	95 610	141 951
Property	467 009	—	68 218	168 500	92 487	137 804
Other	10 490	—	687	2 533	3 123	4 147
Charges and miscellaneous	72 466	—	8 374	30 255	14 077	19 760
Utility and liquor store revenue	10 341	—	—	6 267	3 024	1 050
Employee retirement revenue	—	—	—	—	—	—
Expenditure	875 956	—	136 122	296 160	178 429	265 245
General expenditure	864 108	—	136 122	290 052	174 625	263 309
Current expenditure	780 257	—	129 933	250 973	157 961	241 390
Capital outlay	83 851	—	6 189	39 079	16 664	21 919
Education services:						
Education	417 425	—	85 269	134 698	67 430	130 028
Libraries	6 944	—	1 429	2 827	1 448	1 240
Social services and income maintenance:						
Public welfare	10 657	—	1 953	3 471	2 746	2 487
Hospitals	36	—	—	—	—	36
Health	6 874	—	535	1 537	1 894	2 908
Transportation:						
Highways	102 743	—	8 819	26 222	26 703	40 999
Capital outlay	10 806	—	1 222	4 863	1 809	2 912
Air transportation	503	—	94	395	14	—
Other transportation	227	—	27	191	3	6
Public safety:						
Police protection	36 402	—	7 636	17 504	6 858	4 404
Fire protection	31 562	—	5 957	10 495	6 488	8 622
Correction	142	—	—	—	124	18
Protective inspection and regulation	2 212	—	579	1 572	34	27
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	12 768	—	1 077	5 657	2 515	3 519
Housing and community development	736	—	81	655	—	—
Sewerage	32 166	—	1 108	11 429	13 721	5 908
Solid waste management	39 416	—	3 047	12 086	10 251	14 032
Governmental administration:						
Financial administration	47 778	—	2 603	8 283	15 048	21 844
Judicial and legal	1 909	—	270	1 539	—	100
General public buildings	2 395	—	607	1 642	25	121
Other governmental administration	9 192	—	2 081	6 830	85	196
Interest on general debt	37 419	—	4 383	19 408	4 751	8 877
Other and unallocable	64 602	—	8 567	23 611	14 487	17 937
Utility and liquor store expenditure	11 848	—	—	6 108	3 804	1 936
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	458 046	—	57 215	229 466	47 929	123 436
Exhibit: Salaries and wages	306 334	—	64 369	105 972	53 262	82 731
Percent distribution						
Number of townships	100.0	—	1.3	7.1	13.7	78.0
Population, 1990	100.0	—	10.4	27.3	26.0	36.4
Revenue	100.0	—	14.9	30.9	22.1	32.1
General revenue	100.0	—	15.1	30.6	22.0	32.4
Intergovernmental revenue	100.0	—	17.2	18.4	26.0	38.4
Federal Government	100.0	—	11.8	2.9	57.3	28.0
State government	100.0	—	17.4	19.3	24.8	38.5
From own sources	100.0	—	14.1	36.6	19.9	29.4
Taxes	100.0	—	14.4	35.8	20.0	29.7
Property	100.0	—	14.6	36.1	19.8	29.5
Other	100.0	—	6.5	24.1	29.8	39.5
Charges and miscellaneous	100.0	—	11.6	41.8	19.4	27.3
Utility and liquor store revenue	100.0	—	—	60.6	29.2	10.2
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	—	15.5	33.8	20.4	30.3
General expenditure	100.0	—	15.8	33.6	20.2	30.5
Current expenditure	100.0	—	16.7	32.2	20.2	30.9
Capital outlay	100.0	—	7.4	46.6	19.9	26.1
Education services:						
Education	100.0	—	20.4	32.3	16.2	31.2
Libraries	100.0	—	20.6	40.7	20.9	17.9
Social services and income maintenance:						
Public welfare	100.0	—	18.3	32.6	25.8	23.3
Hospitals	100.0	—	—	—	—	100.0
Health	100.0	—	7.8	22.4	27.6	42.3

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
MAINE—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	—	8.6	25.5	26.0	39.9
Capital outlay	100.0	—	11.3	45.0	16.7	26.9
Air transportation	100.0	—	18.7	78.5	2.8	—
Other transportation	100.0	—	11.9	84.1	1.3	2.6
Public safety:						
Police protection	100.0	—	21.0	48.1	18.8	12.1
Fire protection	100.0	—	18.9	33.3	20.6	27.3
Correction	100.0	—	—	—	87.3	12.7
Protective inspection and regulation	100.0	—	26.2	71.1	1.5	1.2
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	—	8.4	44.3	19.7	27.6
Housing and community development	100.0	—	11.0	89.0	—	—
Sewerage	100.0	—	3.4	35.5	42.7	18.4
Solid waste management	100.0	—	7.7	30.7	26.0	35.6
Governmental administration:						
Financial administration	100.0	—	5.4	17.3	31.5	45.7
Judicial and legal	100.0	—	14.1	80.6	—	5.2
General public buildings	100.0	—	25.3	68.6	1.0	5.1
Other governmental administration	100.0	—	22.6	74.3	.9	2.1
Interest on general debt	100.0	—	11.7	51.9	12.7	23.7
Other and unallocable	100.0	—	13.3	36.5	22.4	27.8
Utility and liquor store expenditure	100.0	—	—	51.6	32.1	16.3
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	12.5	50.1	10.5	26.9
Exhibit: Salaries and wages	100.0	—	21.0	34.6	17.4	27.0
Per capita (dollars)						
Revenue	966.29	—	1 389.79	1 095.95	820.13	852.86
General revenue	954.29	—	1 389.79	1 069.29	806.63	849.52
Intergovernmental revenue	316.25	—	524.75	212.85	316.91	333.88
Federal Government	16.55	—	18.86	1.76	36.48	12.74
State government	292.11	—	490.46	207.07	278.47	309.09
From own sources	638.04	—	865.04	856.44	489.72	515.63
Taxes	553.97	—	771.30	727.71	426.87	452.63
Property	541.80	—	763.61	716.93	412.92	439.40
Other	12.17	—	7.69	10.78	13.94	13.22
Charges and miscellaneous	84.07	—	93.74	128.73	62.85	63.01
Utility and liquor store revenue	12.00	—	—	26.66	13.50	3.35
Employee retirement revenue	—	—	—	—	—	—
Expenditure	1 016.24	—	1 523.71	1 260.10	796.63	845.76
General expenditure	1 002.49	—	1 523.71	1 234.11	779.64	839.59
Current expenditure	905.21	—	1 454.43	1 067.84	705.24	769.70
Capital outlay	97.28	—	69.28	166.27	74.40	69.89
Education services:						
Education	484.27	—	954.48	573.11	301.05	414.61
Libraries	8.06	—	16.00	12.03	6.46	3.95
Social services and income maintenance:						
Public welfare	12.36	—	21.86	14.77	12.26	7.93
Hospitals .....	.04	—	—	—	—	.11
Health	7.97	—	5.99	6.54	8.46	9.27
Transportation:						
Highways	119.20	—	98.72	111.57	119.22	130.73
Capital outlay	12.54	—	13.68	20.69	8.08	9.29
Air transportation .....	.58	—	1.05	1.68	.06	—
Other transportation .....	.26	—	.30	.81	.01	.02
Public safety:						
Police protection	42.23	—	85.48	74.48	30.62	14.04
Fire protection	36.62	—	66.68	44.65	28.97	27.49
Correction .....	.16	—	—	—	.55	.06
Protective inspection and regulation	2.57	—	6.48	6.69	.15	.09
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	14.81	—	12.06	24.07	11.23	11.22
Housing and community development .....	.85	—	.91	2.79	—	—
Sewerage	37.32	—	12.40	48.63	61.26	18.84
Solid waste management	45.73	—	34.11	51.42	45.77	44.74
Governmental administration:						
Financial administration	55.43	—	29.14	35.24	67.18	69.65
Judicial and legal	2.21	—	3.02	6.55	—	.32
General public buildings	2.78	—	6.79	6.99	.11	.39
Other governmental administration	10.66	—	23.29	29.06	.38	.62
Interest on general debt	43.41	—	49.06	82.58	21.21	28.31
Other and unallocable	74.95	—	95.90	100.46	64.68	57.19
Utility and liquor store expenditure	13.75	—	—	25.99	16.98	6.17
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	531.40	—	640.45	976.33	213.99	393.59
Exhibit: Salaries and wages	355.39	—	720.53	450.89	237.80	263.80

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
MASSACHUSETTS						
Amounts (thousand dollars)						
Number of townships	312	30	92	71	44	75
Population, 1990	3 222 371	1 010 255	1 435 479	518 994	165 886	91 757
Revenue	5 374 706	1 730 264	2 489 934	767 981	259 459	127 068
General revenue	4 642 239	1 501 963	2 086 543	691 185	237 465	125 083
Intergovernmental revenue	927 936	284 400	434 937	143 701	39 719	25 179
Federal Government	63 146	17 246	22 328	19 100	3 122	1 350
State government	862 196	266 935	411 490	123 950	36 307	23 514
From own sources	3 714 303	1 217 563	1 651 606	547 484	197 746	99 904
Taxes	3 149 511	1 017 560	1 388 997	477 623	177 329	88 002
Property	3 092 457	1 000 166	1 365 703	466 691	173 242	86 655
Other	57 054	17 394	23 294	10 932	4 087	1 347
Charges and miscellaneous	564 792	200 003	262 609	69 861	20 417	11 902
Utility and liquor store revenue	635 496	169 160	366 779	75 578	21 994	1 985
Employee retirement revenue	96 971	59 141	36 612	1 218	—	—
Expenditure	5 562 448	1 738 570	2 646 380	785 166	259 907	132 425
General expenditure	4 876 056	1 538 885	2 260 916	706 580	239 345	130 330
Current expenditure	4 532 024	1 453 259	2 082 737	653 441	225 947	116 640
Capital outlay	344 032	85 626	178 179	53 139	13 398	13 690
Education services:						
Education	2 534 156	767 590	1 190 300	382 321	126 333	67 612
Libraries	72 308	28 131	30 009	9 694	2 990	1 484
Social services and income maintenance:						
Public welfare	15 226	4 359	5 531	3 152	1 930	254
Hospitals	32 230	19 510	12 717	—	—	—
Health	39 957	14 074	15 287	6 294	3 081	1 221
Transportation:						
Highways	238 969	65 172	100 585	39 476	16 789	16 947
Capital outlay	41 086	9 978	19 260	7 127	2 214	2 507
Air transportation	5 635	3 359	193	1 965	—	—
Other transportation	42 640	21 469	16 370	2 960	1 582	259
Public safety:						
Police protection	297 073	97 812	129 784	47 633	16 761	5 083
Fire protection	218 746	91 486	99 049	20 127	5 717	2 367
Correction	11 848	10 972	—	—	—	—
Protective inspection and regulation	19 504	5 982	8 217	3 543	1 209	553
Environment and housing:						
Natural resources	9 996	3 136	4 578	1 647	—	207
Parks and recreation	51 413	19 669	23 278	6 161	1 388	917
Housing and community development	25 709	7 656	7 312	6 758	1 869	2 114
Sewerage	150 737	42 854	87 835	14 225	3 381	2 442
Solid waste management	120 750	40 144	58 952	12 561	5 418	3 675
Governmental administration:						
Financial administration	89 682	22 568	39 744	16 824	6 547	3 999
Judicial and legal	15 903	4 131	7 221	3 066	1 046	439
General public buildings	36 889	12 349	16 414	4 526	2 002	1 598
Other governmental administration	61 225	15 940	25 993	13 273	3 793	2 226
Interest on general debt	134 037	25 342	70 558	25 878	8 741	3 518
Other and unallocable	651 423	215 180	310 113	84 496	28 219	13 415
Utility and liquor store expenditure	582 060	136 129	346 177	77 097	20 562	2 095
Employee retirement expenditure	104 332	63 556	39 287	1 489	—	—
Debt outstanding at end of fiscal year	2 117 385	445 293	1 099 357	396 042	125 539	51 154
Exhibit: Salaries and wages	2 429 721	828 499	1 163 710	311 917	92 631	32 964
Percent distribution						
Number of townships	100.0	9.6	29.5	22.8	14.1	24.0
Population, 1990	100.0	31.4	44.5	16.1	5.1	2.8
Revenue	100.0	32.2	46.3	14.3	4.8	2.4
General revenue	100.0	32.4	44.9	14.9	5.1	2.7
Intergovernmental revenue	100.0	30.6	46.9	15.5	4.3	2.7
Federal Government	100.0	27.3	35.4	30.2	4.9	2.1
State government	100.0	31.0	47.7	14.4	4.2	2.7
From own sources	100.0	32.8	44.5	14.7	5.3	2.7
Taxes	100.0	32.3	44.1	15.2	5.6	2.8
Property	100.0	32.3	44.2	15.1	5.6	2.8
Other	100.0	30.5	40.8	19.2	7.2	2.4
Charges and miscellaneous	100.0	35.4	46.5	12.4	3.6	2.1
Utility and liquor store revenue	100.0	26.6	57.7	11.9	3.5	.3
Employee retirement revenue	100.0	61.0	37.8	1.3	—	—
Expenditure	100.0	31.3	47.6	14.1	4.7	2.4
General expenditure	100.0	31.6	46.4	14.5	4.9	2.7
Current expenditure	100.0	32.1	46.0	14.4	5.0	2.6
Capital outlay	100.0	24.9	51.8	15.4	3.9	4.0
Education services:						
Education	100.0	30.3	47.0	15.1	5.0	2.7
Libraries	100.0	38.9	41.5	13.4	4.1	2.1
Social services and income maintenance:						
Public welfare	100.0	28.6	36.3	20.7	12.7	1.7
Hospitals	100.0	60.5	39.5	—	—	—
Health	100.0	35.2	38.3	15.8	7.7	3.1

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
MASSACHUSETTS—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	27.3	42.1	16.5	7.0	7.1
Capital outlay	100.0	24.3	46.9	17.3	5.4	6.1
Air transportation	100.0	59.6	3.4	34.9	2.1	—
Other transportation	100.0	50.3	38.4	6.9	3.7	.6
Public safety:						
Police protection	100.0	32.9	43.7	16.0	5.6	1.7
Fire protection	100.0	41.8	45.3	9.2	2.6	1.1
Correction	100.0	92.6	7.4	—	—	—
Protective inspection and regulation	100.0	30.7	42.1	18.2	6.2	2.8
Environment and housing:						
Natural resources	100.0	31.4	45.8	16.5	4.3	2.1
Parks and recreation	100.0	38.3	45.3	12.0	2.7	1.8
Housing and community development	100.0	29.8	28.4	26.3	7.3	8.2
Sewerage	100.0	28.4	58.3	9.4	2.2	1.6
Solid waste management	100.0	33.2	48.8	10.4	4.5	3.0
Governmental administration:						
Financial administration	100.0	25.2	44.3	18.8	7.3	4.5
Judicial and legal	100.0	26.0	45.4	19.3	6.6	2.8
General public buildings	100.0	33.5	44.5	12.3	5.4	4.3
Other governmental administration	100.0	26.0	42.5	21.7	6.2	3.6
Interest on general debt	100.0	18.9	52.6	19.3	6.5	2.6
Other and unallocable	100.0	33.0	47.6	13.0	4.3	2.1
Utility and liquor store expenditure	100.0	23.4	59.5	13.2	3.5	.4
Employee retirement expenditure	100.0	60.9	37.7	1.4	—	—
Debt outstanding at end of fiscal year	100.0	21.0	51.9	18.7	5.9	2.4
Exhibit: Salaries and wages	100.0	34.1	47.9	12.8	3.8	1.4
Per capita (dollars)						
Revenue	1 667.94	1 712.70	1 734.57	1 479.75	1 564.08	1 384.83
General revenue	1 440.63	1 486.72	1 453.55	1 331.78	1 431.50	1 363.20
Intergovernmental revenue	287.97	281.51	302.99	276.88	239.44	274.41
Federal Government	19.60	17.07	15.55	36.80	18.82	14.71
State government	267.57	264.23	286.66	238.83	218.87	256.26
From own sources	1 152.66	1 205.20	1 150.56	1 054.89	1 192.06	1 088.79
Taxes	977.39	1 007.23	967.62	920.29	1 068.98	959.08
Property	959.68	990.01	951.39	899.22	1 044.34	944.40
Other	17.71	17.22	16.23	21.06	24.64	14.68
Charges and miscellaneous	175.27	197.97	182.94	134.61	123.08	129.71
Utility and liquor store revenue	197.21	167.44	255.51	145.62	132.59	21.63
Employee retirement revenue	30.09	58.54	25.51	2.35	—	—
Expenditure	1 726.20	1 720.92	1 843.55	1 512.86	1 566.78	1 443.21
General expenditure	1 513.19	1 523.26	1 575.03	1 361.44	1 442.83	1 420.38
Current expenditure	1 406.43	1 438.51	1 450.90	1 259.05	1 362.06	1 271.18
Capital outlay	106.76	84.76	124.13	102.39	80.77	149.20
Education services:						
Education	786.43	759.80	829.20	736.66	761.57	736.86
Libraries	22.44	27.85	20.91	18.68	18.02	16.17
Social services and income maintenance:						
Public welfare	4.73	4.31	3.85	6.07	11.63	2.77
Hospitals	10.00	19.31	8.86	—	.02	—
Health	12.40	13.93	10.65	12.13	18.57	13.31
Transportation:						
Highways	74.16	64.51	70.07	76.06	101.21	184.69
Capital outlay	12.75	9.88	13.42	13.73	13.35	27.32
Air transportation	1.75	3.32	.13	3.79	.71	—
Other transportation	13.23	21.25	11.40	5.70	9.54	2.82
Public safety:						
Police protection	92.19	96.82	90.41	91.78	101.04	55.40
Fire protection	67.88	90.56	69.00	38.78	34.46	25.80
Correction	3.68	10.86	.61	—	—	—
Protective inspection and regulation	6.05	5.92	5.72	6.83	7.29	6.03
Environment and housing:						
Natural resources	3.10	3.10	3.19	3.17	2.58	2.26
Parks and recreation	15.96	19.47	16.22	11.87	8.37	9.99
Housing and community development	7.98	7.58	5.09	13.02	11.27	23.04
Sewerage	46.78	42.42	61.19	27.41	20.38	26.61
Solid waste management	37.47	39.74	41.07	24.20	32.66	40.05
Governmental administration:						
Financial administration	27.83	22.34	27.69	32.42	39.47	43.58
Judicial and legal	4.94	4.09	5.03	5.91	6.31	4.78
General public buildings	11.45	12.22	11.43	8.72	12.07	17.42
Other governmental administration	19.00	15.78	18.11	25.57	22.87	24.26
Interest on general debt	41.60	25.08	49.15	49.86	52.69	38.34
Other and unallocable	202.16	213.00	216.03	162.81	170.11	146.20
Utility and liquor store expenditure	180.63	134.75	241.16	148.55	123.95	22.83
Employee retirement expenditure	32.38	62.91	27.37	2.87	—	—
Debt outstanding at end of fiscal year	657.09	440.77	765.85	763.10	756.78	557.49
Exhibit: Salaries and wages	754.02	820.09	810.68	601.00	558.40	359.25

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NEW HAMPSHIRE						
Amounts (thousand dollars)						
Number of townships	221	2	9	29	54	127
Population, 1990	720 650	55 349	137 023	193 382	192 691	142 205
Revenue	478 489	43 772	89 208	127 370	121 573	96 566
General revenue	454 805	40 952	87 227	119 550	114 294	92 782
Intergovernmental revenue	61 205	4 224	11 932	13 727	16 003	15 319
Federal Government	8 392	88	2 376	1 303	2 290	2 335
State government	50 448	3 523	8 822	12 032	13 273	12 798
From own sources	393 600	36 728	75 295	105 823	98 291	77 463
Taxes	331 448	29 073	59 558	91 354	84 369	67 094
Property	326 030	28 374	58 591	89 722	82 989	66 354
Other	5 418	699	967	1 632	1 380	740
Charges and miscellaneous	62 152	7 655	15 737	14 469	13 922	10 369
Utility and liquor store revenue	23 684	2 820	1 981	7 820	7 279	3 784
Employee retirement revenue	—	—	—	—	—	—
Expenditure	432 086	41 270	87 984	111 176	107 866	83 790
General expenditure	398 327	35 255	84 486	102 174	98 227	78 185
Current expenditure	350 033	32 510	73 117	89 916	85 220	69 270
Capital outlay	48 294	2 745	11 369	12 258	13 007	8 915
Education services:						
Education	1 054	—	—	—	830	224
Libraries	8 586	1 315	2 358	2 059	1 624	1 230
Social services and income maintenance:						
Public welfare	8 549	623	903	2 325	3 348	1 350
Hospitals	227	—	8	27	139	53
Health	8 232	914	1 064	1 769	2 614	1 871
Transportation:						
Highways	71 019	3 510	13 293	16 499	18 258	19 459
Capital outlay	3 119	—	403	790	724	1 202
Air transportation	—	—	—	—	—	—
Other transportation	884	—	—	884	—	—
Public safety:						
Police protection	52 952	5 623	14 080	14 813	11 354	7 082
Fire protection	29 581	5 845	9 659	6 870	4 118	3 089
Correction	—	—	—	—	—	—
Protective inspection and regulation	2 345	339	544	848	484	130
Environment and housing:						
Natural resources	539	1	24	222	199	93
Parks and recreation	12 052	838	2 032	4 196	2 915	2 071
Housing and community development	610	52	—	131	84	343
Sewerage	29 785	5 214	7 745	6 948	6 753	3 125
Solid waste management	28 320	1 876	4 347	7 971	7 759	6 367
Governmental administration:						
Financial administration	15 026	851	2 293	3 906	3 996	3 980
Judicial and legal	4 021	347	503	1 208	924	1 039
General public buildings	6 433	724	769	1 840	1 443	1 657
Other governmental administration	27 977	1 767	3 795	8 537	7 036	6 842
Interest on general debt	15 142	1 917	4 093	2 955	2 695	3 482
Other and unallocable	74 993	3 499	16 976	18 166	21 654	14 698
Utility and liquor store expenditure	33 759	6 015	3 498	9 002	9 639	5 605
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	224 364	36 039	56 134	48 345	56 156	27 690
Exhibit: Salaries and wages	148 710	15 149	34 294	37 708	30 405	31 154
Percent distribution						
Number of townships	100.0	.9	4.1	13.1	24.4	57.5
Population, 1990	100.0	7.7	19.0	26.8	26.7	19.7
Revenue	100.0	9.1	18.6	26.6	25.4	20.2
General revenue	100.0	9.0	19.2	26.3	25.1	20.4
Intergovernmental revenue	100.0	6.9	19.5	22.4	26.1	25.0
Federal Government	100.0	1.0	28.3	15.5	27.3	27.8
State government	100.0	7.0	17.5	23.9	26.3	25.4
From own sources	100.0	9.3	19.1	26.9	25.0	19.7
Taxes	100.0	8.8	18.0	27.6	25.5	20.2
Property	100.0	8.7	18.0	27.5	25.5	20.4
Other	100.0	12.9	17.8	30.1	25.5	13.7
Charges and miscellaneous	100.0	12.3	25.3	23.3	22.4	16.7
Utility and liquor store revenue	100.0	11.9	8.4	33.0	30.7	16.0
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	9.6	20.4	25.7	25.0	19.4
General expenditure	100.0	8.9	21.2	25.7	24.7	19.6
Current expenditure	100.0	9.3	20.9	25.7	24.3	19.8
Capital outlay	100.0	5.7	23.5	25.4	26.9	18.5
Education services:						
Education	100.0	—	—	—	78.7	21.3
Libraries	100.0	15.3	27.5	24.0	18.9	14.3
Social services and income maintenance:						
Public welfare	100.0	7.3	10.6	27.2	39.2	15.8
Hospitals	100.0	—	3.5	11.9	61.2	23.3
Health	100.0	11.1	12.9	21.5	31.8	22.7

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NEW HAMPSHIRE—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	4.9	18.7	23.2	25.7	27.4
Capital outlay	100.0	—	12.9	25.3	23.2	38.5
Air transportation	—	—	—	—	—	—
Other transportation	100.0	—	—	100.0	—	—
Public safety:						
Police protection	100.0	10.6	26.6	28.0	21.4	13.4
Fire protection	100.0	19.8	32.7	23.2	13.9	10.4
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	14.5	23.2	36.2	20.6	5.5
Environment and housing:						
Natural resources	100.0	.2	4.5	41.2	36.9	17.3
Parks and recreation	100.0	7.0	16.9	34.8	24.2	17.2
Housing and community development	100.0	8.5	—	21.5	13.8	56.2
Sewerage	100.0	17.5	26.0	23.3	22.7	10.5
Solid waste management	100.0	6.6	15.3	28.1	27.4	22.5
Governmental administration:						
Financial administration	100.0	5.7	15.3	26.0	26.6	26.5
Judicial and legal	100.0	8.6	12.5	30.0	23.0	25.8
General public buildings	100.0	11.3	12.0	28.6	22.4	25.8
Other governmental administration	100.0	6.3	13.6	30.5	25.1	24.5
Interest on general debt	100.0	12.7	27.0	19.5	17.8	23.0
Other and unallocable	100.0	4.7	22.6	24.2	28.9	19.6
Utility and liquor store expenditure	100.0	17.8	10.4	26.7	28.6	16.6
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	16.1	25.0	21.5	25.0	12.3
Exhibit: Salaries and wages	100.0	10.2	23.1	25.4	20.4	20.9
Per capita (dollars)						
Revenue	663.97	790.84	651.04	658.64	630.92	679.06
General revenue	631.10	739.89	636.59	618.21	593.15	652.45
Intergovernmental revenue	84.93	76.32	87.08	70.98	83.05	107.72
Federal Government	11.65	1.59	17.34	6.74	11.88	16.42
State government	70.00	63.65	64.38	62.22	68.88	90.00
From own sources	546.17	663.57	549.51	547.22	510.10	544.73
Taxes	459.93	525.27	434.66	472.40	437.85	471.81
Property	452.41	512.64	427.60	463.96	430.68	466.61
Other	7.52	12.63	7.06	8.44	7.16	5.20
Charges and miscellaneous	86.24	138.30	114.85	74.82	72.25	72.92
Utility and liquor store revenue	32.86	50.95	14.46	40.44	37.78	26.61
Employee retirement revenue	—	—	—	—	—	—
Expenditure	599.58	745.63	642.11	574.90	559.79	589.22
General expenditure	552.73	636.96	616.58	528.35	509.76	549.80
Current expenditure	485.72	587.36	533.61	464.97	442.26	487.11
Capital outlay	67.01	49.59	82.97	63.39	67.50	62.69
Education services:						
Education	1.46	—	—	—	4.31	1.58
Libraries	11.91	23.76	17.21	10.65	8.43	8.65
Social services and income maintenance:						
Public welfare	11.86	11.26	6.59	12.02	17.37	9.49
Hospitals .....	.31	—	.06	.14	.72	.37
Health	11.42	16.51	7.77	9.15	13.57	13.16
Transportation:						
Highways	98.55	63.42	97.01	85.32	94.75	136.84
Capital outlay	4.33	—	2.94	4.09	3.76	8.45
Air transportation	—	—	—	—	—	—
Other transportation	1.23	—	—	4.57	—	—
Public safety:						
Police protection	73.48	101.59	102.76	76.60	58.92	49.80
Fire protection	41.05	105.60	70.49	35.53	21.37	21.72
Correction	—	—	—	—	—	—
Protective inspection and regulation	3.25	6.12	3.97	4.39	2.51	.91
Environment and housing:						
Natural resources .....	.75	.02	.18	1.15	1.03	.65
Parks and recreation	16.72	15.14	14.83	21.70	15.13	14.56
Housing and community development .....	.85	.94	—	.68	.44	2.41
Sewerage	41.33	94.20	56.52	35.93	35.05	21.98
Solid waste management	39.30	33.89	31.72	41.22	40.27	44.77
Governmental administration:						
Financial administration	20.85	15.38	16.73	20.20	20.74	27.99
Judicial and legal	5.58	6.27	3.67	6.25	4.80	7.31
General public buildings	8.93	13.08	5.61	9.51	7.49	11.65
Other governmental administration	38.82	31.92	27.70	44.15	36.51	48.11
Interest on general debt	21.01	34.63	29.87	15.28	13.99	24.49
Other and unallocable	104.06	63.22	123.89	93.94	112.38	103.36
Utility and liquor store expenditure	46.85	108.67	25.53	46.55	50.02	39.41
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	311.34	651.12	409.67	250.00	291.43	194.72
Exhibit: Salaries and wages	206.36	273.70	250.28	194.99	157.79	219.08

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NEW JERSEY						
Amounts (thousand dollars)						
Number of townships	247	49	75	52	40	31
Population, 1990	3 858 693	2 093 863	1 215 361	356 377	142 736	50 356
Revenue	2 756 223	1 488 843	887 845	219 652	108 059	51 824
General revenue	2 668 776	1 441 161	854 505	217 381	106 169	49 560
Intergovernmental revenue	923 654	474 089	297 860	87 257	37 411	27 037
Federal Government	11 057	9 698	282	701	353	23
State government	908 242	463 234	295 568	85 727	36 785	26 928
From own sources	1 745 122	967 072	556 645	130 124	68 758	22 523
Taxes	1 355 006	769 654	428 248	97 901	47 415	11 788
Property	1 285 706	734 621	403 346	92 585	44 077	11 077
Other	69 300	35 033	24 902	5 316	3 338	711
Charges and miscellaneous	390 116	197 418	128 397	32 223	21 343	10 735
Utility and liquor store revenue	87 447	47 682	33 340	2 271	1 890	2 264
Employee retirement revenue	—	—	—	—	—	—
Expenditure	2 771 788	1 531 133	859 566	231 090	104 041	45 958
General expenditure	2 659 033	1 471 571	814 016	228 217	101 473	43 756
Current expenditure	2 376 184	1 329 276	714 555	194 835	95 827	41 691
Capital outlay	282 849	142 295	99 461	33 382	5 646	2 065
Education services:						
Education	232 300	181 515	22 146	12 785	10 326	5 528
Libraries	64 934	38 488	22 794	2 850	624	178
Social services and income maintenance:						
Public welfare	15 097	9 363	4 007	1 222	342	163
Hospitals	100	45	38	9	8	—
Health	35 233	18 824	12 131	2 033	1 765	480
Transportation:						
Highways	262 297	126 614	90 678	24 714	15 921	4 370
Capital outlay	82 940	45 534	26 998	7 052	2 645	711
Air transportation	—	—	—	—	—	—
Other transportation	2 021	1 181	823	17	—	—
Public safety:						
Police protection	515 129	256 241	163 056	62 392	22 183	11 257
Fire protection	107 993	65 370	34 699	4 529	2 607	788
Correction	235	105	—	111	—	19
Protective inspection and regulation	35 686	18 897	13 502	3 125	113	49
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	83 310	47 568	28 703	3 439	2 168	1 432
Housing and community development	25 236	16 828	2 640	5 753	12	3
Sewerage	181 254	85 960	67 797	22 870	3 331	1 296
Solid waste management	212 683	131 546	62 762	12 042	4 732	1 601
Governmental administration:						
Financial administration	105 896	44 261	29 800	11 947	15 796	4 092
Judicial and legal	54 119	25 726	22 316	5 552	370	155
General public buildings	61 104	27 615	29 177	4 080	136	96
Other governmental administration	73 156	33 857	30 327	8 462	329	181
Interest on general debt	123 224	81 022	32 390	7 497	1 970	345
Other and unallocable	468 026	260 545	144 230	32 788	18 740	11 723
Utility and liquor store expenditure	112 755	59 562	45 550	2 873	2 568	2 202
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 219 249	1 335 866	714 199	124 417	39 636	5 131
Exhibit: Salaries and wages	976 024	589 584	277 498	68 327	29 712	10 903
Percent distribution						
Number of townships	100.0	19.8	30.4	21.1	16.2	12.6
Population, 1990	100.0	54.3	31.5	9.2	3.7	1.3
Revenue	100.0	54.0	32.2	8.0	3.9	1.9
General revenue	100.0	54.0	32.0	8.1	4.0	1.9
Intergovernmental revenue	100.0	51.3	32.2	9.4	4.1	2.9
Federal Government	100.0	87.7	2.6	6.3	3.2	.2
State government	100.0	51.0	32.5	9.4	4.1	3.0
From own sources	100.0	55.4	31.9	7.5	3.9	1.3
Taxes	100.0	56.8	31.6	7.2	3.5	.9
Property	100.0	57.1	31.4	7.2	3.4	.9
Other	100.0	50.6	35.9	7.7	4.8	1.0
Charges and miscellaneous	100.0	50.6	32.9	8.3	5.5	2.8
Utility and liquor store revenue	100.0	54.5	38.1	2.6	2.2	2.6
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	55.2	31.0	8.3	3.8	1.7
General expenditure	100.0	55.3	30.6	8.6	3.8	1.6
Current expenditure	100.0	55.9	30.1	8.2	4.0	1.8
Capital outlay	100.0	50.3	35.2	11.8	2.0	.7
Education services:						
Education	100.0	78.1	9.5	5.5	4.4	2.4
Libraries	100.0	59.3	35.1	4.4	1.0	.3
Social services and income maintenance:						
Public welfare	100.0	62.0	26.5	8.1	2.3	1.1
Hospitals	100.0	45.0	38.0	9.0	8.0	—
Health	100.0	53.4	34.4	5.8	5.0	1.4

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NEW JERSEY—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	48.3	34.6	9.4	6.1	1.7
Capital outlay	100.0	54.9	32.6	8.5	3.2	.9
Air transportation	—	—	—	—	—	—
Other transportation	100.0	58.4	40.7	.8	—	—
Public safety:						
Police protection	100.0	49.7	31.7	12.1	4.3	2.2
Fire protection	100.0	60.5	32.1	4.2	2.4	.7
Correction	100.0	44.7	—	47.2	—	8.1
Protective inspection and regulation	100.0	53.0	37.8	8.8	.3	.1
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	57.1	34.5	4.1	2.6	1.7
Housing and community development	100.0	66.7	10.5	22.8	—	—
Sewerage	100.0	47.4	37.4	12.6	1.8	.7
Solid waste management	100.0	61.9	29.5	5.7	2.2	.8
Governmental administration:						
Financial administration	100.0	41.8	28.1	11.3	14.9	3.9
Judicial and legal	100.0	47.5	41.2	10.3	.7	.3
General public buildings	100.0	45.2	47.7	6.7	.2	.2
Other governmental administration	100.0	46.3	41.5	11.6	.4	.2
Interest on general debt	100.0	65.8	26.3	6.1	1.6	.3
Other and unallocable	100.0	55.7	30.8	7.0	4.0	2.5
Utility and liquor store expenditure	100.0	52.8	40.4	2.5	2.3	2.0
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	60.2	32.2	5.6	1.8	.2
Exhibit: Salaries and wages	100.0	60.4	28.4	7.0	3.0	1.1
Per capita (dollars)						
Revenue	714.29	711.05	730.52	616.35	757.05	1 029.15
General revenue	691.63	688.28	703.09	609.97	743.81	984.19
Intergovernmental revenue	239.37	226.42	245.08	244.84	262.10	536.92
Federal Government	2.87	4.63	.23	1.97	2.47	.46
State government	235.38	221.23	243.19	240.55	257.71	534.75
From own sources	452.26	461.86	458.01	365.13	481.71	447.28
Taxes	351.16	367.58	352.36	274.71	332.19	234.09
Property	333.20	350.84	331.87	259.80	308.80	219.97
Other	17.96	16.73	20.49	14.92	23.39	14.12
Charges and miscellaneous	101.10	94.28	105.65	90.42	149.53	213.18
Utility and liquor store revenue	22.66	22.77	27.43	6.37	13.24	44.96
Employee retirement revenue	—	—	—	—	—	—
Expenditure	718.32	731.25	707.25	648.44	728.91	912.66
General expenditure	689.10	702.80	669.77	640.38	710.91	868.93
Current expenditure	615.80	634.84	587.94	546.71	671.36	827.93
Capital outlay	73.30	67.96	81.84	93.67	39.56	41.01
Education services:						
Education	60.20	86.69	18.22	35.87	72.34	109.78
Libraries	16.83	18.38	18.75	8.00	4.37	3.53
Social services and income maintenance:						
Public welfare	3.91	4.47	3.30	3.43	2.40	3.24
Hospitals .....	.03	.02	.03	.03	.06	—
Health	9.13	8.99	9.98	5.70	12.37	9.53
Transportation:						
Highways	67.98	60.47	74.61	69.35	111.54	86.78
Capital outlay	21.49	21.75	22.21	19.79	18.53	14.12
Air transportation	—	—	—	—	—	—
Other transportation .....	.52	.56	.68	.05	—	—
Public safety:						
Police protection	133.50	122.38	134.16	175.07	155.41	223.55
Fire protection	27.99	31.22	28.55	12.71	18.26	15.65
Correction .....	.06	.05	—	.31	—	.38
Protective inspection and regulation	9.25	9.02	11.11	8.77	.79	.97
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	21.59	22.72	23.62	9.65	15.19	28.44
Housing and community development	6.54	8.04	2.17	16.14	.08	.06
Sewerage	46.97	41.05	55.78	64.17	23.34	25.74
Solid waste management	55.12	62.82	51.64	33.79	33.15	31.79
Governmental administration:						
Financial administration	27.44	21.14	24.52	33.52	110.67	81.26
Judicial and legal	14.03	12.29	18.36	15.58	2.59	3.08
General public buildings	15.84	13.19	24.01	11.45	.95	1.91
Other governmental administration	18.96	16.17	24.95	23.74	2.30	3.59
Interest on general debt	31.93	38.69	26.65	21.04	13.80	6.85
Other and unallocable	121.29	124.43	118.67	92.00	131.29	232.80
Utility and liquor store expenditure	29.22	28.45	37.48	8.06	17.99	43.73
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	575.13	637.99	587.64	349.12	277.69	101.89
Exhibit: Salaries and wages	252.94	281.58	228.33	191.73	208.16	216.52

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NEW YORK						
Amounts (thousand dollars)						
Number of townships	929	53	88	158	204	426
Population, 1990	8 246 331	4 474 125	1 367 013	1 093 501	715 035	596 657
Revenue	3 350 234	2 097 591	547 616	287 519	198 439	219 069
General revenue	3 214 480	2 022 221	509 638	273 832	192 727	216 062
Intergovernmental revenue	604 231	319 183	96 439	67 805	60 211	60 593
Federal Government	90 698	65 207	6 818	5 200	7 861	5 612
State government	173 048	96 073	23 539	17 257	15 396	20 783
From own sources	2 610 249	1 703 038	413 199	206 027	132 516	155 469
Taxes	1 869 552	1 182 563	295 631	150 561	107 348	133 449
Property	1 722 858	1 092 058	268 763	136 195	98 515	127 327
Other	146 694	90 505	26 868	14 366	8 833	6 122
Charges and miscellaneous	740 697	520 475	117 568	55 466	25 168	22 020
Utility and liquor store revenue	135 753	75 369	37 978	13 687	5 712	3 007
Employee retirement revenue	1	1	—	—	—	—
Expenditure	3 535 988	2 230 246	597 933	295 121	199 769	212 919
General expenditure	3 289 184	2 099 675	527 110	268 387	187 633	206 379
Current expenditure	2 826 330	1 827 596	437 634	232 138	153 030	175 932
Capital outlay	462 854	272 079	89 476	36 249	34 603	30 447
Education services:						
Education	—	—	—	—	—	—
Libraries	33 490	19 345	7 797	3 356	2 037	955
Social services and income maintenance:						
Public welfare	33 350	28 235	2 857	1 537	333	388
Hospitals	34 203	37	22 371	10 865	—	930
Health	27 128	18 253	3 778	2 078	1 344	1 675
Transportation:						
Highways	719 659	302 087	119 232	97 078	86 788	114 474
Capital outlay	142 227	64 754	24 644	16 669	14 529	21 631
Air transportation	9 803	4 389	4 137	1 226	—	51
Other transportation	5 947	5 232	579	22	97	17
Public safety:						
Police protection	192 827	133 279	48 617	7 177	2 024	1 730
Fire protection	84 649	36 901	18 569	13 314	7 870	7 995
Correction	671	390	181	—	—	—
Protective inspection and regulation	34 371	24 884	5 272	2 257	1 134	824
Environment and housing:						
Natural resources	14 143	11 964	1 262	681	168	68
Parks and recreation	236 941	186 389	29 311	12 303	4 421	4 517
Housing and community development	31 173	23 114	1 125	1 358	2 171	3 405
Sewerage	161 688	84 126	45 732	15 829	12 660	3 341
Solid waste management	532 443	470 359	30 448	15 104	9 712	6 820
Governmental administration:						
Financial administration	103 502	51 794	21 154	12 205	8 535	9 814
Judicial and legal	61 901	30 028	13 420	8 050	5 790	4 613
General public buildings	75 151	36 148	21 066	7 074	5 386	5 477
Other governmental administration	82 293	38 948	16 296	11 810	7 763	7 476
Interest on general debt	259 699	214 233	29 940	8 678	4 239	2 609
Other and unallocable	554 252	379 540	83 966	36 385	25 161	29 200
Utility and liquor store expenditure	246 786	130 553	70 823	26 734	12 136	6 540
Employee retirement expenditure	18	18	—	—	—	—
Debt outstanding at end of fiscal year	3 831 197	2 997 313	550 343	165 934	72 818	44 789
Exhibit: Salaries and wages	1 115 765	714 867	184 372	87 536	59 442	69 548
Percent distribution						
Number of townships	100.0	5.7	9.5	17.0	22.0	45.9
Population, 1990	100.0	54.3	16.6	13.3	8.7	7.2
Revenue	100.0	62.6	16.3	8.6	5.9	6.5
General revenue	100.0	62.9	15.9	8.5	6.0	6.7
Intergovernmental revenue	100.0	52.8	16.0	11.2	10.0	10.0
Federal Government	100.0	71.9	7.5	5.7	8.7	6.2
State government	100.0	55.5	13.6	10.0	8.9	12.0
From own sources	100.0	65.2	15.8	7.9	5.1	6.0
Taxes	100.0	63.3	15.8	8.1	5.7	7.1
Property	100.0	63.4	15.6	7.9	5.7	7.4
Other	100.0	61.7	18.3	9.8	6.0	4.2
Charges and miscellaneous	100.0	70.3	15.9	7.5	3.4	3.0
Utility and liquor store revenue	100.0	55.5	28.0	10.1	4.2	2.2
Employee retirement revenue	100.0	100.0	—	—	—	—
Expenditure	100.0	63.1	16.9	8.3	5.6	6.0
General expenditure	100.0	63.8	16.0	8.2	5.7	6.3
Current expenditure	100.0	64.7	15.5	8.2	5.4	6.2
Capital outlay	100.0	58.8	19.3	7.8	7.5	6.6
Education services:						
Education	—	—	—	—	—	—
Libraries	100.0	57.8	23.3	10.0	6.1	2.9
Social services and income maintenance:						
Public welfare	100.0	84.7	8.6	4.6	1.0	1.2
Hospitals	100.0	.1	65.4	31.8	—	2.7
Health	100.0	67.3	13.9	7.7	5.0	6.2

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
NEW YORK—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	42.0	16.6	13.5	12.1	15.9
Capital outlay	100.0	45.5	17.3	11.7	10.2	15.2
Air transportation	100.0	44.8	42.2	12.5	—	.5
Other transportation	100.0	88.0	9.7	.4	1.6	.3
Public safety:						
Police protection	100.0	69.1	25.2	3.7	1.0	.9
Fire protection	100.0	43.6	21.9	15.7	9.3	9.4
Correction	100.0	68.3	31.7	—	—	—
Protective inspection and regulation	100.0	72.4	15.3	6.6	3.3	2.4
Environment and housing:						
Natural resources	100.0	84.6	8.9	4.8	1.2	.5
Parks and recreation	100.0	78.7	12.4	5.2	1.9	1.9
Housing and community development	100.0	74.1	3.6	4.4	7.0	10.9
Sewerage	100.0	52.0	28.3	9.8	7.8	2.1
Solid waste management	100.0	88.3	5.7	2.8	1.8	1.3
Governmental administration:						
Financial administration	100.0	50.0	20.4	11.8	8.2	9.5
Judicial and legal	100.0	48.5	21.7	13.0	9.4	7.5
General public buildings	100.0	48.1	28.0	9.4	7.2	7.3
Other governmental administration	100.0	47.3	19.8	14.4	9.4	9.1
Interest on general debt	100.0	82.5	11.5	3.3	1.6	1.0
Other and unallocable	100.0	68.5	15.1	6.6	4.5	5.3
Utility and liquor store expenditure	100.0	52.9	28.7	10.8	4.9	2.7
Employee retirement expenditure	100.0	100.0	—	—	—	—
Debt outstanding at end of fiscal year	100.0	78.2	14.4	4.3	1.9	1.2
Exhibit: Salaries and wages	100.0	64.1	16.5	7.8	5.3	6.2
Per capita (dollars)						
Revenue	406.27	468.83	400.59	262.93	277.52	367.16
General revenue	389.81	451.98	372.81	250.42	269.54	362.12
Intergovernmental revenue	73.27	71.34	70.55	62.01	84.21	101.55
Federal Government	11.00	14.57	4.99	4.76	10.99	9.41
State government	20.98	21.47	17.22	15.78	21.53	34.83
From own sources	316.53	380.64	302.26	188.41	185.33	260.57
Taxes	226.71	264.31	216.26	137.69	150.13	223.66
Property	208.92	244.08	196.61	124.55	137.78	213.40
Other	17.79	20.23	19.65	13.14	12.35	10.26
Charges and miscellaneous	89.82	116.33	86.00	50.72	35.20	36.91
Utility and liquor store revenue	16.46	16.85	27.78	12.52	7.99	5.04
Employee retirement revenue	—	—	—	—	—	—
Expenditure	428.80	498.48	437.40	269.89	279.38	356.85
General expenditure	398.87	469.29	385.59	245.44	262.41	345.89
Current expenditure	342.74	408.48	320.14	212.29	214.02	294.86
Capital outlay	56.13	60.81	65.45	33.15	48.39	51.03
Education services:						
Education	—	—	—	—	—	—
Libraries	4.06	4.32	5.70	3.07	2.85	1.60
Social services and income maintenance:						
Public welfare	4.04	6.31	2.09	1.41	.47	.65
Hospitals	4.15	.01	16.36	9.94	—	1.56
Health	3.29	4.08	2.76	1.90	1.88	2.81
Transportation:						
Highways	87.27	67.52	87.22	88.78	121.38	191.86
Capital outlay	17.25	14.47	18.03	15.24	20.32	36.25
Air transportation	1.19	.98	3.03	1.12	—	.09
Other transportation .....	.72	1.17	.42	.02	.14	.03
Public safety:						
Police protection	23.38	29.79	35.56	6.56	2.83	2.90
Fire protection	10.27	8.25	13.58	12.18	11.01	13.40
Correction .....	.07	.09	.13	—	—	—
Protective inspection and regulation	4.17	5.56	3.86	2.06	1.59	1.38
Environment and housing:						
Natural resources	1.72	2.67	.92	.62	.23	.11
Parks and recreation	28.73	41.66	21.44	11.25	6.18	7.57
Housing and community development	3.78	5.17	.82	1.24	3.04	5.71
Sewerage	19.61	18.80	33.45	14.48	17.71	5.60
Solid waste management	64.57	105.13	22.27	13.81	13.58	11.43
Governmental administration:						
Financial administration	12.55	11.58	15.47	11.16	11.94	16.45
Judicial and legal	7.51	6.71	9.82	7.36	8.10	7.73
General public buildings	9.11	8.08	15.41	6.47	7.53	9.18
Other governmental administration	9.98	8.71	11.92	10.80	10.86	12.53
Interest on general debt	31.49	47.88	21.90	7.94	5.93	4.37
Other and unallocable	67.21	84.83	61.42	33.27	35.19	48.94
Utility and liquor store expenditure	29.93	29.18	51.81	24.45	16.97	10.96
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	464.59	669.92	402.59	151.75	101.84	75.07
Exhibit: Salaries and wages	135.30	159.78	134.87	80.05	83.13	116.56

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
PENNSYLVANIA						
Amounts (thousand dollars)						
Number of townships	1 548	27	103	174	327	917
Population, 1990	6 025 252	1 067 772	1 509 502	1 205 708	1 147 955	1 094 315
Revenue	1 441 275	385 771	464 056	239 357	188 375	163 716
General revenue	1 408 127	369 548	453 771	237 517	185 938	161 353
Intergovernmental revenue	205 642	39 086	41 977	33 110	37 890	53 579
Federal Government	12 945	4 743	1 100	1 339	2 306	3 457
State government	178 286	32 566	37 383	28 706	32 650	46 981
From own sources	1 202 485	330 462	411 794	204 407	148 048	107 774
Taxes	786 607	214 780	249 335	138 581	104 621	79 290
Property	343 612	134 014	102 802	47 107	32 703	26 986
Other	442 995	80 766	146 533	91 474	71 918	52 304
Charges and miscellaneous	415 878	115 682	162 459	65 826	43 427	28 484
Utility and liquor store revenue	15 260	4 489	4 630	1 485	2 293	2 363
Employee retirement revenue	17 888	11 734	5 655	355	144	—
Expenditure	1 451 537	373 681	467 693	244 927	190 768	174 468
General expenditure	1 429 544	365 788	461 932	242 708	187 235	171 881
Current expenditure	1 206 682	329 835	389 115	197 286	152 211	138 235
Capital outlay	222 862	35 953	72 817	45 422	35 024	33 646
Education services:						
Education	—	—	—	—	—	—
Libraries	15 786	8 628	4 428	1 494	983	253
Social services and income maintenance:						
Public welfare	223	—	34	25	145	19
Hospitals	13	—	—	8	2	3
Health	3 485	1 129	865	555	570	366
Transportation:						
Highways	367 319	52 228	87 291	64 675	73 055	90 070
Capital outlay	118 710	14 140	30 042	20 894	25 010	28 624
Air transportation	174	65	44	31	19	15
Other transportation	501	500	—	—	1	—
Public safety:						
Police protection	240 145	86 009	89 015	38 514	20 301	6 306
Fire protection	65 561	14 418	21 190	11 445	10 006	8 502
Correction	1	—	1	—	—	—
Protective inspection and regulation	13 163	3 000	4 825	2 199	2 220	919
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	65 486	24 863	28 504	7 202	3 352	1 565
Housing and community development	9 868	6 527	726	931	1 592	92
Sewerage	152 999	46 265	62 738	29 796	9 926	4 274
Solid waste management	69 923	28 501	28 139	6 001	4 338	2 944
Governmental administration:						
Financial administration	34 855	9 625	11 775	5 284	4 310	3 861
Judicial and legal	13 460	1 779	3 213	2 988	3 329	2 151
General public buildings	29 620	4 349	6 838	5 446	6 890	6 097
Other governmental administration	125 797	22 719	37 231	29 836	18 958	17 053
Interest on general debt	33 722	14 586	13 826	3 475	1 312	523
Other and unallocable	187 443	40 597	61 249	32 803	25 926	26 868
Utility and liquor store expenditure	17 189	3 873	5 154	2 079	3 496	2 587
Employee retirement expenditure	4 804	4 020	607	140	37	—
Debt outstanding at end of fiscal year	481 328	203 369	202 002	54 200	12 103	9 654
Exhibit: Salaries and wages	489 007	143 014	154 925	78 297	61 382	51 389
Percent distribution						
Number of townships	100.0	1.7	6.7	11.2	21.1	59.2
Population, 1990	100.0	17.7	25.1	20.0	19.1	18.2
Revenue	100.0	26.8	32.2	16.6	13.1	11.4
General revenue	100.0	26.2	32.2	16.9	13.2	11.5
Intergovernmental revenue	100.0	19.0	20.4	16.1	18.4	26.1
Federal Government	100.0	36.6	8.5	10.3	17.8	26.7
State government	100.0	18.3	21.0	16.1	18.3	26.4
From own sources	100.0	27.5	34.2	17.0	12.3	9.0
Taxes	100.0	27.3	31.7	17.6	13.3	10.1
Property	100.0	39.0	29.9	13.7	9.5	7.9
Other	100.0	18.2	33.1	20.6	16.2	11.8
Charges and miscellaneous	100.0	27.8	39.1	15.8	10.4	6.8
Utility and liquor store revenue	100.0	29.4	30.3	9.7	15.0	15.5
Employee retirement revenue	100.0	65.6	31.6	2.0	.8	—
Expenditure	100.0	25.7	32.2	16.9	13.1	12.0
General expenditure	100.0	25.6	32.3	17.0	13.1	12.0
Current expenditure	100.0	27.3	32.2	16.3	12.6	11.5
Capital outlay	100.0	16.1	32.7	20.4	15.7	15.1
Education services:						
Education	—	—	—	—	—	—
Libraries	100.0	54.7	28.1	9.5	6.2	1.6
Social services and income maintenance:						
Public welfare	100.0	—	15.2	11.2	65.0	8.5
Hospitals	100.0	—	—	61.5	15.4	23.1
Health	100.0	32.4	24.8	15.9	16.4	10.5

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
PENNSYLVANIA—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	14.2	23.8	17.6	19.9	24.5
Capital outlay	100.0	11.9	25.3	17.6	21.1	24.1
Air transportation	100.0	37.4	25.3	17.8	10.9	8.6
Other transportation	100.0	99.8	—	—	.2	—
Public safety:						
Police protection	100.0	35.8	37.1	16.0	8.5	2.6
Fire protection	100.0	22.0	32.3	17.5	15.3	13.0
Correction	100.0	—	100.0	—	—	—
Protective inspection and regulation	100.0	22.8	36.7	16.7	16.9	7.0
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	38.0	43.5	11.0	5.1	2.4
Housing and community development	100.0	66.1	7.4	9.4	16.1	.9
Sewerage	100.0	30.2	41.0	19.5	6.5	2.8
Solid waste management	100.0	40.8	40.2	8.6	6.2	4.2
Governmental administration:						
Financial administration	100.0	27.6	33.8	15.2	12.4	11.1
Judicial and legal	100.0	13.2	23.9	22.2	24.7	16.0
General public buildings	100.0	14.7	23.1	18.4	23.3	20.6
Other governmental administration	100.0	18.1	29.6	23.7	15.1	13.6
Interest on general debt	100.0	43.3	41.0	10.3	3.9	1.6
Other and unallocable	100.0	21.7	32.7	17.5	13.8	14.3
Utility and liquor store expenditure	100.0	22.5	30.0	12.1	20.3	15.1
Employee retirement expenditure	100.0	83.7	12.6	2.9	.8	—
Debt outstanding at end of fiscal year	100.0	42.3	42.0	11.3	2.5	2.0
Exhibit: Salaries and wages	100.0	29.2	31.7	16.0	12.6	10.5
Per capita (dollars)						
Revenue	239.21	361.29	307.42	198.52	164.10	149.61
General revenue	233.70	346.09	300.61	196.99	161.97	147.45
Intergovernmental revenue	34.13	36.61	27.81	27.46	33.01	48.96
Federal Government	2.15	4.44	.73	1.11	2.01	3.16
State government	29.59	30.50	24.77	23.81	28.44	42.93
From own sources	199.57	309.49	272.80	169.53	128.97	96.49
Taxes	130.55	201.15	165.18	114.94	91.14	72.46
Property	57.03	125.51	68.10	39.07	28.49	24.66
Other	73.52	75.64	97.07	75.87	62.65	47.80
Charges and miscellaneous	69.02	108.34	107.62	54.60	37.83	26.03
Utility and liquor store revenue	2.53	4.20	3.07	1.23	2.00	2.16
Employee retirement revenue	2.97	10.99	3.75	.29	.13	—
Expenditure	240.91	349.96	309.83	203.14	166.18	159.43
General expenditure	237.26	342.57	306.02	201.30	163.10	157.07
Current expenditure	200.27	308.90	257.78	163.63	132.59	126.32
Capital outlay	36.99	33.67	48.24	37.67	30.51	30.75
Education services:						
Education	—	—	—	—	—	—
Libraries	2.62	8.08	2.93	1.24	.86	.23
Social services and income maintenance:						
Public welfare .....	.04	—	.02	.02	.13	.02
Hospitals	—	—	—	.01	—	—
Health .....	.58	1.06	.57	.46	.50	.33
Transportation:						
Highways	60.96	48.91	57.83	53.64	63.64	82.31
Capital outlay	19.70	13.24	19.90	17.33	21.79	26.16
Air transportation .....	.03	.06	.03	.03	.02	.01
Other transportation .....	.08	.47	—	—	—	—
Public safety:						
Police protection	39.86	80.55	58.97	31.94	17.68	5.76
Fire protection	10.88	13.50	14.04	9.49	8.72	7.77
Correction	—	—	—	—	—	—
Protective inspection and regulation	2.18	2.81	3.20	1.82	1.93	.84
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	10.87	23.28	18.88	5.97	2.92	1.43
Housing and community development	1.64	6.11	.48	.77	1.39	.08
Sewerage	25.39	43.33	41.56	24.71	8.65	3.91
Solid waste management	11.60	26.69	18.64	4.98	3.78	2.69
Governmental administration:						
Financial administration	5.78	9.01	7.80	4.38	3.75	3.53
Judicial and legal	2.23	1.67	2.13	2.48	2.90	1.97
General public buildings	4.92	4.07	4.53	4.52	6.00	5.57
Other governmental administration	20.88	21.28	24.66	24.75	16.51	15.58
Interest on general debt	5.60	13.66	9.16	2.88	1.14	.48
Other and unallocable	31.11	38.02	40.58	27.21	22.58	24.55
Utility and liquor store expenditure	2.85	3.63	3.41	1.72	3.05	2.36
Employee retirement expenditure .....	.80	3.76	.40	.12	.03	—
Debt outstanding at end of fiscal year	79.89	190.46	133.82	44.95	10.54	8.82
Exhibit: Salaries and wages	81.16	133.94	102.63	64.94	53.47	46.96

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
RHODE ISLAND						
Amounts (thousand dollars)						
Number of townships	31	5	15	6	4	1
Population, 1990	468 484	148 021	260 295	43 186	16 146	836
Revenue	635 787	180 319	373 459	55 939	21 295	4 775
General revenue	626 691	179 257	365 869	55 882	20 986	4 697
Intergovernmental revenue	120 241	36 496	66 443	15 160	1 656	486
Federal Government	6 442	239	5 761	59	383	—
State government	112 278	36 217	59 395	14 916	1 264	486
From own sources	506 450	142 761	299 426	40 722	19 330	4 211
Taxes	465 707	137 209	267 846	39 537	18 083	3 032
Property	459 216	135 515	264 154	38 930	17 797	2 820
Other	6 491	1 694	3 692	607	286	212
Charges and miscellaneous	40 743	5 552	31 580	1 185	1 247	1 179
Utility and liquor store revenue	8 692	1 062	7 186	57	309	78
Employee retirement revenue	404	—	404	—	—	—
Expenditure	704 658	213 170	417 015	46 423	23 632	4 418
General expenditure	695 493	211 436	410 047	46 409	23 311	4 290
Current expenditure	658 376	200 747	387 010	44 498	22 068	4 053
Capital outlay	37 117	10 689	23 037	1 911	1 243	237
Education services:						
Education	435 676	132 280	258 590	31 265	12 303	1 238
Libraries	7 401	2 065	4 547	426	263	100
Social services and income maintenance:						
Public welfare	3 882	2 215	1 278	261	110	18
Hospitals	—	—	—	—	—	—
Health	1 718	228	1 062	152	181	95
Transportation:						
Highways	31 125	8 493	17 652	3 176	1 708	96
Capital outlay	2 666	349	1 542	586	180	9
Air transportation	—	—	—	—	—	—
Other transportation	192	—	4	—	16	172
Public safety:						
Police protection	46 022	14 969	25 558	3 150	1 994	351
Fire protection	25 927	10 941	13 653	603	663	67
Correction	—	—	—	—	—	—
Protective inspection and regulation	2 529	668	1 315	235	208	103
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	13 446	1 946	10 551	424	525	—
Housing and community development	1 471	407	928	—	136	—
Sewerage	24 517	8 949	14 896	—	311	361
Solid waste management	11 360	3 341	6 133	800	702	384
Governmental administration:						
Financial administration	9 670	2 709	5 503	972	386	100
Judicial and legal	1 990	444	1 085	214	159	88
General public buildings	5 079	1 168	2 986	414	510	1
Other governmental administration	13 686	3 568	7 660	1 370	841	247
Interest on general debt	19 928	4 843	13 532	596	545	412
Other and unallocable	39 874	12 202	23 114	2 351	1 750	457
Utility and liquor store expenditure	8 961	1 734	6 764	14	321	128
Employee retirement expenditure	204	—	204	—	—	—
Debt outstanding at end of fiscal year	298 050	53 728	220 852	11 082	6 213	6 175
Exhibit: Salaries and wages	349 607	112 681	201 228	23 672	11 070	956
Percent distribution						
Number of townships	100.0	16.1	48.4	19.4	12.9	3.2
Population, 1990	100.0	31.6	55.6	9.2	3.4	.2
Revenue	100.0	28.4	58.7	8.8	3.3	.8
General revenue	100.0	28.6	58.4	8.9	3.3	.7
Intergovernmental revenue	100.0	30.4	55.3	12.6	1.4	.4
Federal Government	100.0	3.7	89.4	.9	5.9	—
State government	100.0	32.3	52.9	13.3	1.1	.4
From own sources	100.0	28.2	59.1	8.0	3.8	.8
Taxes	100.0	29.5	57.5	8.5	3.9	.7
Property	100.0	29.5	57.5	8.5	3.9	.6
Other	100.0	26.1	56.9	9.4	4.4	3.3
Charges and miscellaneous	100.0	13.6	77.5	2.9	3.1	2.9
Utility and liquor store revenue	100.0	12.2	82.7	.7	3.6	.9
Employee retirement revenue	100.0	—	100.0	—	—	—
Expenditure	100.0	30.3	59.2	6.6	3.4	.6
General expenditure	100.0	30.4	59.0	6.7	3.4	.6
Current expenditure	100.0	30.5	58.8	6.8	3.4	.6
Capital outlay	100.0	28.8	62.1	5.1	3.3	.6
Education services:						
Education	100.0	30.4	59.4	7.2	2.8	.3
Libraries	100.0	27.9	61.4	5.8	3.6	1.4
Social services and income maintenance:						
Public welfare	100.0	57.1	32.9	6.7	2.8	.5
Hospitals	—	—	—	—	—	—
Health	100.0	13.3	61.8	8.8	10.5	5.5

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
RHODE ISLAND—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	27.3	56.7	10.2	5.5	.3
Capital outlay	100.0	13.1	57.8	22.0	6.8	.3
Air transportation	—	—	—	—	—	—
Other transportation	100.0	—	2.1	—	8.3	89.6
Public safety:						
Police protection	100.0	32.5	55.5	6.8	4.3	.8
Fire protection	100.0	42.2	52.7	2.3	2.6	.3
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	26.4	52.0	9.3	8.2	4.1
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	14.5	78.5	3.2	3.9	—
Housing and community development	100.0	27.7	63.1	—	9.2	—
Sewerage	100.0	36.5	60.8	—	1.3	1.5
Solid waste management	100.0	29.4	54.0	7.0	6.2	3.4
Governmental administration:						
Financial administration	100.0	28.0	56.9	10.1	4.0	1.0
Judicial and legal	100.0	22.3	54.5	10.8	8.0	4.4
General public buildings	100.0	23.0	58.8	8.2	10.0	—
Other governmental administration	100.0	26.1	56.0	10.0	6.1	1.8
Interest on general debt	100.0	24.3	67.9	3.0	2.7	2.1
Other and unallocable	100.0	30.6	58.0	5.9	4.4	1.1
Utility and liquor store expenditure	100.0	19.4	75.5	.2	3.6	1.4
Employee retirement expenditure	100.0	—	100.0	—	—	—
Debt outstanding at end of fiscal year	100.0	18.0	74.1	3.7	2.1	2.1
Exhibit: Salaries and wages	100.0	32.2	57.6	6.8	3.2	.3
Per capita (dollars)						
Revenue	1 357.12	1 218.20	1 434.75	1 295.30	1 318.90	5 711.72
General revenue	1 337.70	1 211.02	1 405.59	1 293.98	1 299.76	5 618.42
Intergovernmental revenue	256.66	246.56	255.26	351.04	102.56	581.34
Federal Government	13.75	1.61	22.13	1.37	23.72	—
State government	239.66	244.67	228.18	345.39	78.29	581.34
From own sources	1 081.04	964.46	1 150.33	942.94	1 197.20	5 037.08
Taxes	994.07	926.96	1 029.01	915.51	1 119.97	3 626.79
Property	980.22	915.51	1 014.83	901.45	1 102.25	3 373.21
Other	13.86	11.44	14.18	14.06	17.71	253.59
Charges and miscellaneous	86.97	37.51	121.32	27.44	77.23	1 410.29
Utility and liquor store revenue	18.55	7.17	27.61	1.32	19.14	93.30
Employee retirement revenue .....	.86	—	1.55	—	—	—
Expenditure	1 504.12	1 440.13	1 602.09	1 074.95	1 463.64	5 284.69
General expenditure	1 484.56	1 428.42	1 575.32	1 074.63	1 443.76	5 131.58
Current expenditure	1 405.33	1 356.21	1 486.81	1 030.38	1 366.78	4 848.09
Capital outlay	79.23	72.21	88.50	44.25	76.99	283.49
Education services:						
Education	929.97	893.66	993.45	723.96	761.98	1 480.86
Libraries	15.80	13.95	17.47	9.86	16.29	119.62
Social services and income maintenance:						
Public welfare	8.29	14.96	4.91	6.04	6.81	21.53
Hospitals	—	—	—	—	—	—
Health	3.67	1.54	4.08	3.52	11.21	113.64
Transportation:						
Highways	66.44	57.38	67.82	73.54	105.78	114.83
Capital outlay	5.69	2.36	5.92	13.57	11.15	10.77
Air transportation	—	—	—	—	—	—
Other transportation .....	.41	—	.02	—	.99	205.74
Public safety:						
Police protection	98.24	101.13	98.19	72.94	123.50	419.86
Fire protection	55.34	73.92	52.45	13.96	41.06	80.14
Correction	—	—	—	—	—	—
Protective inspection and regulation	5.40	4.51	5.05	5.44	12.88	123.21
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	28.70	13.15	40.53	9.82	32.52	—
Housing and community development	3.14	2.75	3.57	—	8.42	—
Sewerage	52.33	60.46	57.23	—	19.26	431.82
Solid waste management	24.25	22.57	23.56	18.52	43.48	459.33
Governmental administration:						
Financial administration	20.64	18.30	21.14	22.51	23.91	119.62
Judicial and legal	4.25	3.00	4.17	4.96	9.85	105.26
General public buildings	10.84	7.89	11.47	9.59	31.59	1.20
Other governmental administration	29.21	24.10	29.43	31.72	52.09	295.45
Interest on general debt	42.54	32.72	51.99	13.80	33.75	492.82
Other and unallocable	85.11	82.43	88.80	54.44	108.39	546.65
Utility and liquor store expenditure	19.13	11.71	25.99	.32	19.88	153.11
Employee retirement expenditure .....	.44	—	.78	—	—	—
Debt outstanding at end of fiscal year	636.20	362.98	848.47	256.61	384.80	7 386.36
Exhibit: Salaries and wages	746.25	761.25	773.08	548.14	685.62	1 143.54

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
VERMONT						
Amounts (thousand dollars)						
Number of townships	237	—	4	11	40	182
Population, 1990	453 820	—	59 921	78 412	138 430	177 057
Revenue	233 389	—	37 587	47 359	56 566	91 877
General revenue	225 090	—	34 891	44 919	54 399	90 881
Intergovernmental revenue	49 516	—	5 411	11 805	8 549	23 751
Federal Government	1 480	—	—	120	687	673
State government	46 408	—	5 411	11 563	7 535	21 899
From own sources	175 574	—	29 480	33 114	45 850	67 130
Taxes	139 799	—	21 909	24 447	35 587	57 856
Property	137 775	—	21 730	24 033	34 971	57 041
Other	2 024	—	179	414	616	815
Charges and miscellaneous	35 775	—	7 571	8 667	10 263	9 274
Utility and liquor store revenue	8 299	—	2 696	2 440	2 167	996
Employee retirement revenue	—	—	—	—	—	—
Expenditure	217 957	—	37 241	43 788	52 758	84 170
General expenditure	205 899	—	31 496	40 916	50 312	83 175
Current expenditure	183 079	—	28 395	32 917	46 457	75 310
Capital outlay	22 820	—	3 101	7 999	3 855	7 865
Education services:	—	—	—	—	—	—
Education	820	—	—	—	10	810
Libraries	3 774	—	893	1 037	1 022	822
Social services and income maintenance:	—	—	—	—	—	—
Public welfare	689	—	64	174	246	205
Hospitals	11	—	—	—	—	11
Health	2 708	—	312	740	998	658
Transportation:	—	—	—	—	—	—
Highways	78 676	—	8 196	9 761	19 150	41 569
Capital outlay	9 105	—	894	1 307	1 982	4 922
Air transportation	—	—	—	—	—	—
Other transportation	458	—	375	71	—	12
Public safety:	—	—	—	—	—	—
Police protection	14 037	—	4 336	4 325	3 294	2 082
Fire protection	10 540	—	1 524	2 518	2 650	3 848
Correction	58	—	30	—	—	28
Protective inspection and regulation	78	—	56	16	—	6
Environment and housing:	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—
Parks and recreation	5 321	—	1 743	1 599	1 130	849
Housing and community development	2 062	—	1 621	348	56	37
Sewerage	15 746	—	2 049	7 590	3 920	2 187
Solid waste management	15 046	—	3 148	2 894	3 656	5 348
Governmental administration:	—	—	—	—	—	—
Financial administration	24 099	—	2 628	1 593	7 478	12 400
Judicial and legal	462	—	139	253	46	24
General public buildings	1 015	—	359	612	17	27
Other governmental administration	4 046	—	1 078	2 686	153	129
Interest on general debt	4 075	—	655	1 178	1 046	1 196
Other and unallocable	22 178	—	2 290	3 521	5 440	10 927
Utility and liquor store expenditure	12 058	—	5 745	2 872	2 446	995
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	58 521	—	13 384	12 989	15 989	16 159
Exhibit: Salaries and wages	61 165	—	11 297	13 071	14 753	22 044
Percent distribution						
Number of townships	100.0	—	1.7	4.6	16.9	76.8
Population, 1990	100.0	—	13.2	17.3	30.5	39.0
Revenue	100.0	—	16.1	20.3	24.2	39.4
General revenue	100.0	—	15.5	20.0	24.2	40.4
Intergovernmental revenue	100.0	—	10.9	23.8	17.3	48.0
Federal Government	100.0	—	—	8.1	46.4	45.5
State government	100.0	—	11.7	24.9	16.2	47.2
From own sources	100.0	—	16.8	18.9	26.1	38.2
Taxes	100.0	—	15.7	17.5	25.5	41.4
Property	100.0	—	15.8	17.4	25.4	41.4
Other	100.0	—	8.8	20.5	30.4	40.3
Charges and miscellaneous	100.0	—	21.2	24.2	28.7	25.9
Utility and liquor store revenue	100.0	—	32.5	29.4	26.1	12.0
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	—	17.1	20.1	24.2	38.6
General expenditure	100.0	—	15.3	19.9	24.4	40.4
Current expenditure	100.0	—	15.5	18.0	25.4	41.1
Capital outlay	100.0	—	13.6	35.1	16.9	34.5
Education services:	—	—	—	—	—	—
Education	100.0	—	—	—	1.2	98.8
Libraries	100.0	—	23.7	27.5	27.1	21.8
Social services and income maintenance:	—	—	—	—	—	—
Public welfare	100.0	—	9.3	25.3	35.7	29.8
Hospitals	100.0	—	—	—	—	100.0
Health	100.0	—	11.5	27.3	36.9	24.3

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1991-92—Con.

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

Item	Townships with a 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
VERMONT—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	—	10.4	12.4	24.3	52.8
Capital outlay	100.0	—	9.8	14.4	21.8	54.1
Air transportation	—	—	—	—	—	—
Other transportation	100.0	—	81.9	15.5	—	2.6
Public safety:						
Police protection	100.0	—	30.9	30.8	23.5	14.8
Fire protection	100.0	—	14.5	23.9	25.1	36.5
Correction	100.0	—	51.7	—	—	48.3
Protective inspection and regulation	100.0	—	71.8	20.5	—	7.7
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	—	32.8	30.1	21.2	16.0
Housing and community development	100.0	—	78.6	16.9	2.7	1.8
Sewerage	100.0	—	13.0	48.2	24.9	13.9
Solid waste management	100.0	—	20.9	19.2	24.3	35.5
Governmental administration:						
Financial administration	100.0	—	10.9	6.6	31.0	51.5
Judicial and legal	100.0	—	30.1	54.8	10.0	5.2
General public buildings	100.0	—	35.4	60.3	1.7	2.7
Other governmental administration	100.0	—	26.6	66.4	3.8	3.2
Interest on general debt	100.0	—	16.1	28.9	25.7	29.3
Other and unallocable	100.0	—	10.3	15.9	24.5	49.3
Utility and liquor store expenditure	100.0	—	47.6	23.8	20.3	8.3
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	22.9	22.2	27.3	27.6
Exhibit: Salaries and wages	100.0	—	18.5	21.4	24.1	36.0
Per capita (dollars)						
Revenue	514.28	—	627.28	603.98	408.63	518.91
General revenue	495.99	—	582.28	572.86	392.97	513.29
Intergovernmental revenue	109.11	—	90.30	150.55	61.76	134.14
Federal Government	3.26	—	—	1.53	4.96	3.80
State government	102.26	—	90.30	147.46	54.43	123.68
From own sources	386.88	—	491.98	422.31	331.21	379.14
Taxes	308.05	—	365.63	311.78	257.08	326.76
Property	303.59	—	362.64	306.50	252.63	322.16
Other	4.46	—	2.99	5.28	4.45	4.60
Charges and miscellaneous	78.83	—	126.35	110.53	74.14	52.38
Utility and liquor store revenue	18.29	—	44.99	31.12	15.65	5.63
Employee retirement revenue	—	—	—	—	—	—
Expenditure	480.27	—	621.50	558.43	381.12	475.38
General expenditure	453.70	—	525.63	521.81	363.45	469.76
Current expenditure	403.42	—	473.87	419.80	335.60	425.34
Capital outlay	50.28	—	51.75	102.01	27.85	44.42
Education services:						
Education	1.81	—	—	—	.07	4.57
Libraries	8.32	—	14.90	13.23	7.38	4.64
Social services and income maintenance:						
Public welfare	1.52	—	1.07	2.22	1.78	1.16
Hospitals .....	.02	—	—	—	—	.06
Health	5.97	—	5.21	9.44	7.21	3.72
Transportation:						
Highways	173.36	—	136.78	124.48	138.34	234.78
Capital outlay	20.06	—	14.92	16.67	14.32	27.80
Air transportation	—	—	—	—	—	—
Other transportation	1.01	—	6.26	.91	—	.07
Public safety:						
Police protection	30.93	—	72.36	55.16	23.80	11.76
Fire protection	23.23	—	25.43	32.11	19.14	21.73
Correction .....	.13	—	.50	—	—	.16
Protective inspection and regulation .....	.17	—	.93	.20	—	.03
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	11.72	—	29.09	20.39	8.16	4.80
Housing and community development	4.54	—	27.05	4.44	.40	.21
Sewerage	34.70	—	34.20	96.80	28.32	12.35
Solid waste management	33.15	—	52.54	36.91	26.41	30.20
Governmental administration:						
Financial administration	53.10	—	43.86	20.32	54.02	70.03
Judicial and legal	1.02	—	2.32	3.23	.33	.14
General public buildings	2.24	—	5.99	7.80	.12	.15
Other governmental administration	8.92	—	17.99	34.25	1.11	.73
Interest on general debt	8.98	—	10.93	15.02	7.56	6.75
Other and unallocable	48.87	—	38.22	44.90	39.30	61.71
Utility and liquor store expenditure	26.57	—	95.88	36.63	17.67	5.62
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	128.95	—	223.36	165.65	115.50	91.26
Exhibit: Salaries and wages	134.78	—	188.53	166.70	106.57	124.50

Table 17. Finances of Township Governments in the North Central Region by State: 1991-92

[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
REVENUE						
Revenue	2 593 090	374 985	131 827	36 043	991 743	113 564
General revenue	2 489 793	371 698	131 827	36 043	894 779	113 077
Intergovernmental revenue	730 824	82 855	28 778	3 739	252 324	35 771
Federal Government	15 643	1 387	627	—	12 494	99
State government	654 845	77 663	19 672	3 739	227 696	28 932
General revenue from own sources	1 758 969	288 843	103 049	32 304	642 455	77 306
Taxes	1 265 064	246 792	92 952	29 039	329 703	62 199
Property	1 166 785	246 408	81 289	29 039	304 405	61 090
Other	98 279	384	11 663	—	25 298	1 109
Charges and miscellaneous	493 905	42 051	10 097	3 265	312 752	15 107
Utility, liquor store, and employee retirement revenue	103 297	3 287	—	—	96 964	487
EXPENDITURE						
Expenditure	2 543 182	373 102	132 139	34 400	960 791	114 392
By character and object:						
Intergovernmental expenditure	172 003	14 000	8 562	233	108 945	—
Direct expenditure	2 371 179	359 102	123 577	34 167	851 846	114 392
Current operation	1 956 571	352 264	109 992	27 731	669 927	88 381
Capital outlay	360 216	4 812	10 999	6 436	152 121	23 369
Other direct expenditure	54 392	2 026	2 586	—	29 798	2 642
Exhibit: Salaries and wages	630 202	130 109	49 425	5 079	226 501	11 835
By function:						
Public welfare	102 931	60 614	40 933	—	918	—
Highways	725 800	153 386	—	24 102	78 005	62 880
Police protection	169 636	654	—	—	93 288	—
Fire protection	317 474	—	60 210	2 563	93 538	12 260
Financial administration	102 467	—	—	2 841	48 610	13
Other and unallocable	1 124 874	158 448	30 996	4 894	646 432	39 239
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	781 216	38 422	41 847	—	411 767	41 926
Long-term debt issued	121 109	6 471	11 085	—	40 815	9 737
Long-term debt retired	95 576	5 562	5 612	—	33 151	8 974
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	2 386 693	282 332	84 554	27 391	1 212 592	128 039
	Missouri	Nebraska	North Dakota	Ohio	South Dakota	Wisconsin
REVENUE						
Revenue	13 995	8 702	25 659	530 785	15 306	350 481
General revenue	13 995	8 702	25 659	530 422	15 306	348 285
Intergovernmental revenue	3 661	528	6 931	137 178	3 925	175 134
Federal Government	60	—	—	532	35	409
State government	307	254	6 931	119 949	1 230	168 472
General revenue from own sources	10 334	8 174	18 728	393 244	11 381	173 151
Taxes	9 360	7 714	13 352	345 381	9 991	118 581
Property	9 252	7 714	13 352	297 983	8 106	108 147
Other	108	—	—	47 398	1 885	10 434
Charges and miscellaneous	974	460	5 376	47 863	1 390	54 570
Utility, liquor store, and employee retirement revenue	—	—	—	363	—	2 196
EXPENDITURE						
Expenditure	13 666	9 233	24 483	488 875	12 900	379 201
By character and object:						
Intergovernmental expenditure	—	—	1 009	18 151	103	21 000
Direct expenditure	13 666	9 233	23 474	470 724	12 797	358 201
Current operation	12 029	7 910	20 041	396 387	11 129	260 780
Capital outlay	1 603	1 302	3 421	72 633	1 650	81 870
Other direct expenditure	34	21	12	1 704	18	15 551
Exhibit: Salaries and wages	2 486	1 648	23	127 851	602	74 643
By function:						
Public welfare	—	—	—	205	—	261
Highways	12 318	8 563	17 292	160 950	10 610	197 694
Police protection	36	—	—	60 763	12	14 883
Fire protection	—	—	67	114 501	860	33 475
Financial administration	—	242	1 783	35 948	526	12 504
Other and unallocable	1 312	428	5 341	116 508	892	120 384
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	540	175	506	30 998	203	214 832
Long-term debt issued	332	148	287	10 601	14	41 619
Long-term debt retired	166	194	189	6 655	73	35 000
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	8 620	7 671	59 822	244 074	15 214	316 384

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure		
			Total	General revenue				Total	Taxes	Utility, liquor store, and employee retirement revenue ¹	Total	
				Total	Intergovernmental revenue		General revenue from own sources					
					From Federal Government	From State government	Total					
ALABAMA												
1 Anniston	26 623	Sept.	23 020	21 376	—	2 250	19 126	14 281	1 644	23 949		
2 Auburn	33 830	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
3 Bessemer	33 497	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
4 Birmingham	265 968	June	325 889	277 172	13 446	8 091	247 640	158 379	48 717	329 042		
5 Decatur	48 761	Sept.	168 860	88 810	688	792	87 330	22 648	80 050	170 712		
6 Dothan	53 589	Sept.	85 557	30 435	500	957	28 488	18 609	55 122	90 640		
7 Florence	36 426	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
8 Gadsden	42 523	Sept.	41 167	37 443	1 269	1 172	34 480	27 842	3 724	39 095		
9 Hoover	39 788	Sept.	28 635	28 635	—	1 260	26 306	23 026	—	26 795		
10 Huntsville	159 789	Sept.	381 922	162 963	2 150	5 228	149 839	88 142	218 959	413 992		
11 Mobile	196 278	Sept.	193 865	177 791	—	7 260	168 053	107 238	16 074	178 626		
12 Montgomery	187 106	Sept.	145 339	107 505	5 221	2 200	96 718	75 001	37 834	146 679		
13 Phenix City	25 312	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
14 Prichard	34 311	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
15 Tuscaloosa	77 759	Sept.	62 935	50 490	1 850	2 114	33 613	20 555	12 445	61 560		
ALASKA												
16 Anchorage	226 338	Dec.	814 878	695 829	5 511	264 048	426 270	179 249	119 049	868 330		
17 Fairbanks	30 843	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
18 Juneau	26 751	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
ARIZONA												
19 Chandler	90 533	June	87 018	75 191	8 051	17 345	48 299	22 089	11 827	86 514		
20 Flagstaff	45 857	June	51 453	43 662	2 290	11 532	29 040	15 491	7 791	64 365		
21 Gilbert	29 188	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
22 Glendale	148 134	June	123 416	107 037	7 046	29 920	69 862	31 559	16 379	127 636		
23 Mesa	288 091	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
24 Peoria	50 618	June	46 053	40 789	806	9 733	30 139	12 372	5 264	50 554		
25 Phoenix	983 403	June	1 152 391	988 086	81 874	202 748	676 495	333 537	164 305	1 091 175		
26 Prescott	26 455	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
27 Scottsdale	130 069	June	164 792	136 221	1 099	24 532	110 432	61 813	28 571	176 699		
28 Sierra Vista	32 983	June	18 544	18 544	576	7 005	10 933	5 272	—	17 668		
29 Tempe	141 865	June	119 092	103 056	4 560	18 839	79 089	43 018	16 036	120 967		
30 Tucson	405 390	June	455 490	361 244	22 111	91 016	241 582	132 329	94 246	462 682		
31 Yuma	54 923	June	38 210	38 210	—	12 526	25 611	14 422	—	42 320		
ARKANSAS												
32 Conway	26 481	Dec.	13 906	11 619	—	1 825	9 746	4 565	2 287	15 099		
33 Fayetteville	42 099	Dec.	42 761	35 617	343	2 891	32 350	14 704	7 144	37 552		
34 Fort Smith	72 798	Dec.	43 905	38 646	979	5 020	32 647	19 707	5 259	34 583		
35 Hot Springs	32 462	Dec.	33 284	28 091	939	2 086	24 931	13 105	5 193	28 721		
36 Jacksonville	29 101	Dec.	37 587	34 478	160	1 796	32 522	5 180	3 109	36 182		
37 Jonesboro	46 535	Dec.	50 687	16 712	135	2 948	9 447	1 839	33 975	39 583		
38 Little Rock	175 795	Dec.	159 689	137 440	5 315	11 338	101 362	34 337	22 249	159 085		
39 North Little Rock	61 741	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
40 Pine Bluff	57 140	Dec.	31 563	25 726	385	4 381	20 960	10 859	5 837	28 888		
41 Springdale	29 941	Dec.	20 215	14 953	—	1 942	13 011	5 909	5 262	20 971		
42 West Memphis	28 259	Dec.	34 594	15 201	632	1 994	10 905	4 128	19 393	30 687		

See footnotes at end of table.

by State: 1991-92

Expenditure—Con.														Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure												Utility, liquor store, and employee retirement expenditure			
Total	Capital outlay	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				
23 086	2 198	1 060	—	278	2 082	3 395	1 965	2 808	706	782	3 077	863	33 867	8 367	1
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3
309 141	63 553	3 474	—	3 445	24 878	35 757	27 584	40 086	824	23 788	55 855	19 901	807 341	130 261	4
89 606	7 542	6 570	125	49 105	4 915	4 547	3 080	5 163	882	4 753	6 253	81 106	139 623	28 758	5
41 706	6 048	2 640	2	98	2 514	4 357	4 120	3 257	835	10 343	5 674	48 934	75 639	24 250	6
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7
34 811	1 971	924	248	240	3 408	4 655	4 761	3 103	1 496	5 139	3 052	4 284	38 123	12 704	8
26 795	649	4 500	—	127	493	4 344	4 774	985	—	3 589	3 583	—	41 191	11 959	9
185 608	40 914	15 367	145	4 242	31 117	16 346	12 080	17 113	2 674	31 615	26 034	228 384	422 515	51 493	10
155 257	33 109	—	—	2 255	6 497	22 181	14 179	21 100	—	20 946	29 495	23 369	628 132	62 621	11
109 457	12 104	653	32	2 453	15 595	18 347	12 381	14 015	3 073	11 103	6 763	37 222	144 925	54 519	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14
51 807	10 727	5 292	3	187	6 037	12 753	7 507	682	304	7 928	840	9 753	55 815	19 366	15
698 887	76 771	284 376	5 545	26 655	43 338	39 631	22 494	14 349	1 741	36 983	59 238	169 443	1 055 083	321 798	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18
74 700	19 629	—	—	—	10 399	8 915	4 356	3 271	3 892	9 954	8 150	11 814	210 205	21 420	19
54 274	20 769	—	—	234	11 705	5 592	3 996	2 141	2 369	11 014	4 980	10 091	81 246	16 958	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
113 365	18 763	—	97	—	12 954	17 748	5 905	4 301	5 650	10 988	17 984	14 271	286 806	46 826	22
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23
41 053	11 736	—	—	—	3 425	4 803	3 636	2 514	605	5 690	7 950	9 501	115 689	13 415	24
924 386	186 819	555	—	909	67 605	154 816	83 485	63 051	56 523	88 224	141 298	166 789	2 309 637	396 692	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
159 802	42 172	—	—	—	15 385	18 399	6 193	9 464	1 128	7 927	31 941	16 897	462 251	41 292	27
17 668	2 523	—	—	—	1 541	2 679	1 791	1 604	50	2 388	2 927	—	42 006	7 904	28
101 510	13 407	—	1 420	—	11 839	19 401	7 809	13 304	5 969	11 379	9 597	19 457	223 438	48 356	29
342 694	54 361	—	2 114	758	46 691	50 507	24 468	34 433	32 592	11 103	54 366	119 988	824 821	146 333	30
36 683	5 038	—	—	136	4 520	7 752	3 913	6 081	349	6 116	1 381	5 637	18 242	16 799	31
11 899	1 658	—	—	—	1 562	1 794	938	328	—	3 437	2 158	3 200	71 115	5 138	32
31 021	2 954	—	—	—	2 063	2 983	1 779	740	167	8 119	6 005	6 531	94 111	8 482	33
28 998	7 567	—	—	64	9 895	3 837	2 935	557	979	5 754	497	5 585	44 427	12 405	34
24 278	1 378	—	—	58	2 584	3 353	2 767	3 162	—	5 670	1 275	4 443	26 765	12 547	35
33 015	1 013	—	—	23 445	797	1 626	1 509	508	72	2 389	598	3 167	10 100	14 195	36
12 035	1 063	—	—	103	2 765	1 950	2 229	319	—	1 788	987	27 548	80 587	5 227	37
142 720	21 186	—	—	4 462	15 703	17 867	14 081	8 098	3 362	16 155	19 551	16 365	295 176	61 559	38
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39
26 491	1 953	—	90	186	3 096	4 285	3 115	3 504	710	4 793	2 385	2 397	24 206	11 261	40
16 704	4 819	—	—	36	1 704	1 809	1 632	1 274	270	7 579	592	4 267	8 416	6 501	41
13 317	1 142	—	—	299	1 220	2 276	1 971	689	459	2 655	1 569	17 370	42 610	6 496	42

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure
			Total	General revenue					Total	
				Total	Intergovernmental revenue		General revenue from own sources			
					From Federal Government	From State government	Total	Taxes			Utility, liquor store, and employee retirement revenue^{1}
CALIFORNIA										
1 Alameda	76 459	June	97 008	53 625	798	7 234	44 917	29 821	43 383	97 956
2 Alhambra	82 106	June	57 637	52 233	1 359	6 247	44 598	23 695	5 404	53 952
3 Anaheim	266 406	June	510 165	267 322	21 117	16 696	228 770	112 031	242 843	599 861
4 Antioch	62 195	June	40 733	37 327	218	5 742	23 871	15 174	10 206	43 776
5 Arcadia	48 290	June	37 242	32 696	190	3 833	28 673	18 981	4 546	35 460
6 Azusa	41 333	June	51 231	30 955	1 366	3 058	26 531	12 011	20 276	44 431
7 Bakersfield	174 820	June	125 470	115 444	4 920	10 407	100 007	54 635	10 026	113 004
8 Baldwin Park	69 330	June	20 034	20 034	653	4 360	15 021	12 101	—	17 840
9 Bell	34 365	June	12 273	12 243	1 063	2 731	8 449	6 273	30	14 137
10 Bell Gardens	42 355	June	23 227	22 234	662	2 908	18 664	11 279	993	19 428
11 Bellflower	61 815	June	14 653	13 532	799	4 177	8 556	6 073	1 121	13 968
12 Berkeley	102 724	June	150 075	149 921	3 112	12 519	133 364	67 577	154	149 003
13 Beverly Hills	31 971	June	110 324	98 997	690	2 793	95 514	59 660	11 327	99 418
14 Brea	32 873	June	65 996	60 777	46	2 587	57 933	31 506	5 219	85 189
15 Buena Park	68 784	June	43 068	38 326	1 484	4 202	32 422	23 522	4 742	45 162
16 Burbank	93 643	June	222 401	123 710	6 980	10 495	106 095	58 028	98 691	261 668
17 Burlingame	26 801	June	30 358	27 474	70	2 053	25 344	17 203	2 884	38 217
18 Camarillo	52 303	June	30 703	26 934	173	5 220	21 541	7 918	3 769	23 601
19 Campbell	36 048	June	27 777	27 777	309	2 075	25 393	13 170	—	29 348
20 Carlsbad	63 126	June	75 539	65 744	2 472	5 465	57 529	32 688	9 795	74 432
21 Carson	83 995	June	71 006	70 819	2 913	7 419	60 385	32 261	187	47 994
22 Cathedral	30 085	June	21 099	21 099	118	2 273	18 708	14 696	—	31 322
23 Ceres	26 314	June	12 493	11 047	30	2 313	8 704	5 084	1 446	12 002
24 Cerritos	53 240	June	72 125	68 116	1 350	4 316	62 450	37 275	4 009	58 118
25 Chico	40 079	June	37 020	36 807	2 021	3 661	30 600	18 948	213	50 972
26 Chino	59 682	June	48 711	42 056	1 054	4 187	34 880	15 741	6 655	51 508
27 Chula Vista	135 163	June	85 498	85 458	3 750	10 942	70 743	40 701	40	86 219
28 Claremont	32 503	June	19 062	19 015	209	2 430	15 900	7 283	47	17 612
29 Clovis	50 323	June	39 851	34 705	610	7 450	26 637	13 664	5 146	40 229
30 Colton	40 213	June	56 947	38 399	20	3 298	34 970	14 749	18 548	57 088
31 Compton	90 454	June	78 572	73 871	14 106	8 292	51 473	39 001	4 701	71 339
32 Concord	111 348	June	81 709	81 709	2 012	7 831	71 866	40 758	—	82 282
33 Corona	76 095	June	98 171	85 452	756	13 081	71 615	31 806	12 719	108 076
34 Coronado	26 540	June	21 449	21 449	164	2 028	19 257	11 571	—	18 042
35 Costa Mesa	96 357	June	79 185	69 573	2 221	7 119	59 896	43 737	9 612	69 762
36 Covina	43 207	June	32 692	29 210	265	3 309	25 636	15 114	3 482	31 616
37 Culver City	38 793	June	86 806	85 221	260	6 576	77 561	44 735	1 585	84 176
38 Cupertino	40 263	June	28 465	26 955	179	2 202	23 706	15 425	1 510	31 765
39 Cypress	42 655	June	23 584	23 584	—	2 400	20 727	12 838	—	25 770
40 Daly City	92 311	June	54 797	48 269	2 265	5 576	39 526	20 084	6 528	55 306
41 Danville	31 306	June	14 803	14 803	690	3 650	10 463	8 627	—	17 901
42 Davis	46 209	June	43 987	41 759	1 542	4 130	36 087	16 159	2 228	41 430
43 Downey	91 444	June	52 181	45 740	1 528	5 816	37 503	23 657	6 441	49 139
44 El Cajon	88 693	June	38 734	38 630	461	5 174	32 852	23 563	104	49 135
45 El Centro	31 384	June	53 643	51 860	604	3 436	47 820	9 274	1 783	52 910
46 El Monte	106 209	June	45 448	44 190	2 759	10 486	30 930	24 627	1 258	41 396
47 Encinitas	55 386	June	20 334	20 334	187	5 160	14 987	8 296	—	23 812
48 Escondido	108 635	June	102 602	88 307	786	9 339	78 003	32 692	14 295	124 891
49 Eureka	27 025	June	24 195	22 403	539	2 746	18 954	10 665	1 792	24 960
50 Fairfield	77 211	June	76 905	66 364	6 271	6 082	53 327	31 019	10 541	96 185
51 Folsom	29 802	June	31 775	29 417	—	3 185	26 191	15 690	2 358	40 506
52 Fontana	87 535	June	86 504	86 504	949	5 557	79 174	36 089	—	114 113
53 Foster City	28 176	June	29 281	27 004	282	4 043	22 679	8 691	2 277	30 256
54 Fountain Valley	53 691	June	36 027	31 964	361	2 873	28 478	19 324	4 063	34 038
55 Fremont	173 339	June	90 530	90 434	2 127	11 765	76 017	58 061	96	94 356
56 Fresno	354 202	June	319 915	241 683	12 572	31 832	194 902	108 532	78 232	303 425
57 Fullerton	114 144	June	75 410	66 348	2 684	7 512	55 893	35 788	9 062	75 588
58 Garden Grove	143 050	June	79 603	70 126	11 130	10 444	48 314	37 423	9 477	76 110
59 Gardena	49 847	June	57 695	56 439	2 515	5 549	43 079	31 826	1 256	57 331
60 Gilroy	31 487	June	26 331	23 404	659	1 953	20 792	11 090	2 927	23 120
61 Glendale	180 038	June	260 226	157 053	10 198	13 942	132 913	72 574	103 173	267 467
62 Glendora	47 828	June	29 026	24 716	133	3 428	21 155	11 236	4 310	25 623
63 Hanford	30 897	June	19 001	17 451	202	2 607	14 634	7 644	1 550	18 516
64 Hawthorne	71 349	June	45 431	42 388	4 777	4 472	32 518	20 183	3 043	51 072
65 Hayward	111 498	June	85 727	76 792	1 584	7 768	66 917	44 083	8 935	92 985
66 Hemet	36 094	June	31 301	28 954	81	3 942	24 931	11 429	2 347	30 252
67 Huntington Beach	181 519	June	144 229	129 525	2 140	9 905	115 690	72 033	14 704	158 386
68 Huntington Park	56 065	June	34 872	30 728	1 360	4 141	25 212	13 467	4 144	31 649
69 Imperial Beach	26 512	June	11 810	11 810	218	2 039	9 528	3 030	—	12 823
70 Indio	36 793	June	23 130	19 988	—	2 705	17 025	9 926	3 142	24 202
71 Inglewood	109 602	June	116 443	106 415	26 639	7 525	69 833	49 566	10 028	110 063
72 Irvine	110 330	June	80 762	80 328	1 093	7 071	70 435	45 302	434	84 842
73 La Habra	51 266	June	29 478	24 610	616	4 525	19 177	11 182	4 868	32 767
74 La Mesa	52 931	June	29 982	29 900	650	8 532	20 684	12 476	82	32 440
75 La Mirada	40 452	June	21 103	21 056	360	4 020	16 651	11 276	47	30 865
76 La Puente	36 955	June	7 234	7 088	253	2 741	4 085	2 178	146	8 841
77 La Verne	30 897	June	24 091	19 814	1 266	2 316	16 232	7 657	4 277	23 137
78 Lakewood	73 557	June	29 499	25 650	737	4 770	19 906	11 633	3 849	29 195
79 Lancaster	97 291	June	60 359	60 359	2 003	9 589	48 279	27 406	—	75 764
80 Lawndale	27 331	June	6 659	6 641	141	2 285	4 215	2 792	18	7 187
81 Livermore	56 741	June	51 146	48 665	2 322	4 202	42 006	18 297	2 481	66 957
82 Lodi	51 874	June	66 578	29 258	722	4 278	24 175	11 544	37 320	65 983
83 Lompoc	37 649	June	36 479	21 127	128	4 482	16 307	5 347	15 352	38 534
84 Long Beach	429 433	June	725 159	604 053	41 644	51 245	489 187	182 662	121 106	736 547

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Total	Capital outlay	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				
56 298	2 769	—	—	646	3 123	12 613	8 786	5 936	3 049	2 007	5 769	41 658	125 613	27 286	1
48 738	3 006	—	—	1 322	4 890	11 425	5 697	4 389	5 287	4 796	3 386	5 214	84 783	19 742	2
333 447	24 265	—	—	1 151	21 733	46 992	25 009	55 007	96 685	26 789	16 609	266 414	765 554	92 471	3
35 128	10 558	—	—	328	5 929	7 793	—	4 313	7 021	699	3 454	6 848	126 571	12 051	4
28 842	1 436	—	—	604	3 212	8 030	6 310	2 109	2 101	188	1 418	6 618	22 529	15 642	5
28 498	1 908	—	—	338	2 829	7 023	2 366	1 412	1 879	1 654	5 810	15 933	82 210	10 935	6
104 867	11 944	—	—	—	13 012	24 857	14 760	5 565	5 461	16 381	8 753	8 137	179 105	45 676	7
17 232	1 637	—	—	96	2 645	5 422	—	388	2 413	—	3 281	608	40 436	6 306	8
13 767	497	—	—	—	817	5 027	—	420	2 500	905	953	370	25 650	5 496	9
18 373	5 971	—	—	—	1 937	5 317	—	817	4 360	—	1 142	1 055	16 006	4 661	10
12 199	282	—	—	142	1 837	3 931	—	1 816	603	—	406	1 769	6 296	3 705	11
146 226	9 823	—	—	16 348	7 689	22 253	13 582	3 915	14 729	22 251	7 112	2 777	120 522	74 138	12
91 075	7 914	—	—	1 261	6 413	19 582	9 189	10 198	1 371	11 468	8 950	8 343	180 330	33 853	13
79 037	21 610	—	—	930	8 713	10 583	3 364	2 741	35 062	1 521	9 039	6 152	233 935	19 049	14
40 907	2 303	—	—	1 142	9 490	9 976	4 376	2 180	1 194	2 750	2 690	4 255	45 432	18 116	15
151 941	48 362	—	—	3 114	10 181	19 135	11 455	7 680	40 786	23 875	6 344	109 727	172 089	71 590	16
35 364	12 643	—	—	—	4 515	4 121	4 710	2 558	394	10 744	1 184	2 853	16 301	11 950	17
19 980	3 005	—	—	152	3 972	3 886	—	—	808	6 280	325	3 621	7 800	4 704	18
29 348	8 835	—	—	599	2 503	5 333	2 993	1 785	8 231	—	1 105	—	32 269	9 527	19
64 171	6 110	—	—	915	6 684	9 389	5 687	4 773	4 617	4 736	6 885	10 261	92 222	24 235	20
46 518	9 525	—	—	78	7 623	8 716	—	7 074	6 083	—	5 625	1 476	80 043	21 196	21
31 322	14 074	—	—	75	14 930	4 733	3 275	—	175	—	4 165	—	70 083	7 103	22
10 827	333	—	—	—	2 915	3 471	689	—	632	378	1 250	48	1 175	20	23
53 933	24 402	—	—	73	5 236	4 988	—	3 234	28 027	1 431	1 254	4 185	20 365	16 327	24
49 492	24 088	—	—	560	6 437	7 645	3 674	2 291	9 763	7 143	3 843	1 480	69 181	10 710	25
45 306	4 612	—	—	925	4 149	10 974	2 452	2 135	6 069	9 995	2 613	6 202	62 941	15 369	26
85 938	4 555	—	—	574	12 933	16 342	6 762	8 491	3 403	5 684	9 134	281	112 350	31 992	27
16 331	1 500	—	—	405	2 610	4 231	—	1 095	1 774	3 063	647	1 281	8 562	7 933	28
34 479	7 344	—	—	135	4 843	7 221	3 727	1 133	3 542	8 242	1 348	5 750	24 180	12 189	29
40 295	7 772	—	—	118	1 634	6 216	4 471	2 864	8 931	5 604	5 897	16 793	81 629	16 168	30
65 631	8 275	—	—	1 746	12 057	14 330	5 175	1 646	9 232	1 773	11 391	5 708	125 230	25 170	31
82 282	15 207	—	—	549	12 729	18 626	—	17 695	7 788	6 607	6 970	—	123 675	25 787	32
92 498	17 463	—	—	664	14 993	14 134	8 213	4 424	13 840	6 425	17 561	15 578	334 795	19 216	33
18 042	1 760	—	—	57	904	4 111	2 685	3 566	5	2 920	—	—	7 728	7 228	34
67 748	13 258	—	—	4 295	13 034	14 409	8 897	8 652	1 857	922	1 878	2 014	38 369	32 285	35
26 981	1 934	—	—	1 277	3 758	7 608	3 390	1 660	2 447	27	4 065	6 334	56 349	12 582	36
78 771	13 563	—	—	1 278	4 690	13 954	7 238	3 548	19 736	8 773	9 944	5 405	171 346	31 558	37
30 187	11 122	—	—	—	3 725	3 677	—	10 156	1 706	1 066	3 940	1 578	57 870	5 830	38
25 770	4 947	—	—	—	3 042	6 691	—	4 776	4 554	195	1 373	—	18 061	8 563	39
49 822	8 309	—	—	101	7 430	10 126	6 004	3 476	1 484	7 858	1 766	5 484	22 989	20 149	40
17 901	2 329	—	—	37	4 232	2 553	—	2 505	1 694	—	2 129	—	42 932	7 004	41
36 684	4 502	—	—	87	4 807	5 085	2 968	5 240	2 433	7 400	2 648	4 746	43 464	11 710	42
43 099	2 474	—	—	1 237	5 897	14 717	6 794	2 748	1 937	382	1 350	6 040	28 479	17 526	43
48 698	9 699	—	—	1 155	2 119	12 365	5 238	2 909	9 338	3 466	1 717	437	22 900	20 810	44
49 134	3 401	—	—	30 222	2 732	3 321	2 406	820	1 923	3 698	819	3 776	14 473	21 534	45
38 787	2 670	—	—	92	2 594	11 797	6 285	4 060	4 222	—	2 618	2 609	21 001	19 839	46
23 812	8 163	—	—	91	4 296	4 444	—	1 551	1 365	—	—	—	7 957	47	47
104 483	45 990	—	—	1 030	14 724	12 696	6 990	4 131	23 899	12 796	9 779	20 408	137 507	31 013	48
22 250	4 082	—	—	—	2 483	3 465	2 984	1 833	3 440	2 636	1 262	2 710	22 210	8 253	49
74 854	14 701	—	—	112	9 121	9 757	3 339	6 984	21 968	100	15 936	21 331	322 768	18 376	50
38 565	7 891	—	—	—	2 435	3 668	3 569	3 040	1 742	3 142	9 776	1 941	139 585	8 378	51
114 113	45 458	—	—	246	6 556	14 436	1 372	7 039	29 822	4 110	14 453	—	154 728	17 650	52
27 000	1 198	—	—	—	1 527	4 431	3 163	2 249	6 065	2 139	4 353	3 256	60 822	11 088	53
29 569	1 430	—	—	603	4 475	7 990	3 579	1 555	2 003	1 817	4 651	4 469	54 384	11 979	54
93 959	16 336	—	—	1 564	9 894	22 155	12 231	12 754	7 634	673	9 260	397	296 609	43 232	55
235 952	60 291	—	—	—	30 263	40 578	20 587	22 016	8 753	47 736	20 360	67 473	248 335	106 530	56
66 272	10 602	—	—	865	10 932	17 994	7 655	4 235	7 298	5 275	1 780	9 316	25 309	33 798	57
66 626	3 054	—	—	2 217	9 049	19 571	7 488	2 432	16 016	—	2 774	9 484	39 452	31 648	58
50 245	9 469	—	—	3 040	4 211	10 861	4 042	2 730	10 656	—	5 330	7 086	77 550	23 521	59
20 822	2 193	—	—	—	2 186	5 150	2 072	1 800	676	5 058	789	2 298	10 546	8 603	60
155 455	37 605	—	—	980	18 727	24 760	18 137	8 491	17 306	29 663	5 325	112 012	113 450	76 619	61
20 163	1 604	—	—	313	2 157	6 328	—	1 928	2 103	1 731	1 576	5 460	24 481	9 556	62
17 015	5 499	—	—	82	3 984	2 914	—	2 376	828	3 570	119	1 501	7 471	5 814	63
47 427	999	—	—	—	2 276	13 321	6 371	2 588	8 283	6 142	2 000	3 645	54 888	18 208	64
82 395	16 544	—	—	679	18 257	20 333	12 070	170	3 478	5 031	2 567	10 590	50 375	42 612	65
26 684	2 569	—	—	63	2 723	5 749	3 227	380	1 458	4 678	2 385	3 568	23 496	10 386	66
145 822	36 529	—	—	1 343	21 802	33 829	19 767	10 772	11 870	5 703	5 342	12 564	42 319	58 172	67
28 827	150	—	—	71	1 816	7 014	—	606	3 643	524	9 650	2 822	161 941	7 262	68
12 823	1 227	—	—	116	1 937	2 546	—	259	364	3 289	580	—	7 610	2 078	69
22 706	1 920	—	—	311	1 177	5 437	3 007	386	4 402	—	5 539	1 496	93 870	7 574	70
97 602	1 902	—	—	2 197	6 340	27 755	6 592	4 591	22 302	2 018	3 145	12 461	69 213	44 725	71
84 149	12 685	—	—	817	20 556	15 078	2	13 099	6 401	3 527	11 331	693	223 490	33 984	72
28 006	4 683	—	—	1 394	2 805	7 552	2 418	1 838	4 258	1 843	1 131	4 761	17 831	14 378	73
32 044	8 182	—	—	112	8 502	5 939	4 166	2 809	879	5 163	373	1 396	5 180	11 339	74
29 676	6 991	—	—	36	2 781	3 563	—	3 024	11 517	—	2 395	1 189	56 101	5 196	75
7 923	528	—	—	37	867	3 584	—	1 002	524	16	—	918	—	1 164	76
18 393	4 069	—	—	483	4 568	4 438	2 000	843	1 283	308	1 358	4 744	18 799	6 694	77
25 013	1 352	—	—	53	3 094	4 947	—	5 094	3 157	2 755					

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Utility, liquor store, and employee retirement revenue ¹	Total
				Total	General revenue				Taxes		
					Total	Intergovernmental revenue		General revenue from own sources			
						From Federal Government	From State government					Total
CALIFORNIA—Con.											
1	Los Altos	26 303	June	16 910	16 910	—	1 613	15 297	8 149	—	15 338
2	Los Angeles.....	3 485 398	June	6 992 982	3 888 711	137 364	296 745	3 366 750	1 932 580	3 104 271	6 577 265
3	Los Gatos	27 357	June	14 287	14 267	580	1 632	12 055	9 163	20	14 859
4	Lynwood.....	61 945	June	28 336	25 803	2 456	4 999	18 288	9 814	2 533	31 194
5	Madera.....	29 281	June	18 044	16 414	72	4 147	12 009	5 994	1 630	17 582
6	Manhattan Beach.....	32 063	June	32 098	28 883	18	3 584	25 281	15 448	3 215	31 120
7	Manteca.....	40 773	June	25 392	23 121	406	3 535	19 110	9 433	2 271	25 598
8	Marina.....	26 436	June	5 269	5 269	179	1 428	3 662	2 884	—	8 162
9	Martinez.....	31 808	June	19 556	14 798	—	2 452	12 253	7 609	4 758	20 918
10	Maywood.....	27 850	July	6 031	6 024	430	1 937	3 657	2 852	7	6 260
11	Menlo Park.....	28 040	June	27 152	23 981	201	1 815	21 945	13 825	3 171	27 942
12	Merced.....	56 216	June	38 660	33 918	1 615	4 214	28 089	13 307	4 742	41 898
13	Milpitas.....	50 686	June	62 962	57 853	202	3 050	53 255	33 518	5 109	56 565
14	Modesto.....	164 730	June	105 674	95 638	3 487	13 725	78 357	44 584	10 036	102 991
15	Monrovia.....	35 761	June	29 137	26 286	235	2 692	23 359	15 784	2 851	26 863
16	Montclair.....	28 434	June	32 944	32 944	79	4 621	23 419	15 991	—	31 197
17	Montebello.....	59 564	June	60 924	57 485	6 352	11 164	39 969	23 506	3 439	58 053
18	Monterey.....	31 954	June	41 297	41 297	222	2 598	38 477	21 276	—	51 182
19	Monterey Park.....	60 738	June	37 502	32 960	777	4 750	27 433	18 505	4 547	35 661
20	Moorpark.....	25 494	June	7 792	7 787	32	1 916	5 839	2 893	5	8 255
21	Moreno Valley.....	118 779	June	47 902	47 902	461	9 661	37 759	18 969	—	49 665
22	Mountain View.....	67 460	July	82 250	73 864	1 011	4 594	68 200	41 020	8 386	74 001
23	Napa.....	61 842	June	42 947	31 149	1 305	5 697	23 652	18 031	11 798	44 819
24	National City.....	54 249	June	32 125	31 416	176	4 304	24 744	17 817	709	35 110
25	Newark.....	37 861	June	24 002	24 002	882	2 766	20 265	13 123	—	24 484
26	Newport Beach.....	66 643	June	87 841	77 594	409	4 374	72 248	42 708	10 247	89 604
27	Norwalk.....	94 279	June	36 922	35 258	4 979	8 497	21 718	12 637	1 664	60 504
28	Novato.....	47 585	June	20 670	20 670	—	3 405	16 555	9 698	—	20 054
29	Oakland.....	372 242	June	565 865	540 031	29 072	67 586	438 171	221 924	25 834	553 502
30	Oceanside.....	128 398	June	140 681	122 655	4 319	18 415	98 056	30 025	18 026	158 564
31	Ontario.....	133 179	June	122 788	110 800	3 350	9 627	96 941	51 299	11 988	131 102
32	Orange.....	110 658	June	90 014	80 024	493	8 207	70 834	45 932	9 990	99 963
33	Oxnard.....	142 216	June	110 515	99 281	2 104	9 494	87 683	41 881	11 234	112 543
34	Pacificia.....	37 670	June	17 671	17 671	251	3 456	13 964	7 337	—	15 817
35	Palm Springs.....	40 181	June	59 239	59 239	151	3 479	55 609	30 543	—	82 069
36	Palmdale.....	68 842	June	49 736	49 736	457	7 076	41 624	27 904	—	50 417
37	Palo Alto.....	55 900	June	184 933	91 119	1 100	4 566	85 417	33 694	93 814	161 544
38	Paradise.....	25 408	June	7 220	7 169	186	2 047	4 936	4 143	51	9 327
39	Paramount.....	47 669	June	36 593	32 706	2 125	4 159	26 422	11 411	3 887	40 639
40	Pasadena.....	131 591	June	289 412	169 105	18 685	16 033	132 924	88 213	120 307	330 638
41	Petaluma.....	43 184	June	35 049	30 200	709	3 184	26 184	15 933	4 849	35 622
42	Pico Rivera.....	59 177	June	31 126	26 675	1 808	6 647	18 220	8 315	4 451	29 950
43	Pittsburg.....	47 564	June	48 124	43 257	4 376	3 409	35 156	17 642	4 867	65 711
44	Placentia.....	41 259	June	19 941	19 941	—	2 265	17 657	11 065	—	30 175
45	Pleasant Hill.....	31 585	June	16 718	16 671	—	2 075	14 595	8 342	47	14 897
46	Pleasanton.....	50 553	June	55 499	50 024	151	3 184	46 250	27 925	5 475	56 218
47	Pomona.....	131 723	June	101 260	91 273	14 984	8 398	67 391	38 643	9 987	103 759
48	Porterville.....	29 563	June	21 028	18 064	705	2 595	14 764	7 214	2 964	22 305
49	Poway.....	43 516	July	52 890	46 697	—	2 862	42 840	21 404	6 193	58 935
50	Rancho Cucamonga.....	101 409	June	76 117	76 117	834	6 522	68 274	42 461	—	60 429
51	Rancho Palms Verde.....	41 659	June	10 175	10 175	48	3 308	6 819	4 520	—	9 663
52	Redding.....	66 462	June	110 524	60 336	5 225	5 274	49 817	25 539	50 188	138 213
53	Redlands.....	60 394	June	50 560	42 620	274	4 375	37 971	19 466	7 940	62 076
54	Redondo Beach.....	60 167	June	59 358	59 163	643	6 871	51 611	32 474	195	62 732
55	Redwood City.....	66 072	June	68 257	61 377	2 388	4 939	53 654	30 716	6 880	86 225
56	Rialto.....	72 388	June	48 051	43 526	47	5 268	38 178	18 427	4 525	48 405
57	Richmond.....	87 425	June	90 881	90 362	1 414	9 480	78 638	56 840	519	96 308
58	Ridgecrest.....	27 725	June	15 936	15 902	—	2 963	12 563	7 349	34	21 504
59	Riverside.....	226 505	June	413 680	216 204	4 100	25 695	184 450	73 706	197 476	398 434
60	Rohnert Park.....	36 326	June	31 420	27 910	10	2 464	25 354	10 096	3 510	35 304
61	Rosemead.....	51 638	June	16 353	16 353	572	4 104	11 635	8 803	—	21 458
62	Roseville.....	44 685	June	110 179	61 827	257	3 968	57 598	24 114	48 352	140 585
63	Sacramento.....	369 365	June	385 725	330 719	906	23 364	300 102	154 059	55 006	399 168
64	Salinas.....	108 777	June	54 601	54 601	2 460	6 497	45 523	31 006	—	56 577
65	San Bernardino.....	164 164	June	187 008	171 482	3 612	13 033	153 448	73 204	15 526	190 608
66	San Bruno.....	38 961	June	25 178	21 877	350	2 776	18 526	10 246	3 301	26 875
67	San Buenaventura.....	92 575	June	81 511	73 010	1 943	7 373	63 694	34 174	8 501	83 621
68	San Carlos.....	26 167	June	19 202	19 202	44	1 493	15 256	9 224	—	21 656
69	San Clemente.....	41 100	June	40 888	35 556	43	2 451	32 677	13 862	5 332	40 548
70	San Diego.....	1 110 549	June	1 427 264	1 174 030	91 791	96 472	940 623	382 649	253 234	1 311 311
71	San Dimas.....	32 397	June	15 002	14 951	212	2 510	12 229	8 220	51	16 096
72	San Francisco.....	723 959	June	3 416 701	2 640 255	121 575	773 223	1 740 716	976 884	776 446	3 094 003
73	San Gabriel.....	37 120	June	12 443	12 443	137	3 024	9 282	7 415	—	9 717
74	San Jose.....	782 248	June	767 853	641 962	9 435	57 316	546 855	327 647	125 891	760 189
75	San Juan Capistrano.....	26 183	June	18 196	18 196	152	1 699	16 203	9 054	—	15 881
76	San Leandro.....	68 223	June	61 057	61 038	694	5 425	52 534	31 027	19	59 184
77	San Luis Obispo.....	41 958	June	37 023	31 503	—	3 672	27 821	16 246	5 520	54 246
78	San Marcos.....	38 974	June	52 406	52 406	—	6 910	45 403	23 073	—	57 679
79	San Mateo.....	85 486	June	65 382	65 382	719	8 805	55 858	35 967	—	64 120
80	San Pablo.....	25 158	June	15 226	15 212	89	1 604	13 469	10 139	14	11 366
81	San Rafael.....	48 404	June	34 297	34 297	18	3 355	30 924	21 475	—	32 855
82	San Ramon.....	35 303	June	27 764	27 764	—	6 350	21 166	14 367	—	32 139
83	Santa Ana.....	293 742	June	197 310	180 184	17 066	21 054	140 867	102 565	17 126	221 130
84	Santa Barbara.....	85 571	June	109 260	92 666	1 236	9 109	81 480	42 925	16 594	143 876

See footnotes at end of table.

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure	
				General revenue							
				Total	Intergovernmental revenue		General revenue from own sources		Utility, liquor store, and employee retirement revenue ¹		Total
					From Federal Government	From State government	Total	Taxes			
CALIFORNIA—Con.											
1	Santa Clara	93 613	June	309 116	136 199	1 217	5 921	129 058	53 569	172 917	328 993
2	Santa Cruz	49 040	June	73 643	63 565	5 289	5 582	52 677	23 464	10 078	75 827
3	Santa Maria	61 284	June	53 470	47 771	1 448	6 552	39 339	17 447	5 699	49 578
4	Santa Monica	86 905	June	176 452	156 264	5 605	11 082	139 021	80 095	20 188	182 098
5	Santa Paula	25 062	June	9 194	9 194	119	1 995	7 072	3 825	—	8 550
6	Santa Rosa	113 313	June	132 924	119 751	2 509	16 319	100 923	45 037	13 173	135 635
7	Santee	52 902	June	30 484	30 484	604	12 521	17 328	11 936	—	30 111
8	Saratoga	28 061	June	8 482	8 482	176	1 521	6 785	4 209	—	11 806
9	Seal Beach	25 098	June	16 021	14 407	5	1 436	12 943	8 280	1 614	16 972
10	Seaside	38 901	June	13 447	13 216	244	2 059	10 913	7 037	231	11 942
11	Simi Valley	100 217	June	73 529	63 542	2 467	11 073	49 328	19 258	9 987	76 115
12	South Gate	86 284	June	37 034	31 493	2 346	6 249	22 716	13 063	5 541	46 051
13	South San Francisco	54 312	June	46 954	46 954	1 206	4 095	41 620	24 392	—	50 624
14	Stanton	30 491	June	13 299	13 299	28	1 713	11 558	6 619	—	16 970
15	Stockton	210 943	June	152 373	146 187	4 535	13 055	124 729	67 920	6 186	151 824
16	Sunnyvale	117 229	June	127 053	115 616	1 463	14 112	98 098	53 059	11 437	121 590
17	Temple City	31 100	June	8 168	8 056	93	2 671	5 030	3 838	112	7 802
18	Thousand Oaks	104 352	June	75 931	70 082	896	8 913	60 040	29 557	5 849	76 136
19	Torrance	133 107	June	139 601	127 264	—	17 465	109 655	82 131	12 337	146 620
20	Tracy	33 558	June	36 491	32 248	390	3 435	28 408	13 844	4 243	58 578
21	Tulare	33 249	June	24 253	22 243	1 562	3 018	17 582	8 713	2 010	23 848
22	Turlock	42 198	June	22 234	19 867	142	3 725	16 000	8 360	2 367	23 363
23	Tustin	50 689	June	38 012	33 150	16	3 101	29 380	20 926	4 862	48 513
24	Union City	53 762	June	23 821	23 633	556	5 183	17 548	11 860	188	25 164
25	Upland	63 374	June	52 441	44 863	296	4 729	39 838	17 910	7 578	58 126
26	Vacaville	71 479	June	73 021	65 309	299	5 918	59 092	30 416	7 712	88 537
27	Vallejo	109 199	June	95 826	75 364	8 804	9 320	57 240	35 349	20 462	125 192
28	Victorville	40 674	June	48 204	48 037	247	10 457	34 270	16 214	167	53 560
29	Visalia	75 636	June	60 161	59 729	797	7 622	51 093	18 341	432	61 763
30	Vista	71 872	June	41 416	41 416	597	4 364	36 419	17 577	—	44 653
31	Walnut	29 105	June	15 156	15 156	690	2 276	12 190	6 326	—	17 379
32	Walnut Creek	60 569	June	47 061	47 061	285	13 024	33 752	21 760	—	52 194
33	Watsonville	31 099	June	37 174	33 627	3 224	3 436	26 689	12 504	3 547	43 041
34	West Covina	96 086	June	56 815	52 217	1 486	7 346	43 258	26 429	4 598	59 458
35	West Hollywood	36 118	June	34 113	32 847	389	4 175	28 242	18 473	1 266	35 886
36	West Sacramento	28 898	June	36 547	31 571	216	3 608	27 727	17 711	4 976	43 235
37	Westminster	78 118	June	38 600	32 659	676	4 336	27 307	21 486	5 941	46 854
38	Whittier	77 671	June	54 700	50 062	1 235	5 927	42 900	17 682	4 638	60 008
39	Woodland	39 802	June	25 193	23 177	604	3 805	18 768	11 544	2 016	30 778
40	Yorba Linda	52 422	June	32 162	32 162	12	3 322	28 800	22 742	—	39 415
41	Yuba City	27 437	June	20 778	17 667	85	2 095	15 487	8 117	3 111	18 937
COLORADO											
42	Arvada	89 235	Dec.	61 652	50 522	1 961	2 486	42 286	28 482	11 130	62 043
43	Aurora	222 103	Dec.	204 724	172 618	2 173	9 126	156 258	100 356	32 106	187 957
44	Boulder	83 312	Dec.	105 858	90 806	1 328	10 423	78 695	54 935	15 052	92 639
45	Colorado Springs	281 140	Dec.	545 837	285 700	12 176	7 773	258 648	84 911	260 137	589 821
46	Denver	467 610	Dec.	1 171 128	1 045 692	27 272	220 732	797 103	390 693	125 436	1 649 475
47	Englewood	29 387	Dec.	38 854	33 678	—	1 508	31 979	18 228	5 176	36 031
48	Fort Collins	87 758	Dec.	130 058	79 105	1 365	4 494	72 129	36 210	50 953	125 387
49	Grand Junction	29 034	Dec.	34 201	30 886	74	2 136	25 605	14 479	3 315	32 800
50	Greeley	60 536	Dec.	48 496	39 718	1 601	1 965	35 631	21 974	8 778	51 206
51	Lakewood	126 481	Dec.	59 452	55 824	633	4 582	46 492	35 190	3 628	51 960
52	Littleton	33 685	Dec.	27 570	27 278	840	1 343	21 057	12 912	292	26 897
53	Longmont	51 555	Dec.	66 035	34 308	1 205	1 118	31 892	20 156	31 727	67 311
54	Loveland	37 352	Dec.	53 326	29 596	428	3 830	24 563	11 608	23 730	54 515
55	Northglenn	27 195	Dec.	23 301	17 024	163	730	15 830	9 206	6 277	21 853
56	Pueblo	98 640	Dec.	71 495	57 148	3 881	4 046	48 575	33 657	14 347	68 348
57	Thornton	55 031	Dec.	62 097	45 908	—	1 621	43 443	24 069	16 189	65 135
58	Westminster	74 625	Dec.	69 515	59 099	429	2 040	55 456	29 068	10 416	69 496
59	Wheat Ridge	29 419	Dec.	14 596	13 719	—	943	11 652	9 673	877	14 422
CONNECTICUT											
60	Bridgeport	141 686	June	345 733	345 733	5 764	149 409	190 560	142 073	—	369 769
61	Bristol	60 640	June	127 931	110 150	1 366	34 797	73 766	62 160	17 781	126 844
62	Danbury	65 585	June	142 870	137 143	—	44 803	92 184	78 354	5 727	165 921
63	Hartford	139 739	June	581 935	533 968	36 743	236 580	260 645	212 728	47 967	575 821
64	Meriden	59 479	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65	Middletown	42 762	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66	Milford	48 168	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67	Naugatuck	30 625	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68	New Britain	75 491	June	151 721	145 448	—	61 066	84 382	69 238	6 273	188 216
69	New Haven	130 474	June	396 406	372 324	21 135	170 076	174 446	131 199	24 082	425 035
70	New London	28 540	June	67 783	64 166	1 394	27 726	34 710	26 290	3 617	68 473
71	Norwalk	78 331	June	210 188	177 959	1 460	28 986	147 164	136 917	32 229	176 909
72	Norwich	37 391	June	105 741	64 277	1 527	27 515	35 235	28 531	41 464	106 708
73	Shelton	35 418	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
74	Stamford	108 056	June	303 469	276 230	—	30 964	244 857	221 937	27 239	285 206
75	Torrington	33 687	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
76	Waterbury	108 961	June	239 456	218 842	8 740	90 962	119 136	102 154	20 614	243 955
77	West Haven	54 021	June	80 932	80 932	559	29 748	50 625	47 383	—	84 484

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Total	Capital outlay	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				
111 390	12 216	—	—	—	11 035	17 225	15 950	7 754	7 217	13 847	9 655	217 603	338 131	54 181	1
67 872	20 311	—	—	1 003	7 596	8 115	3 339	6 322	4 104	15 190	3 077	7 955	40 130	24 172	2
44 900	8 581	—	—	24	5 245	8 616	2 902	4 420	6 588	7 566	2 365	4 678	52 140	15 454	3
151 231	21 531	—	—	414	8 065	26 694	10 953	16 017	16 914	19 293	2 603	30 867	75 439	74 739	4
8 850	1 105	—	—	88	2 651	4 27	—	472	342	1 725	—	—	—	3 990	5
118 581	24 528	—	—	405	11 142	15 472	8 055	10 789	6 592	24 144	13 400	17 054	218 731	42 538	6
30 111	10 857	—	—	613	12 333	4 054	3 821	1 561	1 689	—	1 001	—	12 315	6 455	7
11 806	2 405	—	—	—	1 939	1 700	—	950	689	—	177	—	2 345	2 647	8
14 918	146	—	—	75	1 528	4 163	2 430	1 377	807	1 570	813	2 054	8 596	5 408	9
11 651	188	—	—	—	1 486	3 520	1 594	1 435	497	190	244	291	4 826	5 697	10
64 116	10 818	—	—	772	5 911	11 519	—	47	12 742	7 448	14 702	11 999	224 686	22 841	11
38 847	6 219	—	—	241	4 470	11 466	—	2 831	8 911	2 293	1 885	7 204	52 095	15 551	12
50 624	11 325	—	—	736	6 898	8 006	6 307	4 605	1 861	8 526	2 040	—	37 122	16 006	13
16 970	395	—	—	71	769	7 846	2 206	381	1 446	133	2 701	—	37 802	1 878	14
144 984	8 858	—	—	646	8 638	35 115	21 048	8 614	3 898	22 229	20 921	6 840	283 045	60 486	15
111 103	20 116	—	—	247	13 459	15 930	13 013	13 766	2 695	22 451	1 954	10 887	38 450	34 475	16
7 371	735	—	—	117	1 512	1 990	—	288	640	43	226	431	2 342	3 148	17
66 403	7 592	—	—	170	10 698	8 059	—	1 704	8 229	6 519	10 564	9 733	156 788	18 216	18
127 223	14 768	—	—	3 176	15 426	29 977	15 008	12 142	8 675	4 801	5 147	19 397	168 552	66 467	19
54 847	26 045	—	—	194	19 898	4 423	2 553	4 435	1 262	8 103	3 746	3 731	59 306	9 418	20
20 689	1 417	—	—	387	3 139	3 555	1 597	1 506	1 336	4 033	1 072	3 159	—	7 112	21
20 122	3 614	—	—	114	3 126	4 922	2 177	1 528	1 348	3 249	—	3 241	325	9 693	22
44 741	5 495	—	—	79	7 843	8 942	3 124	2 044	8 979	—	8 339	3 772	141 337	12 552	23
23 974	2 071	—	—	71	3 080	7 581	4 057	2 501	1 506	—	1 407	1 190	23 728	10 016	24
50 290	8 093	—	—	199	8 330	8 544	4 524	2 870	3 032	9 261	8 638	7 836	117 220	15 771	25
82 135	25 915	—	—	1 471	7 543	8 230	3 519	9 785	12 401	7 527	14 016	6 402	258 461	17 585	26
104 927	32 045	—	—	531	11 646	19 155	10 822	662	20 608	—	11 004	20 265	162 616	30 441	27
52 672	14 545	—	—	203	14 599	5 340	5 186	2 552	7 895	8 045	4 023	888	60 447	4 167	28
60 354	14 375	—	—	43	8 162	8 030	3 321	6 750	5 542	11 558	2 922	1 409	53 379	18 003	29
44 653	8 060	—	—	1 421	8 194	4 660	4 286	2 741	3 218	5 215	—	—	77 702	10 713	30
17 329	2 454	—	—	30	3 649	1 958	—	1 305	4 005	—	3 992	50	75 081	1 728	31
52 194	24 026	—	—	—	16 560	8 637	—	12 277	1 942	—	1 130	—	17 175	15 871	32
39 280	10 138	—	—	123	2 894	5 807	2 318	2 786	3 575	10 366	—	3 761	37 019	11 981	33
53 952	3 347	—	—	1 470	9 091	13 993	5 906	4 034	7 537	—	6 207	5 506	109 721	21 219	34
34 212	1 229	—	—	3	4 519	8 974	—	1 849	1 465	893	—	1 674	—	6 919	35
37 842	8 107	—	—	141	2 295	6 523	4 357	2 152	12 739	2 617	2 161	5 393	131 877	22 202	36
40 512	4 631	—	—	1 737	4 830	13 983	6 800	1 152	6 112	—	3 045	6 342	29 696	19 729	37
52 505	18 249	—	—	82	4 863	10 505	—	4 222	19 213	4 746	4 746	7 503	25 135	17 246	38
28 598	8 052	—	—	19	4 069	5 487	3 118	3 440	3 127	3 230	2 208	2 180	36 175	9 838	39
39 415	8 018	—	—	—	4 729	9 674	—	4 307	7 536	—	4 961	—	57 794	3 583	40
16 473	2 314	—	—	100	1 614	4 052	2 431	1 837	310	3 062	310	2 464	6 225	8 299	41
47 687	7 062	—	345	—	6 466	8 903	—	6 832	3 013	3 811	5 498	14 356	105 631	23 843	42
156 915	17 039	—	—	79	21 670	30 487	16 735	19 882	1 513	20 153	21 414	31 042	429 015	81 127	43
88 017	18 620	—	2 216	—	9 857	9 995	4 875	15 931	1 966	4 366	8 385	4 622	94 569	35 005	44
305 633	74 381	—	—	108 694	53 747	34 012	18 567	14 662	4 048	18 420	9 687	284 188	730 034	185 956	45
1 513 329	532 717	133 074	—	134 093	64 943	91 668	53 118	77 973	10 638	52 085	202 929	136 146	3 344 088	369 490	46
31 968	1 054	—	—	—	3 117	4 562	4 010	3 793	1 191	3 615	5 167	4 063	75 899	14 665	47
66 704	7 572	—	—	—	10 170	9 497	6 262	8 780	861	6 827	9 268	58 683	166 574	28 949	48
29 479	4 031	—	—	—	5 540	5 253	3 655	4 172	424	3 861	1 107	3 321	16 107	12 098	49
38 983	9 753	—	—	34	5 567	5 667	3 686	9 821	459	2 497	3 599	12 223	80 883	15 701	50
50 465	9 307	—	—	315	9 184	14 676	—	7 312	714	3 436	4 579	1 495	51 088	25 970	51
25 830	1 915	—	25	—	2 801	3 625	5 672	980	471	3 115	1 917	1 067	22 415	11 802	52
34 685	5 504	—	—	126	5 107	6 143	2 784	3 273	367	7 211	297	32 626	23 497	19 810	53
28 608	6 648	—	48	1 149	2 778	3 607	1 426	6 111	519	5 610	1 639	25 907	34 865	14 863	54
15 473	3 051	—	—	—	3 158	3 022	—	2 045	500	1 521	270	6 380	74 032	7 236	55
52 554	6 002	1 801	500	—	5 143	9 502	6 075	5 802	1 191	5 006	6 982	15 794	98 519	25 311	56
47 355	10 881	—	—	—	7 967	5 693	3 048	5 151	—	6 941	9 812	17 780	238 611	20 846	57
59 512	8 346	—	—	—	3 332	6 631	3 515	5 128	7 477	2 796	19 895	9 984	277 895	20 033	58
13 931	3 887	14	—	—	1 772	3 490	—	1 749	—	—	1 010	491	10 386	5 290	59
369 769	13 489	143 891	33 845	4 629	979	21 719	20 464	2 113	5 882	25 880	17 677	—	203 269	179 821	60
117 674	10 060	64 156	4 123	1 108	2 622	7 810	4 649	1 296	365	6 245	2 638	9 170	61 050	58 763	61
161 402	44 943	72 172	2 453	1 041	4 784	7 524	6 657	2 552	610	29 337	2 787	4 519	87 123	60 081	62
554 296	33 942	224 561	56 445	6 778	13 193	29 126	21 387	16 145	42 175	20 086	11 126	21 525	155 160	286 944	63
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67
179 314	41 997	79 006	6 087	3 276	3 000	8 467	6 752	4 466	2 408	11 308	3 600	8 902	102 357	61 060	68
408 286	58 812	164 832	31 065	3 235	14 411	22 838	23 322	7 037	12 623	29 085	15 498	16 749	256 595	165 502	69
64 144	6 040	27 188	4 442	1 840	1 662	4 337	2 989	3 067	2 143	5 398	4 329	25 596	30 959	70	70
171 262	10 829	84 966	9 779	3 432	7 224	10 873	8 450	3 234	2 419	14 517	5 896	5 647	93 770	89 412	71
73 678	3 895	37 344	5 365	379	2 822	3 817	4 169	1 345	—	7 085	938	33 030	13 120	33 175	72
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73
274 584	15 502	121 374	15 824	3 474	8 439	18 844	17 272	6 472	1 953	14 962	9 331	10 622	143 413	137 390	74
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	75
218 983	6 499	107 008	12 155	4 193	4 361	16 752	16 074	3 740	2 379	7 153	3 312	24 972	68 826	108 381	76
84 484	112	45 497	2 228	379	1 754	8 560	—	1 270	530	6 966	3 935	—	49 606	44 988	77

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure	
				Total	Total	Intergovernmental revenue		General revenue from own sources		Utility, liquor store, and employee retirement revenue ¹	Total
						From Federal Government	From State government	Total	Taxes		
DELAWARE											
1	Dover	27 630	June	50 822	13 710	—	1 259	12 447	6 408	37 112	55 780
2	Newark	25 098	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3	Wilmington	71 529	June	131 318	106 006	5 866	4 427	95 713	45 636	25 312	160 213
DISTRICT OF COLUMBIA											
4	Washington	606 900	Sept.	4 753 635	4 419 410	1 450 536	—	2 911 270	2 406 646	334 225	5 036 210
FLORIDA											
5	Altamonte Springs	34 879	Sept.	35 894	26 571	130	2 822	23 507	15 138	9 323	35 136
6	Boca Raton	61 492	Sept.	105 334	83 398	2 257	4 198	68 905	43 865	21 936	78 286
7	Boynton Beach	46 194	Sept.	64 270	52 491	90	3 587	48 490	23 698	11 779	60 517
8	Bradenton	43 779	Sept.	35 418	23 110	2 224	3 151	16 229	8 623	12 308	30 729
9	Cape Coral	74 991	Sept.	75 259	69 734	142	5 452	58 734	22 426	5 525	105 504
10	Clearwater	98 784	Sept.	149 791	107 160	5 752	6 669	85 774	38 228	42 631	138 473
11	Coconut Creek	27 485	Sept.	16 643	12 575	—	1 986	10 464	6 879	4 068	17 193
12	Coral Gables	40 091	Sept.	59 642	51 695	—	3 421	48 201	29 623	7 947	62 300
13	Coral Springs	79 443	Sept.	48 604	39 929	—	4 956	34 886	26 026	8 675	45 721
14	Davie	47 217	Sept.	30 454	24 822	—	3 211	21 551	16 493	5 632	36 222
15	Daytona Beach	61 921	Sept.	78 955	56 129	4 516	6 898	43 541	23 181	22 826	65 385
16	Deerfield Beach	46 325	Sept.	46 901	32 507	460	3 862	28 063	14 236	14 394	45 705
17	Delray Beach	47 181	Sept.	61 564	41 826	507	4 030	36 763	25 353	19 738	62 918
18	Dunedin	34 012	Sept.	36 169	30 108	43	2 502	25 377	10 766	6 061	30 967
19	Fort Lauderdale	149 377	Sept.	271 657	178 783	9 475	22 201	141 406	81 397	92 874	247 353
20	Fort Myers	45 206	Sept.	72 660	59 791	1 659	5 831	51 460	18 332	12 869	101 174
21	Fort Pierce	36 830	Sept.	85 834	27 637	571	2 725	24 205	8 012	58 197	82 600
22	Gainesville	84 770	Sept.	229 108	76 332	7 270	6 732	62 258	17 075	152 776	224 300
23	Hallandale	30 996	Sept.	31 838	25 669	28	2 515	22 396	12 863	6 169	30 223
24	Hialeah	188 004	Sept.	143 667	110 529	13 771	12 636	83 440	50 985	33 138	117 829
25	Hollywood	121 697	Sept.	122 394	96 591	1 075	8 757	82 767	44 666	25 803	111 705
26	Homestead	26 866	Sept.	40 398	12 045	17	1 872	9 974	4 359	28 353	43 220
27	Jacksonville	635 230	Sept.	1 598 629	773 882	57 239	87 801	628 585	290 899	824 747	1 699 170
28	Kissimmee	30 050	Sept.	111 962	33 034	1 351	3 035	24 125	7 092	78 928	91 197
29	Lake Worth	28 564	Sept.	71 182	30 255	—	2 276	22 983	9 407	40 927	73 722
30	Lakeland	70 576	Sept.	249 724	77 369	7 002	5 749	64 323	17 004	172 355	220 095
31	Largo	65 674	Sept.	48 425	48 425	309	6 943	34 669	13 287	—	50 413
32	Lauderdale Lakes	27 341	Sept.	8 023	8 023	—	1 901	6 091	3 323	—	8 466
33	Lauderhill	49 708	Sept.	22 344	16 131	67	3 105	12 896	10 724	6 213	22 105
34	Margate	42 985	Sept.	26 799	18 423	—	2 894	15 004	11 679	8 376	26 079
35	Melbourne	59 646	Sept.	63 965	54 988	2 994	4 155	47 482	18 122	8 977	58 581
36	Miami	358 548	Sept.	380 926	306 183	13 931	27 921	257 723	170 560	74 743	358 865
37	Miami Beach	92 639	Sept.	159 820	151 325	14 159	8 228	125 855	84 489	8 495	153 556
38	Miramar	40 663	Sept.	22 524	17 495	81	3 234	14 132	9 278	5 029	24 531
39	North Lauderdale	26 506	Sept.	11 001	7 814	—	1 857	5 927	5 081	3 187	10 778
40	North Miami	49 998	Sept.	38 644	25 619	—	3 298	22 188	14 090	13 205	37 715
41	North Miami Beach	35 359	Sept.	37 183	28 270	57	3 018	25 056	12 957	8 913	35 927
42	Oakland Park	26 326	Sept.	26 498	19 941	96	1 966	17 544	10 395	6 557	25 405
43	Ocala	42 045	Sept.	122 316	40 964	6 221	4 502	26 699	10 352	81 352	127 892
44	Orlando	164 693	Sept.	344 245	329 529	36 530	25 510	241 484	84 067	14 716	294 755
45	Ormond Beach	29 721	Sept.	29 528	19 658	273	2 381	16 796	9 330	9 870	32 508
46	Palm Bay	62 632	Sept.	26 468	25 321	578	3 649	21 048	16 753	1 147	26 325
47	Panama	34 378	Sept.	39 149	30 749	1 065	2 809	26 718	11 777	8 400	29 321
48	Pembroke Pines	65 452	Sept.	46 023	36 208	370	4 528	27 323	18 672	9 815	53 698
49	Pensacola	58 165	Sept.	88 588	56 191	5 367	5 180	44 408	17 664	32 397	90 586
50	Pinellas Park	43 426	Sept.	43 170	30 284	150	5 347	23 900	11 652	12 886	33 787
51	Plantation	66 692	Sept.	52 252	33 914	40	4 453	28 567	20 011	18 338	52 506
52	Pompano Beach	72 411	Sept.	82 165	64 679	4 300	4 666	55 626	37 307	17 486	77 094
53	Port Orange	35 317	Sept.	31 182	21 975	564	2 420	18 933	7 620	9 207	34 061
54	Port St Lucie	55 866	Sept.	22 068	17 433	6	2 758	14 624	12 231	4 635	22 258
55	Riviera Beach	27 639	Sept.	41 301	31 286	2 628	2 301	25 895	14 714	10 015	45 723
56	St Petersburg	238 629	Sept.	296 199	237 050	2 798	17 129	204 057	90 908	59 149	284 936
57	Sanford	32 387	Sept.	32 267	25 003	6 283	2 318	16 316	8 870	7 264	34 660
58	Sarasota	50 961	Sept.	94 331	77 359	3 950	5 991	63 234	29 237	16 972	88 110
59	Sunrise	64 407	Sept.	75 904	48 018	—	4 115	42 397	21 452	27 886	67 714
60	Tallahassee	124 773	Sept.	331 022	132 703	4 291	12 095	114 866	32 326	198 319	304 121
61	Tamarac	44 822	Sept.	30 525	21 593	—	3 225	18 320	10 296	8 932	29 573
62	Tampa	280 015	Sept.	382 821	306 375	12 098	25 261	256 570	125 627	76 446	407 824
63	Titusville	39 394	Sept.	26 845	21 281	763	3 042	17 340	10 124	5 564	25 029
64	West Palm Beach	67 643	Sept.	127 274	96 911	5 775	5 585	82 354	44 824	30 363	126 486

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.														Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure												Utility, liquor store, and employee retirement expenditure			
Total	Capital outlay	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				
15 781 (NA) 138 823	925 (NA) 31 949	— (NA) —	— (NA) 73	100 (NA) —	1 419 (NA) 3 061	4 713 (NA) 19 565	361 (NA) 10 134	197 (NA) 7 604	253 (NA) 6 343	4 946 (NA) 32 374	241 (NA) 18 140	39 999 (NA) 21 390	46 525 (NA) 255 023	11 248 (NA) 48 000	1 2 3
4 585 654	472 242	742 892	872 042	535 150	121 644	272 749	96 841	59 896	218 913	168 802	236 241	450 556	3 941 839	1 929 128	4
21 934 59 715 39 916 21 941 61 025 89 635	4 629 4 999 2 506 1 346 13 225 7 322	— — — — — —	— — — — — —	— — 90 — — 1 687	4 637 6 201 816 1 529 11 589 10 415	4 957 9 564 8 010 3 539 5 491 16 523	2 827 9 126 5 195 2 759 4 699 6 828	1 767 12 184 6 817 2 323 8 169 11 619	— 2 482 — 1 621 209 6 479	— 778 9 444 7 433 3 166 6 437 19 299	— — 299 2 448 2 963 8 739 1 149	13 202 18 571 20 601 8 788 44 479 48 838	26 375 119 070 82 017 31 082 254 217 107 781	14 318 37 887 23 676 13 402 22 686 44 943	5 6 7 8 9 10
12 958 56 874 35 923 29 839 41 387 32 481	3 259 4 618 2 090 6 847 1 853 3 177	— — — — — —	— — — — — 759	— — — — 497 —	766 5 847 2 708 1 241 4 096 4 925	3 828 12 792 10 084 8 502 13 054 4 727	— 8 448 685 4 394 4 360 2 177	3 619 4 581 7 582 9 195 6 637 6 166	— — — — 866 616	— 9 740 — — 4 837 5 002	1 026 5 426 2 734 1 782 46 1 172	4 235 5 426 9 798 6 383 23 998 13 224	18 965 12 600 53 152 84 726 61 822 24 322	6 197 31 954 24 067 16 602 35 293 14 782	11 12 13 14 15 16
39 394 24 219 193 349 70 028 25 528 74 659	3 911 1 231 53 213 19 245 2 562 14 787	— — — — — —	— — — — — 59	5 124 — — — — 64	1 602 1 599 10 367 9 074 2 390 4 841	10 446 3 603 43 075 8 246 6 085 14 330	1 236 1 968 15 419 4 574 — 7 303	5 878 3 304 56 421 19 184 1 360 2 859	684 125 9 797 4 576 535 2 246	1 911 3 464 11 403 5 042 7 941 25 246	1 305 5 338 5 915 8 571 1 292 939	23 524 6 748 54 004 31 146 57 072 149 641	78 620 103 571 110 999 164 027 74 060 437 695	25 822 13 329 100 855 23 460 11 048 52 509	17 18 19 20 21 22
25 971 100 235 92 187 18 941 792 228 23 714	732 2 430 706 7 440 116 581 4 204	— — — — — —	— — 195 — — 684	— — — — 33 974 —	963 3 004 6 205 779 — 4 675	6 659 24 203 25 709 5 002 78 187 5 158	4 503 13 206 14 860 52 55 505 3 414	1 269 5 914 8 003 8 241 32 409 2 232	353 4 131 412 — 49 548 —	5 162 23 476 18 530 2 180 106 800 1 570	389 5 371 1 329 844 884 784	4 252 17 594 19 518 24 279 906 942 67 483	6 089 80 272 149 712 13 862 4 653 803 116 683	17 145 74 532 61 299 23 548 263 223 15 474	23 24 25 26 27 28
28 727 76 766 50 413 8 466 16 031 17 819	2 779 8 072 16 971 497 616 1 558	— — — — — —	— — — — — —	— — — 603 622 9	1 073 8 790 1 199 811 1 028 652	6 686 11 953 7 036 1 882 3 837 4 802	4 227 8 436 5 196 1 494 4 202 1 927	3 011 8 436 4 412 1 023 2 116 1 573	— 4 943 451 — — —	6 648 11 618 23 570 — 15 —	1 079 5 905 985 1 281 572 1 301	44 995 143 329 — — 6 074 8 260	61 762 491 256 27 967 18 300 12 146 26 195	23 381 58 039 20 356 3 194 8 793 10 859	29 30 31 32 33 34
43 613 323 861 143 687 17 233 7 412 24 566	6 055 39 605 13 613 136 234 1 057	— — 54 — — —	— — — — — —	10 75 5 489 — — —	4 064 8 074 1 617 65 748 1 160	8 074 45 545 29 878 5 067 3 389 5 839	4 953 33 695 9 391 3 442 731 —	5 959 31 672 1 409 1 395 — 3 286	543 17 276 6 507 — — —	5 821 44 108 11 961 2 442 — 2 684	1 807 33 189 10 948 9 267 — 2 161	14 968 35 004 9 869 7 289 3 366 13 149	79 299 564 770 147 405 17 261 — 31 906	24 478 161 514 68 426 9 997 5 438 16 006	35 36 37 38 39 40
26 532 18 805 54 128 288 697 19 190 24 444	1 805 563 12 813 53 290 3 465 2 821	— — — — — —	— — — — — —	— 448 — — — —	830 593 12 694 19 434 3 064 3 594	6 840 5 821 7 153 36 025 3 404 5 981	— 2 078 4 578 19 745 1 826 4 390	1 248 1 399 4 205 24 768 3 484 1 979	— — 5 764 13 401 257 578	5 805 4 032 4 873 51 972 2 774 1 002	130 — 3 072 24 168 1 520 1 482	9 395 6 600 73 764 6 058 13 318 1 881	6 788 106 125 185 513 908 45 621 22 920	14 284 10 444 22 572 144 079 11 210 13 777	41 42 43 44 45 46
22 377 41 367 66 612 23 665 32 762 61 511	3 335 11 379 9 188 2 756 2 859 2 007	— — — — — —	— 372 4 — — —	148 1 300 153 24 — 3 435	3 158 4 721 4 666 4 256 1 613 1 619	3 740 8 108 8 945 4 924 12 060 18 982	3 144 5 649 7 706 3 060 967 5 797	1 981 10 611 6 230 1 409 6 922 6 423	2 220 — 2 641 — — 3 798	2 031 375 3 609 3 445 444 1 518	— 1 543 9 286 1 057 2 797 4 968	6 944 12 331 23 974 10 122 19 744 15 583	2 976 32 657 190 474 40 270 59 751 67 207	13 520 19 377 30 178 16 535 16 972 40 871	47 48 49 50 51 52
18 961 15 639 35 311 212 064 22 966 77 993	2 958 860 1 513 35 853 4 631 12 203	— — — — — —	— — — — — —	— 232 614 4 619 42 —	1 871 3 705 1 030 32 589 2 820 7 652	2 745 5 470 7 388 40 454 4 237 13 001	2 132 — 3 525 15 538 2 386 8 937	3 739 2 040 2 541 34 161 1 413 8 261	— — 2 862 3 206 1 872 4 076	2 586 70 4 794 25 538 1 442 15 747	1 637 70 1 117 26 726 636 10 527	15 100 6 619 10 412 72 872 11 694 10 117	88 357 9 580 23 762 574 009 37 742 112 198	9 639 7 465 22 866 114 357 12 846 36 677	53 54 55 56 57 58
46 799 138 175 19 269 327 398 19 249 95 781	1 179 25 082 708 86 983 1 077 14 051	— — — — — —	— 119 — — — —	— 385 105 3 873 21 2 187	2 274 17 533 1 064 26 230 2 481 2 486	8 079 19 834 5 383 53 571 4 079 18 637	6 816 10 913 2 496 21 551 2 396 7 921	3 599 13 239 1 313 49 364 853 15 583	— 1 574 — 5 453 582 3 425	6 086 33 729 2 628 88 223 2 153 8 608	8 760 9 717 878 38 694 1 246 3 471	20 915 165 946 10 304 80 426 5 780 30 705	147 599 258 389 30 935 682 771 17 945 96 551	27 044 75 507 11 530 126 662 12 616 53 087	59 60 61 62 63 64

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Utility, liquor store, and employee retirement revenue ¹	Total
			General revenue								
			Total	Intergovernmental revenue		General revenue from own sources			Taxes		
				From Federal Government	From State government	Total					
GEORGIA											
1 Albany	78 122	June	123 015	44 236	3 284	1 403	32 343	15 350	78 779	119 350	
2 Athens	45 734	June	95 243	84 107	2 194	10 147	71 766	50 781	11 136	86 360	
3 Atlanta	394 017	Dec.	810 963	694 655	55 486	9 683	556 772	222 877	116 308	766 514	
4 Augusta	44 639	Dec.	67 476	53 226	16 843	6 682	26 967	11 401	14 250	70 353	
5 Columbus	178 681	June	144 705	124 641	6 388	9 141	89 491	53 544	20 064	132 791	
6 East Point	34 402	June	42 168	19 056	—	6	13 925	7 664	23 112	45 539	
7 La Grange	25 597	June	110 545	63 244	46	347	60 186	7 469	47 301	108 618	
8 Macon	106 612	June	70 158	60 172	3 437	756	37 608	24 930	9 986	67 338	
9 Marietta	44 129	June	105 036	30 149	40	63	28 567	13 097	74 887	92 219	
10 Rome	30 326	Dec.	29 203	23 348	583	913	15 026	9 702	5 855	36 764	
11 Roswell	47 923	June	25 262	24 362	111	51	20 800	14 165	900	29 137	
12 Savannah	137 560	Dec.	152 467	123 423	5 510	2 609	95 219	40 234	29 044	155 458	
13 Smyrna	30 981	June	21 752	18 145	—	61	17 619	10 962	3 607	22 342	
14 Valdosta	39 806	June	21 780	17 573	69	245	14 002	8 117	4 207	25 741	
15 Warner Robins	43 726	Dec.	30 492	17 542	—	502	17 040	10 118	12 950	36 120	
HAWAII											
16 Honolulu	836 231	June	962 062	870 967	61 289	61 111	747 982	482 457	91 095	1 100 649	
IDAHO											
17 Boise City	125 738	Sept.	73 997	73 686	1 730	5 993	65 963	31 119	311	81 023	
18 Idaho Falls	43 929	Sept.	60 924	27 923	2 188	3 014	21 775	10 356	33 001	61 958	
19 Lewiston	28 082	Sept.	16 479	14 841	295	2 068	11 936	6 565	1 638	16 369	
20 Nampa	28 365	Sept.	14 092	13 015	80	2 001	10 709	3 920	1 077	12 809	
21 Pocatello	46 080	Sept.	25 738	22 013	924	4 448	16 641	8 826	3 725	23 392	
22 Twin Falls	27 591	Sept.	16 937	15 079	238	3 788	10 897	5 828	1 858	18 613	
ILLINOIS											
23 Addison	32 058	Apr.	27 006	24 130	—	6 655	17 318	5 053	2 876	39 389	
24 Alton	32 905	Mar.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
25 Arlington Heights	75 460	Apr.	53 596	41 148	267	5 922	34 762	27 573	12 448	49 321	
26 Aurora	99 581	Apr.	75 649	57 419	1 345	10 676	45 398	36 834	18 230	93 664	
27 Belleville	42 785	Apr.	22 397	20 747	—	2 719	18 028	10 025	1 650	24 080	
28 Berwyn	45 426	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
29 Bloomington	51 972	Apr.	47 564	37 983	916	9 104	27 257	19 260	9 581	41 267	
30 Bolingbrook	40 843	Apr.	29 527	24 459	19	4 725	19 687	11 643	5 068	30 102	
31 Buffalo Grove	36 427	Apr.	27 619	22 841	—	3 078	19 763	11 766	4 778	24 163	
32 Burbank	27 600	Dec.	6 840	6 840	—	4 097	2 743	2 099	—	7 608	
33 Calumet City	37 840	Apr.	22 102	16 368	—	3 408	12 310	9 219	5 734	24 740	
34 Carbondale	27 033	Apr.	20 846	16 660	62	5 921	10 473	3 599	4 186	19 683	
35 Carol Stream	31 716	Apr.	15 328	12 369	—	4 518	7 801	3 384	2 959	20 499	
36 Champaign	63 502	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
37 Chicago	2 783 726	Dec.	4 514 395	3 297 561	256 460	565 114	2 475 982	1 591 948	1 216 834	3 887 175	
38 Chicago Heights	33 072	Apr.	29 837	23 513	803	6 619	16 091	12 147	6 324	31 387	
39 Cicero	67 436	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
40 Danville	33 828	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
41 De Kalb	34 925	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
42 Decatur	83 885	Apr.	56 947	41 419	2 051	15 738	23 522	15 083	15 528	51 225	
43 Des Plaines	53 223	Dec.	42 516	32 692	—	11 900	20 792	12 285	9 824	45 528	
44 Downers Grove	46 858	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
45 East St Louis	40 944	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
46 Elgin	77 010	Dec.	52 755	40 070	844	12 790	24 082	16 272	12 685	55 381	
47 Elk Grove	33 429	Apr.	33 543	25 437	—	3 280	22 005	18 419	8 106	31 155	
48 Elmhurst	42 029	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
49 Evanston	73 233	Feb.	77 494	63 587	2 058	11 139	50 261	33 740	13 907	81 638	
50 Freeport	25 840	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
51 Galesburg	33 530	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
52 Glendale Heights	27 973	Apr.	18 116	15 045	—	6 782	8 263	3 783	3 071	16 069	
53 Glenview	37 093	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
54 Granite City	32 862	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
55 Hanover Park	32 895	Apr.	22 812	16 467	177	7 850	8 440	5 946	6 345	21 056	
56 Harvey	29 771	Apr.	22 094	13 762	771	2 710	10 281	8 798	8 332	22 237	
57 Highland Park	30 575	Apr.	38 374	30 584	—	8 452	21 586	17 046	7 790	33 825	
58 Hoffman Estates	46 561	Apr.	37 168	30 475	—	6 253	24 174	15 715	6 693	84 625	
59 Joliet	76 836	Apr.	78 363	60 392	1 077	8 735	50 580	31 439	17 971	71 737	
60 Kankakee	27 575	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
61 Lansing	28 086	Apr.	15 746	12 995	—	6 607	6 388	4 006	2 751	16 164	
62 Lombard	39 408	May	32 972	27 583	—	9 994	17 589	9 768	5 389	30 814	
63 Maywood	27 139	Apr.	14 537	9 736	—	2 576	7 160	6 629	4 801	15 911	
64 Moline	43 202	Mar.	37 625	31 910	—	4 934	26 305	16 303	5 715	37 367	
65 Mount Prospect	53 170	Apr.	36 173	27 804	209	4 791	22 804	18 941	8 369	37 677	
66 Naperville	85 351	Apr.	127 159	57 412	205	17 158	39 495	25 713	69 747	184 421	
67 Niles	28 284	Apr.	24 283	17 516	—	2 066	15 450	14 351	6 767	23 395	
68 Normal	40 023	Mar.	25 215	21 433	537	3 949	16 826	10 573	3 782	22 466	
69 North Chicago	34 978	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
70 Northbrook	32 308	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
71 Oak Forest	26 203	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
72 Oak Lawn	56 182	Dec.	45 646	29 105	299	12 566	16 240	10 117	16 541	45 475	
73 Oak Park	53 648	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
74 Orland Park	35 720	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
75 Palatine	39 253	Apr.	31 937	25 228	—	7 007	16 589	8 160	6 709	27 617	
76 Park Ridge	36 175	Apr.	27 209	20 335	—	5 882	14 453	12 618	6 874	22 051	

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Major functions															
Total	Capital outlay	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt				
51 170	4 672	—	—	—	2 293	5 871	4 432	4 030	2 613	7 874	3 947	68 180	56 646	26 180	1
72 573	15 043	—	862	7 726	4 389	10 088	5 507	4 289	452	6 438	461	13 787	50 089	33 724	2
623 740	133 545	18 757	437	—	25 147	73 793	38 809	52 545	14 677	73 550	96 468	142 774	1 433 054	228 041	3
59 474	26 098	—	—	—	7 846	5 969	3 742	1 131	8 220	5 787	918	10 879	28 081	20 276	4
116 367	15 768	—	10 640	2 797	6 607	18 748	10 215	5 134	2 837	10 663	3 687	16 424	183 122	56 175	5
23 647	1 737	—	—	—	1 687	6 123	3 627	567	287	3 984	1 278	21 892	37 945	26 838	6
73 556	4 140	6 569	3 964	41 193	1 806	3 479	2 299	1 251	623	9 092	84	35 062	40 990	31 385	7
64 669	10 172	—	—	—	4 016	12 693	12 200	3 792	3 364	4 435	2 308	2 669	25 902	29 493	8
32 268	3 166	—	142	66	1 738	6 448	6 149	2 731	142	5 431	2 119	59 951	38 835	18 577	9
27 968	4 497	1	—	59	2 549	3 441	5 346	380	697	5 653	443	8 796	25 868	13 507	10
27 252	6 248	—	—	—	2 373	5 407	1 250	3 474	—	4 482	2 188	1 885	30 915	8 607	11
127 482	19 475	—	824	—	6 973	17 820	8 913	6 696	4 438	22 124	10 066	27 976	165 774	42 002	12
21 367	1 806	—	—	—	1 756	4 375	3 296	1 272	342	5 657	1 098	975	20 230	8 054	13
20 620	3 797	—	47	69	2 618	4 303	2 873	1 501	109	5 163	285	5 121	13 912	12 065	14
22 301	5 867	—	—	—	1 513	3 864	2 639	873	979	4 882	99	13 819	24 102	8 207	15
891 715	215 696	—	—	8 817	43 925	114 062	43 659	80 335	101 892	196 690	61 610	208 934	1 051 090	304 346	16
79 121	18 326	—	—	331	771	11 355	13 077	5 905	3 705	16 352	2 862	1 902	43 509	37 752	17
29 244	5 652	—	—	1 182	2 585	4 623	5 251	4 422	883	4 260	340	32 714	90 567	14 745	18
14 959	1 003	—	—	—	2 219	2 668	2 581	456	442	3 499	5	1 410	2 318	6 243	19
11 880	1 709	—	—	—	1 408	2 442	1 921	619	—	2 783	182	929	2 492	4 339	20
19 073	2 150	—	—	1 035	2 298	3 226	2 680	1 889	404	3 103	34	4 319	285	10 299	21
17 128	5 697	—	—	—	3 660	2 756	1 741	817	674	2 799	529	1 485	6 169	4 548	22
36 234	8 737	—	—	42	3 377	4 175	—	69	632	8 830	6 460	3 155	83 083	7 957	23
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24
38 330	4 690	—	—	611	5 581	7 529	5 344	—	379	—	2 146	10 991	66 999	21 442	25
71 359	17 669	—	—	680	11 390	11 635	6 811	1 608	939	4 989	5 949	22 305	109 155	25 848	26
22 906	5 653	—	—	—	2 469	2 970	2 307	901	—	6 861	3 404	1 174	51 446	8 042	27
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28
34 512	5 882	—	635	—	5 215	4 431	3 876	3 885	896	3 902	2 286	6 755	51 908	16 186	29
27 328	2 370	—	—	—	2 975	5 194	4 359	219	25	2 760	5 627	2 774	106 676	8 517	30
19 616	1 463	—	—	—	1 537	3 919	2 915	1 515	—	1 828	3 916	4 547	55 284	8 249	31
7 608	380	—	—	—	557	2 433	1 714	—	—	—	425	5 280	3 669	3 669	32
21 036	—	—	—	297	5 681	3 945	1 943	—	252	1 741	1 701	3 704	33 440	8 713	33
17 120	2 245	—	427	—	1 675	2 860	1 467	163	—	1 770	2 855	2 563	52 206	7 213	34
17 512	8 007	—	—	—	1 638	2 709	3	—	—	5 476	779	2 987	11 138	4 652	35
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36
3 281 304	654 400	35 092	109 556	97 037	364 677	627 396	230 546	44 082	127 844	246 433	356 239	605 871	6 012 046	1 574 689	37
27 357	5 671	—	—	260	6 332	3 925	2 774	—	877	2 098	4 173	4 030	56 958	10 302	38
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
37 409	6 312	—	—	—	8 097	6 018	4 917	64	854	661	4 589	13 816	155 557	17 418	42
37 880	7 620	—	—	—	3 183	7 076	5 850	48	—	8 799	4 874	7 648	73 794	15 996	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45
43 273	8 976	—	—	—	6 077	9 873	7 265	4 807	264	4 410	2 630	12 108	65 727	20 308	46
25 606	1 932	—	—	202	3 686	5 476	4 881	—	—	649	1 487	5 549	31 495	12 418	47
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48
70 169	10 014	—	1 139	2 016	4 337	10 584	5 876	7 470	4 721	10 980	7 199	11 469	117 847	31 943	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51
12 832	2 261	—	—	—	2 112	2 659	—	2 412	—	1 231	247	3 237	12 098	5 687	52
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54
15 003	—	—	212	—	7 592	2 998	—	—	—	—	1 555	6 053	20 120	4 801	55
15 302	781	—	—	—	2 623	2 968	2 176	—	931	1 055	633	6 935	11 473	6 434	56
28 674	4 622	143	—	—	5 470	4 323	2 778	36	—	64	2 739	5 151	38 072	12 230	57
79 447	49 056	—	—	296	14 967	5 043	5 510	115	203	6 916	10 512	5 178	202 677	11 378	58
60 128	10 832	—	—	—	8 292	9 425	5 818	156	2 960	4 377	8 008	11 609	147 871	24 457	59
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60
14 307	2 389	—	—	—	2 934	3 218	923	—	—	1 741	2 636	1 857	44 882	4 903	61
26 263	5 478	—	—	—	2 312	4 019	2 899	—	—	3 586	2 374	4 551	26 635	8 448	62
11 704	—	—	188	—	1 290	4 800	—	284	—	—	—	4 207	20 472	6 372	63
32 314	5 644	—	—	81	5 769	4 066	3 023	1 808	760	2 938	5 103	5 053	37 954	12 972	64
31 227	5 994	—	323	—	3 144	5 030	4 653	99	250	2 692	1 430	6 450	25 242	11 525	65
118 673	70 145	—	—	—	64 362	10 387	6 891	1 127	205	7 265	6 319	65 748	107 106	29 365	66
18 346	521	—	515	—	542	3 273	2 730	—	—	1 884	13	5 049	7 647	8 491	67
20 076	3 541	—	—	—	2 547	2 397	1 701	1 937	516	764	2 798	2 390	39 753	8 137	68
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71
31 950	4 829	—	281	1 103	5 200	7 196	3 448	—	40	3 329	1 722	13 525	30 703	14 941	72
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	74
24 288	3 105	—	—	233	2 559	4 975	3 841	351	273	1 983	3 157	3 329	37 486	11 776	75
18 369	1 941	—	120	93	1 722	3 143	3 159	—	—	3 276	1 141	3 682	14 380	9 960	76

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure	
			Total	General revenue						Utility, liquor store, and employee retirement revenue ¹	Total
				Total	Intergovernmental revenue		General revenue from own sources				
					From Federal Government	From State government	Total	Taxes			
ILLINOIS—Con.											
1 Pekin	32 254	Apr.	20 422	17 983	603	6 092	11 288	3 616	2 439	22 720	
2 Peoria	113 504	Dec.	88 877	77 794	5 937	12 193	59 664	45 783	11 083	80 565	
3 Quincy	39 681	Apr.	27 915	25 451	321	7 780	16 358	8 143	2 464	27 906	
4 Rock Island	40 552	Mar.	38 397	32 829	1 277	5 254	26 273	12 655	5 568	39 642	
5 Rockford	139 426	Dec.	99 886	75 906	4 100	27 438	43 516	29 179	23 980	97 089	
6 Schaumburg	68 586	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
7 Skokie	59 432	Apr.	49 809	38 421	1 006	4 769	32 646	29 229	11 388	50 320	
8 Springfield	105 227	Feb.	178 013	70 729	1 829	10 384	58 439	35 059	107 284	173 929	
9 Streamwood	30 987	Dec.	18 183	11 962	—	4 270	7 527	6 004	6 221	19 211	
10 Tinley Park	37 121	Apr.	19 424	16 405	—	2 963	13 442	8 496	3 019	16 020	
11 Urbana	36 344	Apr.	23 268	21 496	585	3 277	17 634	10 551	1 772	22 749	
12 Waukegan	69 392	Apr.	44 698	36 285	659	12 984	22 462	14 480	8 413	47 740	
13 Wheaton	51 464	Apr.	27 235	22 711	—	7 173	15 538	9 540	4 524	27 000	
14 Wheeling	29 911	Apr.	23 504	17 975	32	5 203	12 043	7 764	5 529	17 886	
15 Wilmette	26 690	Apr.	22 044	16 052	—	4 147	10 878	7 847	5 992	22 150	
16 Woodridge	26 256	Apr.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
INDIANA											
17 Anderson	59 459	Dec.	85 168	39 285	5 324	6 427	27 437	16 792	45 883	87 626	
18 Bloomington	60 633	Dec.	40 724	34 572	2 250	6 896	24 803	12 988	6 152	41 976	
19 Carmel	25 380	Dec.	22 171	18 043	—	2 534	15 509	8 841	4 128	19 927	
20 Columbus	31 802	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
21 East Chicago	33 892	Dec.	59 076	55 797	2 351	9 174	44 272	24 917	3 279	59 088	
22 Elkhart	43 627	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
23 Evansville	126 272	Dec.	88 775	76 663	11 148	13 965	49 023	23 234	12 112	98 441	
24 Fort Wayne	173 072	Dec.	112 214	88 099	2 470	16 001	68 409	44 684	24 115	113 447	
25 Gary	116 646	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
26 Greenwood	26 265	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
27 Hammond	84 236	Dec.	68 369	59 204	2 521	9 991	46 692	25 333	9 165	83 606	
28 Indianapolis	731 327	Dec.	964 779	932 989	35 088	247 090	649 409	419 476	31 790	938 444	
29 Kokomo	44 962	Dec.	35 582	33 932	1 616	5 530	25 061	16 163	1 650	33 891	
30 Lafayette	43 764	Dec.	34 223	30 950	637	7 875	21 651	13 929	3 273	31 878	
31 Lawrence	26 763	Dec.	10 548	8 360	—	1 762	6 239	3 783	2 188	10 191	
32 Marion	32 618	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
33 Merrillville	27 257	Dec.	5 388	5 388	18	1 861	3 491	2 889	—	5 822	
34 Michigan City	33 822	Dec.	26 611	23 729	19	4 235	19 392	9 966	2 882	24 550	
35 Mishawaka	42 608	Dec.	48 574	19 983	494	3 861	15 617	8 627	28 591	63 444	
36 Muncie	71 035	Dec.	84 689	34 803	4 165	7 484	22 832	16 409	49 886	42 019	
37 New Albany	36 322	Dec.	16 426	16 426	1 093	3 201	12 130	6 198	—	17 767	
38 Portage	29 060	Dec.	9 948	9 948	151	2 093	7 704	4 196	—	9 898	
39 Richmond	38 705	Dec.	65 462	24 657	46	4 318	17 635	7 910	40 805	66 177	
40 South Bend	105 511	Dec.	91 442	67 343	2 141	12 004	52 514	30 245	24 099	101 003	
41 Terre Haute	57 483	Dec.	34 777	34 591	2 717	7 132	24 742	16 939	186	31 039	
42 West Lafayette	25 907	Dec.	10 862	10 862	373	1 710	8 772	4 676	—	9 994	
IOWA											
43 Ames	47 198	June	108 728	84 367	1 737	5 941	75 897	9 636	24 361	93 593	
44 Bettendorf	28 132	June	20 775	20 744	641	2 361	17 728	12 504	31	17 835	
45 Burlington	27 208	June	19 622	17 654	670	2 454	14 414	6 985	1 968	20 128	
46 Cedar Falls	34 298	June	70 156	47 888	7 111	4 541	34 726	9 679	22 288	65 356	
47 Cedar Rapids	108 751	June	109 826	101 416	6 013	12 196	82 913	39 428	8 410	119 547	
48 Clinton	29 201	June	21 173	21 079	241	2 992	17 832	9 649	94	33 606	
49 Council Bluffs	54 315	June	44 108	40 091	2 068	4 360	33 600	21 596	4 017	39 670	
50 Davenport	95 333	June	87 831	87 494	6 024	13 687	67 783	36 506	337	83 008	
51 Des Moines	193 187	June	214 189	192 738	12 202	17 449	162 974	85 597	21 451	241 536	
52 Dubuque	57 546	June	52 027	48 207	5 108	5 291	37 727	18 964	3 820	46 003	
53 Fort Dodge	25 894	June	20 257	18 204	2 900	2 389	12 832	6 985	2 053	21 820	
54 Iowa City	59 738	June	50 500	46 553	3 885	5 235	36 272	16 680	3 947	48 622	
55 Marshalltown	25 178	June	17 928	16 066	1 033	2 317	12 696	7 087	1 862	17 038	
56 Mason	29 040	June	23 385	21 056	4 412	2 712	13 912	7 875	2 329	21 207	
57 Sioux City	80 505	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
58 Waterloo	66 467	June	70 187	70 187	10 339	6 695	52 258	29 059	—	73 080	
59 West Des Moines	31 702	June	28 324	25 065	227	2 830	21 937	14 388	3 259	33 764	
KANSAS											
60 Emporia	25 512	Dec.	15 288	13 385	—	1 192	12 085	6 181	1 903	18 040	
61 Hutchinson	39 308	Dec.	29 720	27 123	51	1 864	21 777	9 984	2 597	28 563	
62 Kansas City	149 767	Dec.	209 981	209 981	2 291	8 769	185 115	50 684	—	215 920	
63 Lawrence	65 608	Jan.	73 605	66 034	1 017	5 476	59 541	16 372	7 571	70 879	
64 Leavenworth	38 495	Dec.	16 240	12 785	—	1 558	11 150	7 257	3 455	15 835	
65 Lenexa	34 034	Dec.	46 166	46 166	—	1 881	36 914	17 319	—	41 330	
66 Manhattan	37 712	Dec.	25 349	21 069	—	2 039	16 404	8 804	4 280	21 334	
67 Olathe	63 352	Dec.	66 754	59 246	—	2 724	50 388	17 262	7 508	62 505	
68 Overland Park	111 790	Dec.	62 174	62 174	1 539	7 403	48 831	37 837	—	62 546	
69 Salina	42 303	Dec.	31 357	26 139	43	1 966	17 827	7 309	5 218	31 775	
70 Shawnee	37 993	Dec.	16 938	16 938	12	1 303	11 931	6 771	—	19 188	
71 Topeka	119 883	Dec.	104 868	93 203	2 884	7 140	80 604	44 881	11 665	112 975	
72 Wichita	304 011	Dec.	313 227	246 717	10 137	32 745	170 682	79 794	66 510	308 912	

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Total	Capital outlay	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				
20 983	2 087	—	—	29	1 917	3 413	2 369	19	362	2 519	5 658	1 737	67 398	6 287	1
75 743	13 123	—	—	71	14 352	12 247	8 574	2 622	2 567	1 351	7 587	4 822	122 516	29 928	2
23 910	3 342	—	—	731	3 245	3 156	2 820	—	93	4 545	3 350	3 996	48 941	12 066	3
35 353	6 035	—	—	50	7 648	4 823	2 932	3 396	3 375	2 464	3 903	4 289	52 682	12 046	4
76 039	8 774	312	3 682	78	13 107	17 484	13 578	—	2 735	6 944	5 644	21 050	93 161	34 323	5
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6
44 184	7 927	—	—	553	5 577	6 345	5 141	—	584	9 138	1 628	6 136	33 130	17 699	7
71 216	4 105	—	—	2 533	7 905	10 384	8 702	2 700	1 757	4 426	8 613	102 713	295 490	67 000	8
14 935	4 312	—	—	—	3 468	3 124	2 395	308	—	—	1 027	4 276	22 025	5 884	9
14 008	—	—	—	—	2 871	3 379	666	—	—	1 643	590	2 012	11 734	5 299	10
21 996	3 416	—	60	—	5 721	2 900	1 853	—	2 501	564	2 697	753	42 272	7 256	11
41 429	7 452	—	—	225	7 335	8 746	4 743	905	1 280	3 644	5 125	6 311	111 100	16 812	12
25 233	3 940	—	98	—	6 192	4 008	2 297	410	—	2 962	710	1 767	15 270	9 368	13
16 148	1 857	—	—	—	1 650	3 719	2 401	—	779	785	3 217	1 738	32 937	7 590	14
17 257	1 729	—	33	90	2 266	2 997	2 142	44	—	4 101	354	4 893	15 852	8 773	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16
37 814	3 173	—	—	341	3 043	5 873	5 223	2 908	716	7 678	1 983	49 812	38 243	23 463	17
33 911	7 209	—	—	729	5 824	2 862	2 339	2 835	2 261	4 858	1 752	8 065	37 557	14 905	18
15 506	2 228	—	—	—	1 451	3 058	3 195	7	—	3 395	142	4 421	3 110	8 546	19
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20
53 484	3 117	—	—	706	2 622	4 552	3 728	1 838	2 610	10 027	11 300	5 604	153 846	23 180	21
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
78 939	19 411	—	—	1 788	4 544	10 434	10 139	6 624	3 560	25 759	3 900	19 502	62 064	38 273	23
91 934	9 655	—	—	777	11 224	13 807	9 600	7 509	3 662	12 656	4 048	21 513	80 260	48 606	24
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
72 167	2 081	—	—	785	4 844	8 154	6 262	4 679	4 154	11 420	3 958	11 439	48 198	34 016	27
878 971	135 032	—	76 932	176 266	49 199	87 927	37 872	37 016	30 039	99 057	53 215	59 473	1 232 421	335 599	28
30 197	1 849	—	—	—	3 511	4 249	3 752	1 472	744	4 555	1 439	3 694	20 304	17 829	29
28 586	3 668	—	—	250	3 319	3 861	4 127	2 122	962	6 405	248	3 292	6 753	14 771	30
8 344	1 081	—	—	—	1 429	1 675	1 169	663	—	1 547	126	1 847	6 241	4 278	31
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32
5 822	413	—	—	427	1 324	1 860	1 52	170	—	—	—	—	—	3 011	33
21 290	882	—	—	54	1 189	2 972	2 867	1 704	318	4 816	2 009	3 260	28 597	11 230	34
36 104	14 915	—	—	—	2 512	2 568	2 648	1 874	829	17 479	1 736	27 340	33 442	13 551	35
36 961	3 100	—	—	117	3 011	4 056	3 952	1 089	1 583	14 196	156	5 058	1 820	19 581	36
17 767	4 599	—	—	166	1 232	2 947	3 372	588	1 295	5 354	233	—	3 515	9 671	37
9 898	361	—	—	41	1 104	1 513	1 409	914	131	2 044	675	—	12 344	4 757	38
23 604	2 167	—	—	—	1 755	3 525	3 102	2 102	213	7 308	607	42 573	7 800	19 522	39
74 300	6 811	—	637	4 135	8 600	5 964	8 455	4 601	12 754	3 180	26 703	43 120	36 549	40	40
29 898	3 012	—	—	—	2 117	3 231	4 016	2 355	2 332	5 092	2 013	1 141	34 380	12 986	41
9 994	873	—	—	12	739	1 497	1 038	758	423	2 552	139	—	1 710	4 830	42
71 050	8 266	—	587	44 724	3 546	3 009	2 219	2 159	1 041	4 294	2 584	22 543	69 967	38 620	43
17 536	3 494	—	—	—	4 450	2 296	628	2 092	524	1 824	1 580	299	20 404	5 563	44
17 708	3 758	—	48	508	3 894	2 176	1 718	1 791	1 76	2 987	1 471	2 420	22 273	6 494	45
47 480	11 145	—	789	16 614	12 634	2 437	1 647	1 973	1 411	2 772	3 033	17 876	44 320	19 222	46
108 897	30 362	—	—	870	23 728	10 179	7 923	8 163	5 212	19 619	9 594	10 650	132 463	38 170	47
32 884	17 310	—	—	354	3 624	2 401	1 917	1 577	190	16 006	3 998	722	65 277	5 933	48
35 991	6 306	—	—	1 076	6 578	4 586	3 715	2 013	1 388	6 186	3 887	3 679	49 613	13 531	49
80 272	11 767	—	367	126	13 098	8 819	6 514	6 975	4 455	8 748	17 474	2 736	221 827	25 922	50
218 804	51 143	—	3 151	1 995	24 582	22 594	13 742	27 910	8 932	43 267	24 319	22 732	308 724	71 931	51
41 615	1 361	—	—	356	3 265	4 614	4 094	3 290	3 805	4 671	4 388	59 327	16 235	52	52
19 825	6 393	—	44	729	3 925	1 689	1 182	1 419	767	3 160	1 259	1 995	19 870	5 645	53
43 568	8 199	—	—	207	3 445	5 300	2 783	2 444	4 639	6 702	7 135	5 054	91 691	15 236	54
15 587	2 125	—	46	25	2 036	2 079	1 838	1 023	857	2 806	1 708	1 451	22 718	5 532	55
16 955	2 090	—	44	195	2 021	2 792	1 287	1 687	1 619	2 110	1 199	4 252	19 152	6 423	56
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57
72 469	20 510	—	201	1 963	20 398	7 602	6 965	4 178	4 419	7 703	10 512	611	139 474	24 127	58
30 722	14 281	—	292	1 788	9 443	5 656	2 607	2 119	—	3 205	1 679	3 042	31 071	7 243	59
14 732	2 983	—	—	52	1 581	2 212	1 856	1 276	114	4 689	754	3 308	13 236	7 312	60
26 584	3 545	—	107	238	1 469	5 490	2 455	1 434	—	2 300	6 843	1 979	81 515	9 304	61
215 920	8 840	—	—	953	14 522	21 801	19 910	4 094	2 484	12 841	121 730	1 672 443	48 787	62	62
64 480	8 200	—	2 418	30 549	4 099	4 602	3 332	2 112	798	5 608	49 236	6 399	28 694	63	63
13 030	1 362	—	—	51	1 134	2 072	1 433	1 575	—	1 705	1 047	2 805	27 009	5 953	64
41 330	6 521	—	—	92	7 743	4 487	2 799	2 536	—	1 611	15 311	—	227 772	9 966	65
17 584	1 001	—	—	143	913	3 503	1 437	1 563	148	1 809	3 275	3 750	53 346	5 056	66
53 588	1 370	—	—	54	1 319	5 839	3 324	2 359	392	4 558	25 664	8 917	341 698	13 684	67
62 546	20 235	—	587	612	13 298	11 580	5 930	5 913	1 902	—	2 942	—	57 920	19 475	68
26 959	7 825	—	—	475	3 176	2 150	2 508	2 706	244	3 444	2 346	4 816	44 624	9 836	69
19 188	5 643	—	110	—	5 008	3 342	1 677	2 749	—	157	4 445	—	67 731	4 810	70
98 516	8 863	—	—	5 464	12 059	16 224	10 750	6 544	4 256	8 217	18 112	14 459	322 030	43 914	71
260 488	91 534	—	2 161	6 609	69 207	26 950	17 093	15 608	10 027	37 013	29 757	48 424	538 808	81 557	72

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Utility, liquor store, and employee retirement revenue ¹	Total
				General revenue							
				Total	Total	Intergovernmental revenue		General revenue from own sources			
						From Federal Government	From State government	Total	Taxes		
KENTUCKY											
1	Bowling Green.....	40 641	June	88 192	48 124	1 338	1 153	45 499	14 227	40 068	85 648
2	Covington.....	43 264	June	35 288	35 161	5 185	3 236	26 032	15 265	127	32 075
3	Frankfort.....	25 968	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4	Henderson.....	25 945	June	57 309	16 361	343	849	12 590	5 047	40 948	54 929
5	Hopkinsville.....	29 809	June	41 802	17 151	286	2 401	14 281	7 936	24 651	37 848
6	Lexington-Fayette.....	225 366	June	221 415	196 702	10 538	5 661	180 362	101 305	24 713	203 486
7	Louisville.....	269 063	June	316 963	254 649	20 553	23 974	197 887	147 150	62 314	291 317
8	Owensboro.....	53 549	June	156 409	102 844	1 286	2 497	98 599	13 315	53 565	169 441
9	Paducah.....	27 256	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
LOUISIANA											
10	Alexandria.....	49 188	Apr.	104 563	49 238	6 339	9 051	30 189	18 507	55 325	95 132
11	Baton Rouge.....	380 105	Dec.	455 482	413 860	24 188	26 929	357 858	202 523	41 622	422 767
12	Bossier City.....	52 721	Dec.	73 388	69 834	1 068	3 898	64 868	17 135	3 554	78 114
13	Kenner.....	72 033	June	36 829	36 087	990	1 267	16 447	8 716	742	40 467
14	Lafayette.....	94 440	Oct.	183 792	75 822	7 766	601	67 133	37 692	107 970	181 554
15	Lake Charles.....	70 580	Sept.	41 181	36 987	1 576	1 181	33 150	26 807	4 194	37 063
16	Monroe.....	54 909	Apr.	68 938	61 424	11 556	1 839	47 257	31 599	7 514	63 993
17	New Iberia.....	31 828	Oct.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18	New Orleans.....	496 938	Dec.	746 656	657 674	77 804	44 968	534 892	300 706	88 982	772 877
19	Shreveport.....	198 525	Dec.	194 300	168 260	23 805	7 715	136 235	93 329	26 040	190 366
20	Terrebonne Parish Consolidated.....	96 982	Dec.	191 043	154 704	5 772	14 007	134 857	41 347	36 339	173 006
MAINE											
21	Bangor.....	33 181	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22	Lewiston.....	39 757	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23	Portland.....	64 358	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MARYLAND											
24	Annapolis.....	33 187	June	37 656	35 034	917	4 420	27 853	15 515	2 622	37 809
25	Baltimore.....	736 014	June	1 997 098	1 759 692	53 142	742 080	878 182	664 387	237 406	1 687 491
26	Bowie.....	37 589	June	16 720	15 680	—	1 328	11 299	7 318	1 040	13 037
27	Frederick.....	40 148	June	37 496	34 763	715	5 886	23 108	14 128	2 733	39 844
28	Gaithersburg.....	39 542	June	16 446	16 446	55	1 250	11 997	8 945	—	14 141
29	Hagerstown.....	35 445	June	42 884	22 899	1 711	1 534	17 991	8 476	19 985	39 502
30	Rockville.....	44 835	June	41 950	39 633	348	1 560	31 885	17 659	2 317	43 462
MASSACHUSETTS											
31	Attleboro.....	38 383	June	51 879	49 118	4 192	15 710	29 216	23 799	2 761	49 983
32	Beverly.....	38 195	June	57 520	52 168	2 037	10 929	39 202	34 654	5 352	66 672
33	Boston.....	574 283	June	1 829 833	1 595 277	23 432	632 095	938 180	641 357	234 556	1 781 046
34	Brockton.....	92 788	June	146 783	133 081	8 824	58 017	66 240	54 501	13 702	160 395
35	Cambridge.....	95 802	June	313 066	288 358	5 152	47 168	236 038	128 069	24 708	306 140
36	Chelsea.....	28 710	June	58 890	53 798	1 418	29 881	22 499	16 243	5 092	54 747
37	Chicopee.....	56 632	June	110 776	69 834	1 868	27 579	40 387	31 076	40 942	118 830
38	Everett.....	35 701	June	63 139	51 984	127	11 661	40 196	38 487	11 155	61 813
39	Fall River.....	92 703	June	134 487	120 018	7 401	70 132	42 464	33 269	14 469	149 631
40	Fitchburg.....	41 194	June	55 958	50 619	1 337	23 253	26 029	18 123	5 339	57 001
41	Gloucester.....	28 716	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42	Haverhill.....	51 418	June	120 798	111 270	2 640	21 393	87 237	33 632	9 528	122 601
43	Holyoke.....	43 704	June	143 206	88 867	1 586	55 480	31 673	20 673	54 339	137 111
44	Lawrence.....	70 207	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45	Leominster.....	38 145	June	48 202	43 441	512	15 718	27 188	23 770	4 761	43 142
46	Lowell.....	103 439	June	159 358	142 507	3 368	72 519	66 620	52 996	16 851	184 476
47	Lynn.....	81 245	June	141 458	129 666	3 412	56 149	70 105	51 218	11 792	175 487
48	Malden.....	53 884	June	81 623	73 183	2 036	24 683	46 463	33 939	8 440	78 707
49	Marlborough.....	31 813	June	55 467	51 172	1 513	9 110	40 549	36 130	4 295	57 907
50	Medford.....	57 407	June	84 764	76 971	3 109	22 225	51 637	42 370	7 793	86 466
51	Melrose.....	28 150	June	38 770	34 912	56	9 410	25 446	21 202	3 858	45 954
52	New Bedford.....	99 922	June	137 753	120 769	2 400	61 534	56 528	42 330	16 984	146 124
53	Newton.....	82 585	June	172 371	151 956	1 727	11 398	138 766	121 248	20 415	165 381
54	Northampton.....	29 289	June	43 799	38 948	916	11 412	26 620	19 434	4 851	43 270
55	Peabody.....	47 039	June	134 431	83 628	352	16 628	65 948	35 612	50 803	126 373
56	Pittsfield.....	48 622	June	76 331	68 021	3 506	25 506	39 009	32 038	8 310	77 803
57	Quincy.....	84 985	June	225 455	208 203	5 932	37 461	164 783	73 880	17 252	226 651
58	Revere.....	42 786	June	65 575	56 680	416	22 962	33 302	32 017	8 895	69 372
59	Salem.....	38 091	June	68 369	60 743	1 769	16 356	42 618	34 685	7 626	78 616
60	Somerville.....	76 210	June	114 543	95 450	3 077	46 133	46 228	40 691	19 093	112 208
61	Springfield.....	156 983	June	314 431	281 585	14 045	132 008	135 532	81 799	32 846	296 146
62	Taunton.....	49 832	June	112 233	63 714	1 816	26 078	33 412	25 757	48 519	116 454
63	Waltham.....	57 878	June	106 560	94 447	2 105	14 685	77 657	68 446	12 113	100 309
64	Westfield.....	38 372	June	82 897	38 884	774	17 394	20 716	15 754	44 013	95 549
65	Woburn.....	35 943	June	57 575	52 035	198	9 871	41 966	34 461	5 540	62 257
66	Worcester.....	169 759	June	273 042	260 444	21 468	105 831	133 145	105 535	12 598	304 876

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.														Total debt out-standing at end of fiscal year	Exhibit: Salaries and wages
General expenditure												Utility, liquor store, and employee retirement expenditure			
Total	Capital outlay	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				
46 937	2 970	—	1 224	—	2 921	3 651	3 352	2 340	2 571	2 625	22 758	38 711	212 934	12 503	1
31 384	1 699	—	—	—	4 022	5 197	5 522	842	7 311	1 278	4 773	691	65 638	11 167	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3
13 836	1 754	—	368	192	1 481	2 119	2 373	438	1 027	3 210	722	41 093	109 203	10 854	4
14 656	1 117	—	140	1 064	1 151	2 160	1 891	247	1 221	1 968	2 497	23 192	67 709	8 696	5
189 868	14 317	—	4 937	12 825	7 551	21 640	18 576	10 257	20 589	17 506	27 660	13 618	413 906	83 339	6
254 714	28 074	—	10 587	7 472	18 121	33 221	22 191	15 834	23 278	13 553	37 838	36 603	441 848	109 553	7
109 533	10 984	—	—	64 914	3 867	5 378	4 165	2 224	2 005	6 317	4 621	59 908	338 749	52 949	8
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9
44 308	9 627	—	—	116	3 308	6 111	4 429	1 379	5 681	12 697	4 954	50 824	98 070	19 085	10
395 362	55 298	—	1 046	30 715	41 218	39 178	20 274	19 844	10 837	64 457	58 931	27 405	754 188	125 973	11
73 004	13 267	—	—	38 962	7 376	4 387	4 429	1 119	1 868	5 687	5 399	5 110	96 345	27 531	12
39 999	2 237	—	550	—	3 075	5 613	3 001	5 740	2 164	6 794	2 905	468	35 040	16 601	13
72 018	9 671	—	48	418	5 384	8 526	6 468	6 768	5 679	9 677	18 927	109 536	448 581	25 598	14
32 589	5 062	—	240	—	4 998	5 144	5 292	3 764	1 384	5 828	268	4 474	2 308	15 106	15
57 645	12 928	—	—	—	5 611	6 691	6 278	5 333	8 755	9 090	4 639	6 348	72 203	19 990	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
683 622	118 659	—	5 689	14 234	38 564	77 291	37 388	27 578	82 027	89 217	93 950	89 255	1 125 844	221 075	18
154 938	34 292	—	—	—	20 767	18 175	17 258	5 805	12 129	25 430	10 383	35 430	371 079	78 018	19
138 787	20 356	10 242	612	55 800	6 139	9 312	4 146	3 123	3 822	10 077	7 118	34 219	113 859	50 774	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23
34 288	3 276	—	—	—	2 641	6 698	4 079	1 842	952	6 767	1 197	3 521	25 607	16 903	24
1 550 290	261 145	537 372	1 829	57 736	144 406	153 896	83 634	48 930	63 087	151 194	90 850	137 201	1 308 051	789 785	25
11 691	860	—	—	60	1 450	—	—	1 003	97	4 346	1 106	1 346	18 805	4 901	26
36 446	13 204	—	—	—	3 093	5 134	165	2 475	1 770	3 364	3 833	3 398	81 176	13 835	27
14 141	3 247	—	—	91	2 399	1 353	—	4 347	—	1 090	18	—	261	7 602	28
21 838	3 241	—	—	—	2 158	5 116	2 528	2 528	1 100	4 803	670	17 664	14 940	11 786	29
41 346	8 526	—	28	57	9 383	2 368	62	6 981	508	7 562	2 733	2 116	44 113	16 380	30
47 493	430	25 436	234	200	2 340	2 756	2 637	618	—	3 612	640	2 490	6 896	30 936	31
62 225	11 690	25 283	82	570	1 824	3 320	4 277	245	2 407	4 461	604	4 447	15 210	38 030	32
1 559 843	155 655	478 827	26 453	237 182	50 900	137 225	86 289	23 427	44 907	113 842	52 914	221 203	1 070 639	806 871	33
141 198	912	67 091	930	342	3 135	9 203	8 346	827	1 371	9 841	2 372	19 197	35 362	99 489	34
281 383	17 829	76 777	9 546	62 241	4 632	16 070	13 717	3 600	1 861	6 302	3 201	24 157	62 624	160 983	35
49 391	80	23 538	128	357	1 111	3 271	3 851	206	2 366	1 694	1 094	5 356	8 912	29 235	36
70 752	4 518	34 506	2 802	372	2 025	4 718	5 334	1 412	1 096	6 607	896	48 078	32 305	46 223	37
56 156	1 821	21 607	208	235	2 666	4 168	4 230	1 102	36	1 532	1 003	5 657	12 051	32 655	38
133 324	11 664	67 591	1 077	2 672	3 696	10 403	9 568	818	3 593	6 189	1 997	16 307	22 020	77 979	39
50 751	2 757	23 564	161	445	2 120	3 258	3 581	1 039	1 383	3 997	1 128	6 250	15 665	27 400	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
112 118	6 442	37 700	3 266	31 831	2 273	4 324	4 539	488	1 744	4 017	7 105	10 483	112 394	56 788	42
85 740	1 425	37 081	11 330	416	1 871	5 624	5 005	268	1 515	5 129	5 822	51 371	74 201	62 062	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44
38 752	560	22 211	100	173	1 440	2 770	3 160	211	420	2 658	1 301	4 390	19 500	26 386	45
169 584	28 575	98 325	479	830	7 048	10 719	11 377	1 286	2 898	4 503	7 728	14 892	114 754	85 806	46
150 267	14 965	69 185	5 256	793	4 724	8 899	10 142	473	4 213	21 086	2 484	25 220	82 637	73 704	47
72 957	—	29 996	1 788	203	2 289	5 673	5 693	310	1 944	2 336	1 239	5 750	16 101	49 327	48
51 750	4 978	23 683	71	270	3 905	4 047	4 001	932	625	3 377	1 739	6 157	25 675	29 718	49
79 102	3 583	33 671	286	254	2 960	6 199	6 046	502	2 950	8 190	234	7 364	6 360	52 492	50
42 864	4 397	20 790	60	6	1 235	2 498	2 849	4 264	290	902	475	3 090	10 877	21 739	51
127 670	1 421	69 650	632	1 846	3 173	10 633	9 313	932	—	8 457	2 156	18 454	56 727	89 615	52
147 605	4 893	70 219	114	900	10 147	9 226	8 858	3 096	1 743	7 149	1 164	17 776	20 120	99 465	53
38 692	2 786	18 607	139	252	2 163	2 325	2 013	447	764	1 961	1 199	4 578	22 373	28 495	54
79 756	3 936	31 190	205	17 489	1 890	4 103	3 915	573	2 815	2 996	903	46 617	32 510	47 555	55
69 338	2 602	32 823	253	291	2 766	3 932	3 941	1 660	2 162	4 324	683	8 465	32 625	45 718	56
208 894	6 487	61 796	298	62 223	3 548	11 347	9 607	1 126	1 709	11 090	6 419	17 757	84 388	96 450	57
62 522	3 695	31 062	338	167	2 520	4 229	4 498	197	450	928	630	6 850	12 461	36 435	58
71 675	14 117	33 927	165	899	2 308	7 172	3 741	1 532	2 146	2 316	953	6 941	21 636	37 663	59
103 136	2 694	42 525	189	538	2 708	7 735	6 544	379	4 194	2 791	1 422	9 072	8 600	53 842	60
264 140	8 636	105 344	597	16 782	3 695	18 643	14 942	4 317	4 374	25 686	5 547	32 006	69 070	153 558	61
67 508	1 172	34 310	1 989	369	2 334	4 568	4 477	655	683	3 889	1 383	48 946	49 550	48 837	62
89 003	11 152	39 278	240	309	2 023	6 663	6 451	660	784	8 588	355	11 306	7 785	45 182	63
49 067	1 555	25 948	72	323	2 153	2 419	2 883	200	255	2 410	2 244	46 482	41 860	34 110	64
58 317	2 767	26 054	140	155	3 030	4 313	3 666	382	—	1 687	904	3 940	9 365	33 373	65
286 687	34 400	124 520	6 897	3 702	5 874	18 529	16 497	2 129	3 931	11 797	7 196	18 189	160 029	151 611	66

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Utility, liquor store, and employee retirement revenue ¹	Total
			Total	General revenue					Taxes		
				Total	Intergovernmental revenue		General revenue from own sources				
					From Federal Government	From State government	Total				
MICHIGAN											
1 Allen Park	31 092	June	20 298	20 298	41	4 198	15 823	10 167	—	19 171	
2 Ann Arbor	109 592	June	134 280	106 565	8 252	21 084	76 245	43 039	27 715	135 573	
3 Battle Creek	53 540	June	83 930	73 702	1 626	10 401	46 606	20 530	10 228	81 814	
4 Bay City	38 936	June	54 851	29 335	3 120	6 505	19 477	10 254	25 516	60 883	
5 Burton	27 617	June	11 846	10 481	68	2 866	7 544	3 577	1 365	13 748	
6 Dearborn	89 286	June	116 200	90 958	2 455	13 371	74 898	47 016	25 242	103 459	
7 Dearborn Heights	60 838	June	38 515	32 964	744	7 344	24 874	14 309	5 551	33 810	
8 Detroit	1 027 974	June	2 042 675	1 566 596	129 605	532 551	861 092	550 548	476 079	2 131 026	
9 East Detroit	35 283	June	21 718	15 326	73	4 283	10 775	6 929	6 392	21 392	
10 East Lansing	50 677	June	27 985	25 651	661	6 828	17 815	9 078	2 334	28 242	
11 Farmington Hills	74 652	June	127 056	40 752	606	8 814	31 265	21 852	86 304	39 931	
12 Ferndale	25 084	June	23 595	17 403	210	4 079	12 889	7 592	6 192	20 316	
13 Flint	140 761	June	325 964	288 095	5 534	77 889	202 990	47 914	37 869	336 251	
14 Garden City	31 846	June	21 379	14 049	1 057	2 690	10 232	7 441	7 330	24 616	
15 Grand Rapids	189 126	June	222 109	164 708	14 665	28 235	116 755	57 358	57 401	247 324	
16 Holland	30 745	June	63 704	26 038	429	4 707	19 833	8 952	37 666	69 201	
17 Inkster	30 772	June	16 861	12 308	508	4 136	7 490	5 678	4 553	15 792	
18 Jackson	37 446	June	34 484	26 143	1 483	6 432	17 983	11 215	8 341	33 847	
19 Kalamazoo	80 277	Dec.	102 930	85 089	2 535	15 407	66 515	22 782	17 841	107 051	
20 Kentwood	37 826	June	16 585	14 743	352	3 518	10 873	6 799	1 842	13 566	
21 Lansing	127 321	June	310 981	132 334	3 776	25 449	103 109	50 590	178 647	290 223	
22 Lincoln Park	41 832	June	30 562	23 592	1 671	6 173	15 703	10 854	6 970	29 582	
23 Livonia	100 850	Nov.	88 100	69 536	461	12 300	55 629	31 412	18 564	81 638	
24 Madison Heights	32 196	June	23 329	19 069	1 147	5 066	12 644	1 797	4 260	35 259	
25 Midland	38 053	June	42 474	36 383	409	5 517	30 348	17 753	6 091	37 927	
26 Muskegon	40 283	Dec.	32 982	25 891	1 566	6 155	18 170	8 122	7 091	31 281	
27 Novi	32 988	June	31 159	27 087	179	4 088	22 820	13 513	4 072	25 971	
28 Oak Park	30 462	June	34 433	29 212	207	11 185	17 751	11 081	5 221	28 020	
29 Pontiac	71 166	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
30 Port Huron	33 694	June	40 123	35 965	2 012	5 680	27 210	14 004	4 158	39 759	
31 Portage	41 042	June	26 038	24 111	256	5 300	18 550	11 308	1 927	28 812	
32 Rochester Hills	61 766	Dec.	45 621	31 482	20	6 867	24 420	14 292	14 139	46 246	
33 Roseville	51 412	June	37 605	31 826	455	6 222	23 467	13 086	5 779	32 237	
34 Royal Oak	65 410	May	59 545	43 912	3 794	7 983	31 906	22 400	15 633	56 839	
35 Saginaw	69 512	June	73 677	62 447	8 613	13 860	39 320	20 053	11 230	72 299	
36 St Clair Shores	68 107	June	48 146	39 447	573	7 461	31 335	15 452	8 699	39 130	
37 Southfield	75 728	June	94 405	70 767	1 684	10 477	58 014	41 609	23 638	76 540	
38 Southgate	30 771	June	22 999	18 708	128	3 871	13 315	9 193	4 291	19 824	
39 Sterling Heights	117 810	June	80 542	57 148	1 260	13 640	42 082	31 140	23 394	75 361	
40 Taylor	70 811	June	58 581	50 453	887	9 544	40 022	24 232	8 128	53 420	
41 Troy	72 884	June	68 093	54 853	114	8 441	45 833	32 448	13 240	66 306	
42 Warren	144 864	June	101 955	72 793	915	18 371	53 350	43 669	29 162	115 255	
43 Westland	84 724	June	51 404	36 652	1 186	7 889	27 368	21 299	14 752	46 978	
44 Wyandotte	30 938	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
45 Wyoming	63 891	June	40 563	29 929	719	7 559	20 570	10 454	10 634	39 701	
MINNESOTA											
46 Apple Valley	34 598	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
47 Blaine	38 975	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
48 Bloomington	86 335	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
49 Brooklyn Center	28 887	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
50 Brooklyn Park	56 381	Dec.	33 840	31 950	114	3 324	28 512	12 715	1 890	48 615	
51 Burnsville	51 288	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
52 Coon Rapids	52 978	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
53 Duluth	85 493	Dec.	139 701	104 360	4 602	28 498	70 779	24 741	35 341	146 518	
54 Eagan	47 409	Dec.	36 896	34 570	—	2 247	32 068	9 797	2 326	33 555	
55 Eden Prairie	39 311	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
56 Edina	46 070	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
57 Fridley	28 335	Dec.	23 981	19 527	43	3 354	16 081	6 865	4 454	19 929	
58 Mankato	31 477	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
59 Maple Grove	38 736	Dec.	31 353	29 571	26	2 926	25 648	8 736	1 782	24 199	
60 Maplewood	30 954	Dec.	27 525	27 525	9	2 904	24 396	7 804	—	31 955	
61 Minneapolis	368 383	Dec.	750 435	619 694	26 097	128 988	449 692	192 192	130 741	795 166	
62 Minnetonka	48 370	Dec.	33 720	31 615	8	1 458	30 006	16 007	2 105	27 239	
63 Moorhead	32 295	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
64 Plymouth	50 889	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
65 Richfield	35 710	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
66 Rochester	70 745	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
67 Roseville	33 485	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
68 St Cloud	48 812	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
69 St Louis Park	43 787	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
70 St Paul	272 235	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
71 Winona	25 399	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
MISSISSIPPI											
72 Biloxi	46 319	Sept.	25 197	22 723	303	6 693	15 348	11 364	2 474	23 808	
73 Greenville	45 226	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
74 Gulfport	40 775	Sept.	127 268	124 458	686	5 080	117 804	8 239	2 810	113 492	
75 Hattiesburg	41 882	Sept.	29 247	26 080	526	7 562	17 377	9 381	3 167	28 845	
76 Jackson	196 637	Sept.	154 406	136 548	10 884	27 598	97 283	49 756	17 858	162 921	
77 Meridian	41 036	Sept.	27 809	25 235	985	7 550	16 377	8 349	2 574	25 467	
78 Pascagoula	25 899	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
79 Tupelo	30 685	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.														Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure												Utility, liquor store, and employee retirement expenditure			
Total	Capital outlay	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				
19 171	1 103	—	30	—	3 373	2 913	1 746	960	189	3 284	78	—	985	6 715	1
100 562	16 856	—	721	—	6 399	11 716	6 531	3 305	—	17 317	4 120	35 011	96 769	34 103	2
72 694	14 045	—	—	—	6 944	8 905	5 769	5 573	—	13 523	4 523	9 120	81 418	22 778	3
28 432	2 303	—	—	—	4 317	3 979	3 291	1 239	—	5 343	1 264	32 451	77 602	14 813	4
12 226	2 999	—	—	—	2 581	2 349	3 307	1	1 493	5 343	1 017	1 522	19 641	3 145	5
87 348	9 603	—	283	302	7 907	15 586	8 638	6 774	3 134	13 644	1 047	16 111	17 179	47 407	6
31 365	545	—	—	—	2 941	6 623	3 665	897	—	8 726	537	2 445	5 925	11 231	7
1 576 539	203 935	6 165	—	97 504	100 167	289 563	92 644	93 525	51 402	301 911	81 185	554 487	1 685 475	611 942	8
15 659	1 898	—	—	—	1 783	3 770	1 573	1 083	—	1 221	180	5 733	3 141	6 984	9
26 653	1 834	—	172	—	2 802	3 488	2 343	606	—	4 577	1 415	1 589	20 062	13 599	10
38 836	6 332	—	—	—	8 573	8 934	2 245	2 165	—	4 778	695	1 095	16 070	13 645	11
17 256	505	—	350	—	1 673	4 049	2 431	626	—	3 332	150	3 060	1 810	6 927	12
293 573	14 145	—	—	176 616	8 441	25 179	15 936	5 912	5 454	17 070	9 268	42 678	146 262	180 907	13
20 463	6 273	—	—	—	2 328	2 954	1 377	1 377	—	2 410	312	4 153	9 029	5 932	14
164 059	28 166	—	—	—	13 623	20 623	15 110	9 453	17 236	37 460	5 232	83 265	278 306	56 774	15
24 567	6 533	—	112	—	3 309	3 038	1 578	3 064	—	4 201	967	44 634	39 816	13 173	16
12 253	35	—	—	—	2 965	3 189	1 050	418	—	554	152	3 539	2 050	6 048	17
25 757	1 458	—	—	—	4 437	5 783	4 328	1 295	—	1 101	2 480	6 090	5 948	11 556	18
86 947	12 326	—	—	—	8 550	20 768	—	1 775	2 699	17 519	16 512	20 104	250 330	29 197	19
12 135	203	20	—	—	1 874	3 253	1 375	591	—	1 394	416	1 431	6 025	5 011	20
136 417	22 914	—	1 315	—	7 800	14 409	10 596	5 193	217	17 213	5 747	153 806	130 142	116 763	21
23 028	675	—	183	—	3 259	5 886	2 888	1 388	1 094	1 549	1 183	6 554	20 132	9 608	22
69 139	8 985	—	—	—	7 781	13 065	6 699	3 149	380	13 072	3 061	12 499	82 382	24 557	23
32 189	8 536	—	—	—	2 670	5 531	2 918	984	—	12 295	304	3 070	3 595	9 369	24
30 109	4 688	—	—	—	3 225	3 331	3 432	3 083	843	6 984	801	7 818	34 595	13 591	25
25 785	1 268	—	—	—	2 475	4 199	2 078	1 439	1 912	5 538	1 548	5 496	28 396	8 272	26
21 119	5 152	—	—	—	6 301	4 270	1 461	1 293	—	1 785	4 852	32 824	7 352	7 352	27
22 958	3 863	—	122	—	6 258	4 631	796	948	—	3 685	671	5 062	19 560	8 404	28
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29
36 289	4 413	15	52	(NA)	3 514	4 130	3 241	2 000	4 248	5 555	3 754	3 470	38 453	10 655	30
25 133	5 637	—	67	92	2 410	4 318	2 035	1 237	—	4 214	562	3 679	20 880	8 948	31
34 600	11 519	—	—	—	4 411	3 285	2 066	4 384	—	2 450	717	11 646	27 610	9 193	32
30 017	2 818	9	—	—	4 139	6 783	3 041	1 025	280	7 120	292	2 220	3 430	16 553	33
42 553	4 521	—	—	—	5 431	5 454	3 147	2 245	2 324	4 265	1 277	14 286	34 380	22 626	34
58 739	7 401	—	181	—	5 790	10 028	6 708	5 649	5 824	6 210	6 403	13 560	76 890	26 657	35
34 945	6 749	—	—	—	4 434	6 352	3 456	2 596	—	9 895	299	4 185	6 795	12 194	36
62 930	3 519	—	845	—	7 222	14 340	9 176	7 854	—	2 576	2 569	13 610	38 774	28 484	37
16 900	1 534	—	46	—	3 163	3 507	1 889	1 108	—	2 288	154	2 924	5 775	6 679	38
61 299	11 439	—	—	—	6 182	14 681	7 745	1 485	285	4 176	1 512	14 062	27 945	33 075	39
48 014	7 616	—	187	—	8 478	7 082	3 066	3 487	—	2 958	250	5 406	29 099	14 939	40
58 024	11 932	—	—	—	9 246	13 399	1 693	10 583	—	8 619	164	8 282	11 120	18 298	41
86 590	9 186	—	—	11	15 322	21 731	13 657	3 517	—	8 661	107	28 665	1 033	43 244	42
36 497	5 807	—	205	—	6 784	7 114	4 364	1 473	1 315	3 185	141	10 481	3 175	12 903	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44
29 661	4 297	—	39	—	4 319	6 015	1 878	1 516	760	4 367	914	10 040	17 263	12 405	45
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49
46 433	24 626	—	—	—	177	7 550	4 816	604	5 143	2 333	3 770	2 203	28 398	9 965	50
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52
104 924	21 249	—	—	—	12 111	8 153	8 243	10 498	1 018	7 261	11 985	41 594	158 258	50 368	53
28 201	6 586	—	—	—	4 491	3 415	646	1 919	—	4 757	6 449	5 354	100 011	6 720	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56
14 359	959	—	—	—	2 727	2 638	688	916	840	2 301	3 089	5 570	39 566	5 520	57
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58
20 450	3 658	—	—	—	3 364	2 196	582	1 681	736	3 485	4 955	3 749	59 402	6 780	59
31 955	10 365	—	—	—	575	8 861	2 667	1 050	3 113	595	9 372	—	114 075	5 066	60
736 166	221 146	—	—	9 948	49 071	55 944	29 419	61 271	130 628	61 826	163 903	59 000	2 289 852	193 776	61
22 249	3 120	—	—	—	91	3 352	3 792	1 184	2 815	972	2 978	4 990	38 874	7 761	62
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71
21 170	1 295	—	15	16	3 009	3 423	2 166	1 683	113	2 911	1 819	2 638	27 955	7 399	72
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73
111 449	10 556	—	54	87 384	2 767	3 204	2 538	862	—	3 340	4 817	2 043	87 009	42 897	74
23 056	2 754	—	—	356	2 080	4 053	2 628	1 134	194	4 528	3 166	5 789	57 531	10 787	75
133 169	34 878	—	—	—	16 160	17 464	13 954	4 947	2 531	28 926	11 225	29 572	326 600	46 814	76
23 290	2 640	—	—	—	2 458	3 467	2 899	1 557	562	3 768	2 446	2 177	41 978	12 953	77
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	79

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure		
			Total	General revenue					Total	Taxes	Utility, liquor store, and employee retirement revenue ¹	Total
				Total	Intergovernmental revenue		General revenue from own sources					
					From Federal Government	From State government	Total					
MISSOURI												
1 Blue Springs	40 153	Sept.	18 088	13 696	—	600	12 905	9 486	4 392	17 917		
2 Cape Girardeau	34 438	June	20 852	20 590	353	1 783	18 406	11 051	262	30 001		
3 Columbia	69 101	Sept.	100 779	48 672	4 306	3 659	39 893	20 999	52 107	102 190		
4 Florissant	51 206	Nov.	12 868	10 805	289	1 039	4 663	2 895	2 063	13 017		
5 Gladstone	26 243	June	11 455	9 567	—	650	8 820	5 953	1 888	13 048		
6 Independence	112 301	June	111 064	42 243	1 293	4 609	35 909	19 848	68 821	100 937		
7 Jefferson City	35 481	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
8 Joplin	40 961	Oct.	22 445	21 598	969	1 084	19 525	13 386	847	17 728		
9 Kansas City	435 146	Apr.	670 837	541 363	27 663	24 249	484 794	329 992	129 474	662 313		
10 Kirkwood	27 291	Mar.	28 128	11 007	—	437	7 166	4 536	17 121	29 855		
11 Lees Summit	46 418	June	36 992	30 785	714	2 715	27 094	13 645	6 207	34 305		
12 Maryland Heights	25 407	Dec.	7 231	7 231	—	599	4 082	3 404	—	7 781		
13 Raytown	30 601	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
14 St Charles	54 555	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
15 St Joseph	71 852	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
16 St Louis City	396 685	Apr.	604 356	494 486	32 477	37 849	420 593	277 009	109 870	603 267		
17 St Peters	45 779	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
18 Springfield	140 494	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
19 University City	40 087	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
MONTANA												
20 Billings	81 151	June	67 348	59 316	6 888	5 899	46 324	14 550	8 032	70 768		
21 Butte-Silver Bow	33 336	June	33 336	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
22 Great Falls	55 097	June	35 964	31 678	1 574	3 476	26 628	9 907	4 286	38 050		
23 Missoula	42 918	June	27 548	27 548	2 479	2 744	22 218	10 817	—	28 301		
NEBRASKA												
24 Bellevue	30 982	July	13 675	13 603	180	2 201	10 664	6 751	72	14 566		
25 Grand Island	39 386	July	46 049	20 490	372	2 393	17 364	9 199	25 559	36 690		
26 Lincoln	191 972	July	311 198	179 391	5 122	16 337	156 689	57 105	131 807	307 448		
27 Omaha	335 795	July	259 373	227 702	4 075	27 666	191 751	144 214	31 671	222 291		
NEVADA												
28 Carson City	40 443	June	75 361	71 996	1 602	12 579	55 970	10 750	3 365	70 374		
29 Henderson	64 942	June	66 341	54 767	1 268	18 452	31 593	14 343	11 574	85 696		
30 Las Vegas	258 295	June	235 480	235 480	3 001	69 670	134 074	64 456	—	245 705		
31 North Las Vegas	47 707	June	56 171	43 135	5 940	9 721	20 595	9 775	13 036	70 236		
32 Reno	133 850	June	112 074	112 074	1 516	26 310	83 037	41 432	—	112 287		
33 Sparks	53 367	June	39 097	39 097	297	13 581	24 462	15 209	—	39 772		
NEW HAMPSHIRE												
34 Concord	36 006	Dec.	36 937	33 269	—	1 775	30 644	18 692	3 668	35 922		
35 Dover	25 042	June	41 531	39 883	3 263	3 670	32 869	27 502	1 648	42 710		
36 Manchester	99 567	Dec.	160 145	150 175	6 093	12 678	131 361	107 315	9 970	176 700		
37 Nashua	79 662	June	133 851	132 556	3 630	11 402	117 502	99 819	1 295	119 099		
38 Portsmouth	25 925	June	49 333	46 546	1 619	6 510	38 417	34 091	2 787	49 016		
39 Rochester	26 630	June	39 573	36 908	359	5 495	31 052	26 943	2 665	37 529		
NEW JERSEY												
40 Atlantic City	37 986	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
41 Bayonne	61 444	June	101 796	96 592	3 548	28 852	63 247	50 041	5 204	111 576		
42 Camden	87 492	June	94 521	89 661	11 562	44 983	30 784	19 281	4 860	92 700		
43 Clifton	71 742	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
44 East Orange	73 552	June	168 019	161 531	461	106 695	54 375	47 997	6 488	204 784		
45 Elizabeth	110 002	June	199 883	191 958	4 164	103 502	84 292	64 862	7 925	227 946		
46 Fair Lawn	30 548	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
47 Fort Lee	31 997	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
48 Garfield	26 727	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
49 Hackensack	37 049	Dec.	73 071	73 071	1 952	10 045	61 074	57 575	—	81 144		
50 Hoboken	33 397	June	82 622	78 260	6 192	30 570	41 498	28 373	4 362	93 296		
51 Jersey City	228 537	Dec.	263 175	238 148	—	107 187	130 801	97 748	25 027	330 519		
52 Kearny	34 874	June	38 544	36 054	—	21 199	14 855	13 189	2 490	33 167		
53 Linden	36 701	Dec.	39 748	39 748	95	22 650	16 992	13 482	—	42 265		
54 Long Branch	28 658	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
55 Millville	25 992	July	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
56 New Brunswick	41 711	Dec.	84 790	79 766	2 971	38 919	37 876	29 014	5 024	89 635		
57 Newark	275 221	Dec.	491 030	452 880	61 593	181 042	187 884	97 186	38 150	490 815		
58 Paramus	25 067	Dec.	29 191	29 191	—	5 541	23 603	16 866	—	24 321		
59 Passaic	58 041	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
60 Paterson	140 891	June	121 730	121 730	10 400	53 304	57 239	42 652	—	115 983		
61 Perth Amboy	41 967	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
62 Plainfield	46 567	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
63 Rahway	25 325	Dec.	30 352	27 135	728	9 429	16 679	14 213	3 217	22 885		
64 Sayreville	34 986	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
65 Trenton	88 675	June	238 717	221 287	3 895	133 003	84 161	56 701	17 430	258 417		
66 Union City	58 012	Dec.	53 639	53 639	—	22 697	30 942	25 433	—	39 403		
67 Vineland	54 780	June	67 170	26 796	1 165	9 837	15 794	10 919	40 374	68 184		
68 West New York	38 125	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
69 Westfield	28 870	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Total	Capital outlay	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				
13 715	3 671	—	—	732	964	1 431	1 100	1 080	—	1 596	517	4 202	16 401	5 112	1
20 597	5 088	—	—	82	2 136	2 880	2 141	1 567	—	3 871	1 511	9 404	42 513	9 765	2
55 266	13 526	—	709	1 794	4 961	6 218	5 633	4 609	454	15 342	4 510	46 924	79 997	24 935	3
11 272	1 016	—	5	236	2 803	3 981	—	2 066	292	26	37	1 745	350	6 463	4
10 560	3 498	—	—	—	2 418	2 226	—	983	—	884	232	2 488	13 740	5 378	5
50 383	3 158	—	—	1 166	6 739	10 824	10 141	2 107	857	7 445	1 525	50 554	103 998	39 843	6
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7
16 954	1 278	—	373	618	2 441	2 534	2 702	1 656	700	2 604	6	774	—	7 936	8
569 973	150 142	23 559	13	41 199	50 693	78 107	40 781	69 413	7 900	42 924	45 672	92 340	905 332	219 416	9
18 234	6 228	—	—	—	2 098	3 052	2 193	1 218	—	1 154	250	11 621	6 585	7 996	10
26 789	4 444	—	—	212	4 121	4 094	4 047	1 824	1 412	4 187	3 279	7 516	75 074	12 963	11
7 781	921	—	—	—	2 051	3 088	—	253	—	—	—	—	—	3 903	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15
516 991	83 802	3 359	3 896	30 706	20 869	87 808	25 519	17 926	27 433	15 158	66 304	86 276	766 899	207 822	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19
58 551	22 397	—	—	27	7 004	5 275	6 013	1 491	848	11 480	5 087	12 217	91 763	16 428	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
34 142	7 765	—	—	—	2 481	3 544	3 111	2 487	1 862	6 479	1 512	3 908	29 380	11 974	22
28 301	8 565	—	—	936	3 656	3 198	2 624	995	1 433	5 955	4 937	—	59 788	7 543	23
14 406	1 146	—	—	181	1 794	2 788	869	1 291	80	2 084	886	160	13 175	4 747	24
13 954	1 446	—	—	584	2 204	1 934	1 426	1 103	—	2 810	803	22 736	88 199	10 706	25
169 595	39 910	—	—	54 652	16 524	12 024	9 485	10 223	4 752	20 096	6 776	137 853	436 000	76 762	26
208 534	31 564	294	—	909	29 968	32 667	25 201	16 585	10 335	32 676	14 472	13 757	194 849	92 107	27
66 711	4 831	—	835	33 127	4 252	5 213	2 556	3 009	—	2 193	2 312	3 663	51 290	29 913	28
71 613	28 379	—	—	—	7 446	12 487	5 977	4 888	600	15 948	3 882	14 083	85 136	24 086	29
245 699	57 485	—	407	1 986	54 261	39 382	25 950	17 128	3 514	15 268	5 742	6	133 726	69 878	30
58 624	20 749	—	—	386	1 556	11 380	4 897	2 892	3 237	2 705	1 275	11 612	31 134	22 306	31
112 287	11 917	—	—	503	13 352	28 141	16 376	11 005	1 263	10 857	7 406	—	178 891	45 481	32
39 772	8 078	—	112	21	4 391	12 606	4 940	3 403	898	3 552	3 046	—	38 768	14 917	33
33 388	3 132	—	501	232	4 673	3 707	4 217	2 233	—	5 512	2 618	2 534	45 412	15 392	34
40 852	7 209	17 758	543	155	1 450	2 414	1 865	1 318	309	6 371	2 248	1 858	41 780	20 287	35
166 879	9 792	69 755	2 566	2 491	13 688	11 149	11 131	4 015	—	6 941	6 066	9 821	87 520	88 071	36
117 568	3 483	61 535	355	993	6 085	9 484	6 974	1 426	2 537	7 502	1 708	1 531	34 755	67 012	37
47 483	6 659	20 801	1 114	188	2 346	4 123	2 882	746	82	1 947	1 761	1 533	60 255	11 057	38
35 662	7 845	17 555	503	310	902	1 695	1 026	290	—	1 154	1 760	1 867	63 681	15 908	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
108 576	4 052	54 709	326	963	2 728	8 332	8 413	880	6 128	8 860	3 014	3 000	79 473	46 760	41
89 257	6 483	25	2 829	309	1 554	12 213	12 727	435	12 658	8 655	3 359	3 443	51 204	39 278	42
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43
198 489	39 925	99 190	1 371	3 396	1 765	8 988	7 633	1 114	2 177	7 667	2 629	6 295	100 858	75 105	44
218 302	9 804	121 023	1 492	2 630	2 247	17 168	11 098	4 005	13 012	13 747	5 032	9 644	110 065	76 937	45
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48
81 144	6 326	42 261	135	371	1 593	6 354	5 566	523	2 278	11 000	921	—	11 143	36 804	49
89 385	11 422	41 069	179	599	739	12 843	6 213	480	6 802	4 306	3 721	3 911	44 147	33 219	50
304 727	12 732	72 744	6 843	9 808	6 568	44 979	32 250	2 662	14 630	23 853	18 094	25 792	372 511	101 418	51
30 822	1 038	—	100	650	2 380	7 514	6 719	648	—	2 127	2 971	2 345	48 992	19 222	52
42 265	1 678	—	409	911	1 276	6 956	7 377	1 908	338	5 342	3 052	—	16 644	24 228	53
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
82 392	3 255	44 336	1 265	289	686	6 817	3 684	678	5 850	4 758	2 727	7 243	71 158	39 326	56
449 669	14 575	207	45 389	12 721	5 780	65 865	44 166	9 066	66 496	58 357	13 038	41 146	206 546	164 364	57
24 321	409	—	53	402	606	6 553	708	1 402	—	5 102	1 531	—	16 981	10 197	58
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59
115 136	2 151	—	9 452	1 613	5 610	21 301	13 033	983	4 840	22 010	7 393	847	118 338	45 845	60
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	61
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62
20 279	456	—	—	760	2 008	3 983	2 969	152	1 075	3 917	1 086	2 606	31 166	11 044	63
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64
236 360	8 563	120 336	3 846	1 670	3 356	23 839	15 607	2 598	10 803	17 966	5 366	22 057	128 818	103 618	65
39 403	424	—	766	702	2 124	7 276	5 455	581	2 118	3 570	1 923	—	27 180	18 042	66
30 365	4 473	—	720	1 918	3 898	4 659	2 202	664	2 989	1 248	1 687	37 819	41 147	19 965	67
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure			
				Total	General revenue				Total	Taxes	Utility, liquor store, and employee retirement revenue ¹	Total	
					Total	Intergovernmental revenue		General revenue from own sources					
						From Federal Government	From State government	Total					
NEW MEXICO													
1	Alamogordo	27 596	June	17 169	15 288	1 287	4 779	9 177	4 530	1 881	16 539		
2	Albuquerque	384 736	June	513 596	470 152	29 372	111 743	319 232	132 368	43 444	546 297		
3	Clovis	30 954	June	17 094	17 094	429	4 103	12 481	7 057	—	17 121		
4	Farmington	33 997	June	117 361	70 673	1 187	11 231	58 255	10 393	46 688	107 423		
5	Hobbs	29 115	June	23 014	21 310	—	9 014	11 654	6 797	1 704	22 928		
6	Las Cruces	62 126	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
7	Rio Rancho	32 505	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
8	Roswell	44 654	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
9	Santa Fe	55 859	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
NEW YORK													
10	Albany	101 082	Dec.	114 790	107 221	3 424	11 244	67 714	30 460	7 569	118 167		
11	Auburn	31 258	June	35 961	34 121	1 804	2 727	25 389	8 001	1 840	33 020		
12	Binghamton	53 008	Dec.	44 421	41 524	2 557	6 372	25 600	16 204	2 897	45 220		
13	Buffalo	328 123	June	709 073	689 540	45 033	349 882	222 115	142 920	19 533	774 369		
14	Elmira	33 724	Dec.	26 501	22 627	2 087	2 946	16 905	11 527	3 874	27 371		
15	Freeport	39 894	Feb.	45 796	30 017	2 411	2 251	25 355	15 598	15 779	42 600		
16	Hempstead	49 453	May	32 105	28 980	3 740	1 591	23 543	18 541	3 125	32 657		
17	Ithaca	29 541	Dec.	28 201	26 153	1 238	2 350	20 425	12 937	2 048	29 072		
18	Jamestown	34 681	Dec.	52 677	31 019	1 262	3 683	22 479	8 479	21 658	72 893		
19	Lindenhurst	26 879	Feb.	5 701	5 701	—	1 071	4 473	2 762	—	5 412		
20	Long Beach	33 510	June	34 584	32 080	978	3 455	24 553	15 817	2 504	36 169		
21	Mount Vernon	67 153	Dec.	53 994	51 426	5 300	6 981	38 641	28 110	2 568	59 455		
22	New Rochelle	67 265	Dec.	60 428	60 428	5 854	5 278	48 684	37 768	—	72 331		
23	New York	7 322 564	June	44 887 529	36 782 012	1 149 685	13 249 463	22 301 834	17 140 573	8 105 517	42 499 063		
24	Newburgh	26 454	Dec.	25 673	22 853	1 241	4 407	14 399	8 347	2 820	26 309		
25	Niagara Falls	61 840	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
26	North Tonawanda	34 989	Dec.	28 309	25 989	2 166	2 277	15 791	9 116	2 320	27 206		
27	Poughkeepsie	28 844	Dec.	30 865	27 378	4 223	2 887	13 807	8 469	3 487	32 931		
28	Rochester	231 636	June	641 243	615 254	53 965	219 365	253 200	139 504	25 989	645 441		
29	Rome	44 350	Dec.	69 708	66 267	9 373	5 293	51 339	14 725	3 441	75 608		
30	Saratoga Springs	25 001	Dec.	18 096	16 690	475	2 251	7 885	4 109	1 406	18 192		
31	Schenectady	65 566	Dec.	65 659	52 024	3 900	6 551	29 509	17 075	4 635	58 541		
32	Syracuse	163 860	Dec.	365 299	357 580	33 075	144 553	130 187	70 634	7 719	392 595		
33	Troy	54 269	Dec.	55 891	51 994	16 612	4 900	24 147	11 636	3 897	66 012		
34	Utica	68 637	Mar.	63 918	57 118	12 312	8 070	36 082	21 505	6 800	72 323		
35	Valley Stream	33 946	May	15 779	15 779	—	1 145	14 166	12 188	—	15 852		
36	Watertown	29 429	June	34 751	30 795	4 453	2 079	15 066	8 965	3 956	42 285		
37	White Plains	48 718	June	85 178	82 312	4 109	3 344	71 042	51 292	2 866	93 165		
38	Yonkers	188 082	June	409 629	399 761	35 376	112 772	250 160	213 321	9 868	394 293		
NORTH CAROLINA													
39	Asheville	61 607	June	70 633	46 640	2 856	6 992	27 621	19 327	23 993	68 352		
40	Burlington	39 498	June	40 479	31 316	2 743	5 089	19 681	8 807	9 163	50 260		
41	Cary	43 858	June	43 560	38 770	152	3 682	30 466	17 415	4 790	41 777		
42	Chapel Hill	38 719	June	29 719	28 445	2 804	3 731	17 337	11 498	1 274	32 830		
43	Charlotte	395 934	June	472 749	427 577	21 692	49 503	317 045	164 610	45 172	566 347		
44	Concord	27 347	June	54 353	22 742	2 659	3 738	13 483	6 472	31 611	53 933		
45	Durham	136 611	June	128 992	111 402	3 664	13 132	80 863	40 543	17 590	122 160		
46	Fayetteville	75 695	June	180 734	58 433	4 950	6 634	38 907	17 886	122 301	193 877		
47	Gastonia	54 732	June	87 923	37 484	2 851	5 671	23 324	10 139	50 439	91 963		
48	Goldensboro	40 709	June	21 708	19 077	58	3 652	12 500	6 143	2 631	24 324		
49	Greensboro	183 521	June	176 995	151 344	4 058	21 387	107 932	65 849	25 651	187 686		
50	Greenville	44 972	June	128 329	30 093	1 687	4 717	16 705	9 222	98 236	124 870		
51	Hickory	28 301	June	34 427	30 741	1 349	4 939	19 419	11 161	3 686	43 135		
52	High Point	69 496	June	138 426	68 675	1 652	8 302	51 646	21 600	69 751	132 033		
53	Jacksonville	30 013	June	22 089	17 878	264	3 959	8 014	5 903	4 211	19 932		
54	Kannapolis	29 696	June	12 191	10 450	442	2 562	5 551	3 263	1 741	13 914		
55	Kinston	25 295	June	50 666	14 767	192	2 879	9 607	4 918	35 899	51 519		
56	Raleigh	207 951	June	187 923	169 939	3 011	22 117	122 866	79 055	17 984	196 961		
57	Rocky Mount	48 997	June	103 891	27 653	310	5 086	18 207	8 128	76 238	100 636		
58	Wilmington	55 530	June	48 742	42 058	1 562	5 700	29 326	15 211	6 684	50 818		
59	Wilson	36 930	June	103 829	22 364	988	3 888	15 171	5 554	81 465	98 908		
60	Winston Salem	143 485	June	181 958	146 113	6 824	21 516	99 721	54 144	35 845	168 838		
NORTH DAKOTA													
61	Bismarck	49 256	Dec.	51 814	43 208	2 724	3 209	36 801	13 865	8 606	43 218		
62	Fargo	74 111	Dec.	60 553	51 748	1 584	4 958	43 885	13 250	8 805	81 995		
63	Grand Forks	49 425	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
64	Minot	34 544	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.																
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
Total	Capital outlay	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					
12 091	1 467	—	—	212	1 314	2 854	477	1 620	73	1 187	370	4 448	7 120	6 087	1	
476 482	109 491	—	4 600	7 066	37 738	55 453	28 611	38 637	17 416	81 275	85 350	69 815	1 269 435	143 694	2	
17 121	3 855	—	—	1 130	2 323	3 018	1 488	900	32	2 193	1 200	—	20 460	9 065	3	
72 355	8 183	—	—	—	5 291	4 717	2 862	5 535	—	5 488	36 722	35 068	643 413	17 668	4	
21 526	2 910	—	—	474	2 911	3 898	2 690	2 058	—	2 614	651	1 402	6 205	10 894	5	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9	
112 222	9 211	—	33	127	6 018	21 809	17 892	8 055	2 440	13 517	13 807	5 945	214 606	41 341	10	
31 231	5 874	—	—	1	2 000	3 070	3 133	1 320	2 251	9 945	2 614	1 789	37 204	11 213	11	
42 931	5 623	—	—	97	3 962	5 651	6 251	2 049	3 736	3 560	891	2 289	13 795	20 895	12	
757 363	47 491	362 439	—	1 876	20 524	55 102	41 405	21 870	67 888	51 831	25 182	17 006	500 125	369 783	13	
24 645	5 226	—	—	10	1 855	3 481	2 777	1 001	4 133	1 221	348	2 726	12 483	10 195	14	
29 470	3 293	—	—	3	1 923	7 001	640	3 327	1 753	3 881	1 672	13 130	26 031	15 048	15	
30 729	2 415	—	—	2	1 280	8 029	1 538	1 861	4 335	1 937	941	1 928	14 351	17 097	16	
27 129	1 958	—	—	—	2 129	3 634	2 973	2 771	1 691	2 632	2 338	1 943	25 141	12 556	17	
52 580	9 813	21 370	—	—	1 844	3 587	3 292	1 543	1 098	3 223	2 255	20 313	54 167	12 937	18	
5 412	355	—	—	—	1 210	—	706	428	—	658	60	—	1 531	2 203	19	
33 039	2 681	—	—	—	1 204	5 697	1 418	2 233	121	4 780	1 881	3 130	27 446	16 507	20	
56 893	5 575	—	3 980	712	1 116	12 013	7 319	1 556	3 474	3 688	2 152	2 562	27 342	26 533	21	
72 259	10 646	—	—	524	1 009	3 410	12 363	10 320	2 311	511	4 211	4 392	72	64 018	28 800	22
34 330 424	3 757 588	8 007 747	6 840 102	3 645 519	795 275	1 872 326	699 223	364 775	2 444 709	1 642 907	1 696 710	8 168 539	34 984 016	15 276 602	23	
24 127	1 566	—	1 355	877	5 020	3 645	867	1 652	3 447	3 447	1 734	2 182	30 043	9 111	24	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25	
24 426	1 099	—	—	29	3 156	2 884	2 583	1 766	1 415	3 506	1 569	2 780	23 864	11 977	26	
29 002	2 633	—	2 191	78	1 251	3 924	3 722	667	1 171	3 475	1 067	3 929	20 249	12 268	27	
628 222	49 341	320 033	—	—	17 886	37 634	27 020	23 004	53 946	18 101	16 687	17 219	284 426	316 533	28	
63 967	4 444	—	—	31 403	5 172	3 017	3 403	1 936	4 066	2 927	2 669	11 641	37 722	27 792	29	
16 912	1 744	—	—	90	1 966	2 749	2 011	1 367	528	2 127	—	1 280	1 610	8 629	30	
55 983	6 218	—	—	509	3 030	8 798	7 397	2 336	4 880	10 012	3 303	2 558	46 408	26 305	31	
382 991	56 211	182 193	—	—	34 418	19 837	20 023	9 314	36 697	10 928	18 379	9 604	284 166	176 020	32	
61 490	10 081	—	—	54	4 263	7 655	8 622	3 725	19 963	2 085	4 893	4 522	49 409	23 425	33	
55 982	4 098	—	1 705	25	3 034	6 761	6 748	3 954	7 278	4 592	3 792	16 341	65 919	20 185	34	
15 852	1 206	—	—	18	2 498	207	836	1 492	—	3 766	616	—	8 974	6 542	35	
33 488	6 964	—	—	81	5 390	4 001	5 603	1 394	1 726	4 201	3 688	8 797	66 797	13 113	36	
90 669	14 409	—	—	—	4 171	15 787	10 806	4 805	8 104	5 531	4 560	2 496	67 145	40 499	37	
389 451	30 562	197 953	—	1 013	6 093	36 240	25 311	5 824	8 794	8 502	11 813	4 842	178 582	209 065	38	
46 763	9 451	—	112	76	5 956	8 428	7 815	6 515	2 159	2 855	1 086	21 589	37 950	24 009	39	
23 953	2 966	—	—	321	3 123	4 528	3 018	2 395	437	5 109	216	26 307	17 544	13 102	40	
28 143	5 690	—	—	—	3 945	2 607	3 878	2 670	—	5 047	1 667	13 634	42 205	11 565	41	
28 209	5 973	—	—	—	1 590	4 503	2 143	2 213	800	3 148	957	4 621	19 430	17 594	42	
500 070	188 886	—	525	2 988	52 980	42 838	33 175	99 018	12 320	60 455	59 676	66 277	999 281	144 200	43	
23 694	2 956	—	—	72	1 220	3 166	3 466	1 076	421	5 135	488	30 239	19 630	13 302	44	
105 261	13 589	—	—	—	11 821	21 543	10 233	10 808	4 796	19 875	5 804	16 899	139 364	64 528	45	
53 792	6 259	—	—	—	6 652	12 589	5 749	3 075	1 388	10 139	4 369	140 085	130 104	35 026	46	
44 602	9 717	—	—	32	6 653	7 676	4 407	3 292	384	6 993	1 000	47 361	28 210	23 546	47	
18 593	2 532	—	—	102	3 290	3 572	2 656	1 344	—	3 045	529	5 731	12 700	11 641	48	
159 294	28 532	—	—	357	25 911	25 208	15 532	34 034	6 101	16 363	5 333	28 992	178 095	67 850	49	
25 937	1 685	—	—	120	2 977	4 939	3 552	2 533	139	4 130	153	98 933	11 120	20 379	50	
24 546	3 841	—	—	43	3 226	3 208	3 214	1 339	501	3 609	125	18 589	17 653	11 694	51	
67 140	6 034	—	—	67	7 157	7 649	6 747	5 450	1 083	10 952	2 765	64 893	52 463	33 234	52	
14 084	1 034	—	—	83	1 181	3 792	2 195	835	261	2 329	63	5 848	1 275	7 789	53	
9 459	1 010	—	—	—	1 461	3 020	272	72	401	2 808	201	4 455	4 685	3 533	54	
15 004	622	—	—	—	1 139	3 359	2 019	1 827	534	2 910	19	36 515	4 459	8 891	55	
163 761	41 683	—	793	200	20 363	20 429	13 738	28 025	5 762	23 742	6 204	33 200	154 545	72 979	56	
30 742	3 688	—	—	18	3 398	5 494	4 560	2 587	32	7 532	514	69 894	20 705	17 676	57	
40 329	6 451	—	—	—	4 030	6 881	4 555	3 342	521	7 159	2 096	10 489	48 980	18 143	58	
25 031	2 111	—	—	—	2 203	4 461	3 350	1 979	699	3 968	85	73 877	4 475	15 241	59	
127 057	12 274	—	—	84	16 313	24 260	10 224	13 677	7 845	23 227	7 170	41 781	173 915	62 363	60	
37 527	8 394	—	—	492	4 286	3 612	2 329	348	178	4 513	7 881	5 691	104 642	13 378	61	
74 823	41 197	—	187	2 031	2 623	4 046	3 447	24 903	417	7 654	7 339	7 172	114 855	17 315	62	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64	

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure	
				Total	Total	Intergovernmental revenue		General revenue from own sources		Utility, liquor store, and employee retirement revenue ¹	Total
						From Federal Government	From State government	Total	Taxes		
OHIO											
1	Akron	223 019	Dec.	225 593	200 179	22 076	17 739	159 628	94 909	25 414	231 949
2	Barberton	27 623	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3	Beavercreek	33 626	Dec.	7 904	7 904	—	2 743	4 775	4 083	—	8 727
4	Bowling Green	28 176	Dec.	33 069	16 396	417	2 362	13 288	6 718	16 673	31 412
5	Brunswick	28 230	Dec.	9 092	9 069	—	1 597	6 843	4 526	23	13 881
6	Canton	84 161	Dec.	65 364	58 817	4 140	7 918	46 759	31 621	6 547	66 609
7	Cincinnati	364 040	Dec.	675 058	523 095	26 948	50 132	427 379	237 577	151 963	659 385
8	Cleveland	505 616	Dec.	702 602	535 138	63 270	68 170	402 726	272 756	167 464	803 271
9	Cleveland Heights	54 052	Dec.	46 251	41 389	1 300	2 654	34 713	23 093	4 862	40 631
10	Columbus	632 910	Dec.	646 601	557 909	47 364	51 187	452 948	286 749	88 692	728 601
11	Cuyahoga Falls	48 950	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12	Dayton	182 044	Dec.	273 641	239 139	15 176	18 954	202 002	107 246	34 502	325 811
13	East Cleveland	33 096	Dec.	18 043	14 765	1 260	2 460	10 960	10 116	3 278	18 328
14	Elyria	56 746	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15	Euclid	54 875	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16	Fairborn	31 300	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17	Fairfield	39 729	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18	Findlay	35 703	Dec.	22 489	17 975	857	3 449	13 644	8 150	4 514	20 669
19	Gahanna	27 791	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20	Garfield Heights	31 739	Dec.	15 628	15 628	—	2 688	12 940	10 214	—	15 721
21	Hamilton	61 368	Dec.	116 736	50 175	946	6 741	42 325	18 403	66 561	129 964
22	Huber Heights	38 696	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23	Kent	28 835	Dec.	19 705	16 920	150	2 237	14 104	8 368	2 785	18 999
24	Kettering	60 569	Dec.	37 311	37 311	217	3 264	33 830	25 620	—	36 384
25	Lakewood	59 718	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26	Lancaster	34 507	Dec.	32 788	20 986	—	3 377	17 097	8 931	11 802	30 269
27	Lima	45 549	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28	Lorain City	71 245	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29	Mansfield	50 627	Dec.	38 049	35 025	1 126	3 504	27 898	17 632	3 024	36 525
30	Maple Heights	27 089	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31	Marion	34 075	Dec.	20 021	19 951	820	1 525	16 429	9 199	70	20 913
32	Massillon	31 007	Dec.	15 995	15 995	630	1 776	13 131	8 083	—	16 464
33	Mentor	47 358	Dec.	28 383	28 383	—	4 117	24 053	18 343	—	29 022
34	Middletown	46 022	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35	Newark	44 389	Dec.	27 106	24 737	1 102	6 392	17 204	10 123	2 369	21 145
36	North Olmsted	34 204	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37	Parma	87 876	Dec.	34 841	34 841	467	5 382	28 660	22 648	—	37 294
38	Reynoldsburg	25 748	Dec.	9 998	8 672	—	1 751	6 921	4 262	1 326	8 799
39	Sandusky	29 764	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
40	Shaker Hghts	30 831	Dec.	30 182	30 182	177	2 634	27 113	20 438	—	28 596
41	Springfield	70 487	Dec.	51 901	47 446	4 000	5 938	37 325	21 315	4 455	45 755
42	Stow	27 702	Dec.	11 691	11 691	—	1 905	9 577	8 588	—	13 092
43	Strongsville	35 308	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
44	Toledo	332 943	Dec.	255 471	234 812	13 415	29 257	190 121	127 708	20 659	258 002
45	Upper Arlington	34 128	Dec.	22 961	22 842	—	3 396	19 446	13 329	119	23 415
46	Warren	50 793	Dec.	35 047	29 684	1 071	2 175	26 110	13 408	5 363	38 913
47	Westerville	30 269	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48	Westlake	27 018	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49	Youngstown	95 732	Dec.	66 701	54 853	5 563	7 911	41 352	28 558	11 848	63 168
50	Zanesville	26 778	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OKLAHOMA											
51	Bartlesville	34 256	June	21 943	18 925	—	315	18 610	11 536	3 018	25 325
52	Broken Arrow	58 043	June	23 444	18 447	390	1 182	16 875	11 034	4 997	20 956
53	Edmond	52 315	June	52 848	20 770	178	568	20 024	9 519	32 078	49 940
54	Enid	45 309	June	34 230	29 204	1 628	616	26 902	17 345	5 026	30 670
55	Lawton	80 561	June	40 189	31 977	—	813	31 164	20 413	8 212	14 231
56	Midwest City	52 267	June	79 123	76 480	42	564	75 874	15 056	2 643	73 696
57	Moore	40 318	June	16 907	14 064	—	94	13 684	7 240	2 843	16 267
58	Muskogee	37 708	June	72 012	67 983	—	682	67 301	12 800	4 029	71 833
59	Norman	80 071	June	121 666	115 981	933	5 880	109 168	22 440	5 685	114 468
60	Oklahoma City	444 719	June	407 225	354 765	10 141	8 383	336 130	194 078	52 460	416 887
61	Ponca City	26 359	June	36 988	14 886	952	257	13 677	6 913	22 102	37 067
62	Shawnee	26 017	June	40 125	38 201	542	460	37 162	9 281	1 924	40 657
63	Stillwater	36 676	June	64 093	39 854	602	1 208	38 044	10 236	24 239	57 859
64	Tulsa	367 302	June	472 633	416 219	15 315	13 362	387 191	166 573	56 414	491 013
OREGON											
65	Albany	29 462	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66	Beaverton	53 310	June	33 176	29 399	165	3 277	24 224	16 153	3 777	33 675
67	Corvallis	44 757	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68	Eugene	112 669	June	298 657	110 747	5 929	10 105	90 846	38 944	187 910	294 926
69	Gresham	68 235	June	34 158	30 785	245	4 381	24 122	16 401	3 373	37 104
70	Hillsboro	37 520	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
71	Lake Oswego	30 576	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72	Medford	46 951	June	32 169	28 417	475	2 908	23 243	17 096	3 752	30 688
73	Portland	437 319	June	454 657	402 451	11 757	27 597	336 710	202 843	52 206	580 690
74	Salem	107 786	June	76 821	70 350	953	6 706	61 298	36 887	6 471	82 726
75	Springfield	44 683	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
76	Tigard Town	29 344	June	16 755	16 755	85	1 790	13 855	8 004	—	18 203

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure												Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
Total	Capital outlay	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				
199 551	50 311	—	—	7 309	22 439	27 330	19 835	5 186	10 436	58 578	9 606	32 398	152 321	113 604	1
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2
8 727	2 409	—	—	63	4 190	2 359	109	452	—	—	14	—	2 245	2 666	3
15 010	1 703	—	—	103	1 457	2 007	1 386	606	462	4 248	349	16 402	8 140	7 550	4
13 711	6 384	—	—	22	1 929	1 635	933	4 561	12	817	654	10 479	2 854	2 854	5
60 158	9 024	—	—	2 286	6 819	10 145	8 833	1 734	3 287	9 794	1 876	6 451	27 432	26 939	6
525 482	128 939	—	—	32 368	44 316	65 448	49 855	41 269	53 568	115 692	12 526	133 903	259 517	220 102	7
551 671	73 595	—	36	10 448	48 181	122 576	67 329	34 928	68 231	37 895	21 735	251 600	761 241	285 330	8
38 835	3 029	71	450	371	3 030	5 466	3 893	1 945	1 491	7 038	1 668	1 796	23 223	15 383	9
599 649	137 534	—	—	22 543	52 943	126 938	67 063	40 738	4 307	120 225	58 155	128 952	246 835	223 200	10
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11
269 509	36 314	—	345	—	20 794	33 516	24 621	15 723	5 074	33 798	32 799	56 302	332 851	95 666	12
15 252	794	—	449	21	776	3 509	1 881	183	1 196	4 101	183	3 076	2 195	7 776	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
15 134	316	—	—	352	1 349	3 664	2 587	779	—	1 707	1 428	5 535	58 022	9 198	18
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19
15 721	544	—	182	68	1 559	3 349	2 455	679	25	1 322	1 683	—	24 247	8 147	20
35 670	2 832	—	—	1 064	3 198	5 677	4 670	1 977	812	11 386	4 111	94 294	304 851	25 136	21
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
17 038	5 328	—	35	304	3 109	3 101	2 082	553	494	4 542	700	1 961	9 354	5 799	23
36 384	7 417	—	—	25	7 407	6 229	3 869	9 195	101	—	1 615	—	25 068	15 009	24
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25
19 734	584	—	—	380	1 641	3 464	3 390	899	676	5 403	383	10 535	7 285	11 396	26
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28
32 542	3 208	—	—	76	3 605	5 679	4 375	664	1 962	4 803	2 312	3 983	47 830	15 873	29
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30
20 141	2 350	—	—	585	1 764	3 212	3 413	709	537	6 164	296	772	3 448	—	31
16 464	1 242	—	—	267	1 064	2 562	1 994	306	262	4 052	459	—	7 561	6 679	32
29 022	4 074	—	—	244	6 237	5 002	4 467	3 960	202	101	2 816	—	31 994	11 342	33
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34
19 400	2 927	—	—	458	1 414	3 038	2 727	1 445	142	3 775	236	1 745	4 318	9 282	35
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36
37 294	5 990	—	—	621	4 275	6 397	5 158	2 360	875	1 218	2 340	—	32 059	16 642	37
7 729	624	—	—	91	488	2 516	—	400	—	2 236	254	1 070	9 044	2 748	38
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39
28 596	3 267	—	—	234	1 860	4 975	4 425	2 604	3 561	2 783	662	—	7 450	14 034	40
41 344	4 961	—	—	679	3 779	7 742	1 870	3 574	3 574	4 706	1 211	4 411	30 773	18 796	41
13 092	3 469	—	—	124	3 590	2 150	2 771	968	—	81	133	—	2 418	5 047	42
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43
234 149	41 716	—	—	5 486	27 833	46 131	31 001	9 211	9 572	53 277	13 228	23 853	193 728	103 163	44
23 361	4 038	—	—	133	3 544	3 709	5 116	1 793	—	2 523	1 112	54	16 925	10 249	45
33 239	4 593	—	—	477	3 342	3 929	3 400	752	1 161	8 188	878	5 674	18 676	14 262	46
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48
53 808	4 178	—	—	1 660	7 056	9 481	9 527	1 205	7 226	8 309	1 426	9 360	19 510	17 891	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
21 688	6 019	—	—	—	1 153	3 275	2 332	1 450	127	8 475	558	3 637	18 164	9 686	51
16 872	2 806	—	—	556	1 160	3 281	2 736	568	—	2 135	2 020	4 084	20 530	8 965	52
20 669	2 480	—	—	—	1 194	4 210	2 855	2 455	311	4 253	11	29 271	67 638	17 726	53
24 353	4 157	—	—	—	2 903	3 428	2 891	894	1 089	3 650	474	6 317	73 307	12 789	54
10 856	1 394	—	30	185	2 338	389	59	85	48	3 809	226	3 375	3 515	22 743	55
71 744	2 925	—	—	50 613	1 338	4 785	3 767	1 181	311	3 808	2 146	1 952	24 710	20 655	56
15 136	584	—	—	94	1 093	2 443	1 666	613	—	2 140	3 310	1 131	54 128	6 943	57
65 785	1 576	—	—	49 231	1 787	3 313	3 297	1 352	237	2 269	64	6 048	2 346	32 964	58
108 120	13 082	—	39	76 507	2 746	6 622	4 231	2 437	932	8 282	1 362	6 348	48 697	48 689	59
361 779	109 998	—	—	1 125	40 908	67 515	47 982	28 985	6 437	60 395	26 096	55 108	571 114	135 148	60
20 464	2 995	—	—	131	2 486	2 822	2 458	1 969	85	2 395	23	16 603	10 915	12 244	61
37 760	3 561	—	—	23 399	2 933	2 539	1 650	1 302	542	1 929	29	2 897	25 784	15 793	62
38 353	2 905	—	—	21 507	2 176	2 905	2 557	2 339	516	1 754	342	19 506	33 750	22 087	63
444 488	102 898	—	—	18 754	27 728	46 313	34 361	26 953	5 135	89 657	99 436	46 525	1 584 973	156 159	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
29 896	3 904	—	—	—	4 378	5 231	4 578	—	—	2 196	1 147	3 779	35 247	13 125	66
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67
106 382	19 789	1 017	—	—	13 886	14 813	8 886	13 035	3 778	10 896	1 741	188 544	218 482	43 035	68
32 694	6 942	—	—	—	3 011	7 405	5 155	1 403	454	6 265	2 092	4 410	36 994	12 300	69
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71
26 729	6 017	—	—	—	4 079	5 771	3 986	1 669	547	4 426	726	3 959	11 086	12 979	72
494 724	105 545	—	—	—	64 135	71 494	47 663	36 344	19 933	115 462	42 735	85 966	758 688	180 763	73
77 455	14 474	—	—	1 927	6 642	11 555	8 650	3 900	2 797	4 143	5 271	59 403	43 577	44 774	74
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	75
18 203	4 556	—	—	—	4 030	3 272	—	765	—	4 425	925	—	16 955	4 793	76

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure			
				Total	General revenue				Total	Taxes	Utility, liquor store, and employee retirement revenue ¹	Total	
					Total	Intergovernmental revenue		General revenue from own sources					
						From Federal Government	From State government	Total					
PENNSYLVANIA													
1	Allentown	105 090	Dec.	81 981	60 585	—	6 460	54 025	32 071	21 396	72 152		
2	Altoona	51 881	Dec.	18 498	17 238	2 908	1 909	11 362	10 181	1 260	16 897		
3	Bethel Park	33 823	Dec.	12 246	11 577	—	514	10 663	7 359	669	11 029		
4	Bethlehem	71 428	Dec.	46 100	35 775	1 262	1 679	32 791	17 464	10 325	48 632		
5	Chester	41 856	Dec.	18 163	17 543	200	1 553	15 465	13 372	620	20 411		
6	Easton	26 276	Dec.	22 663	19 615	863	3 419	14 670	5 250	3 048	21 358		
7	Erie	108 718	Dec.	79 074	63 428	2 994	7 951	44 564	27 441	15 646	71 572		
8	Harrisburg	52 376	Dec.	81 206	76 123	—	2 013	74 110	15 850	5 083	79 901		
9	Johnstown	28 134	Dec.	19 648	18 797	2 873	3 507	12 316	6 320	851	19 081		
10	Lancaster	55 551	Dec.	34 301	23 889	—	3 068	20 804	11 002	10 412	34 562		
11	McKeesport	26 016	Dec.	13 301	12 256	1 518	651	10 074	5 690	1 045	14 062		
12	Monroeville	29 169	Dec.	16 558	16 558	—	1 020	15 346	11 958	—	13 988		
13	New Castle	28 334	Dec.	8 832	8 409	227	855	7 327	5 924	423	9 358		
14	Norristown	30 749	Dec.	15 419	14 836	986	684	13 152	8 807	583	17 428		
15	Philadelphia	1 585 577	June	3 470 794	2 817 666	156 801	646 167	1 943 428	1 482 875	653 128	3 723 305		
16	Pittsburgh	369 879	Dec.	406 994	373 202	20 818	21 444	282 609	236 715	33 792	428 721		
17	Plum	25 609	Dec.	5 169	5 169	—	464	4 658	3 069	—	4 940		
18	Reading	78 380	Dec.	57 304	45 209	4 504	2 221	35 618	17 185	12 095	55 529		
19	Scranton	81 805	Dec.	39 404	35 203	—	1 224	30 354	27 248	4 201	34 821		
20	State College	38 923	Dec.	14 693	14 693	—	509	13 844	5 191	—	13 056		
21	Wilkes-Barre	47 523	Dec.	27 597	24 125	—	4 823	19 235	15 678	3 472	28 376		
22	Williamsport	31 933	Dec.	12 054	11 644	774	1 586	9 260	7 269	410	12 726		
23	York	42 192	Dec.	31 482	29 993	693	2 252	27 024	10 309	1 489	32 719		
RHODE ISLAND													
24	Cranston	76 060	June	124 689	122 655	858	24 136	97 661	76 735	2 034	132 739		
25	East Providence	50 380	Oct.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
26	Newport	28 227	June	60 775	54 438	3 727	7 770	42 401	34 675	6 337	58 422		
27	Pawtucket	72 644	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
28	Providence	160 728	June	332 588	295 217	10 012	88 027	195 755	167 231	37 371	324 579		
29	Warwick	85 427	June	157 620	150 323	627	29 098	120 518	110 633	7 297	138 445		
30	Woonsocket	43 877	June	62 880	59 854	1 169	21 528	36 804	33 325	3 026	66 703		
SOUTH CAROLINA													
31	Anderson	26 184	June	15 704	15 660	1 223	614	13 814	8 667	44	19 115		
32	Charleston	80 414	Dec.	109 354	84 221	5 804	4 399	73 985	38 780	25 133	114 572		
33	Columbia	98 052	June	94 592	76 292	2 897	3 537	66 822	30 252	18 300	117 614		
34	Florence	29 813	June	23 164	14 518	2 319	1 163	11 030	9 125	8 646	20 696		
35	Greenville	58 282	Dec.	59 183	41 370	1 757	3 281	36 058	26 262	17 813	67 818		
36	Mount Pleasant	30 108	June	16 795	13 393	104	869	12 419	7 457	3 402	21 076		
37	North Charleston	70 218	June	27 075	27 075	1 450	2 802	22 808	19 450	—	49 043		
38	Rock Hill	41 643	Dec.	63 503	23 079	2 457	2 334	18 285	8 152	40 424	74 645		
39	Spartanburg	43 467	June	34 990	21 898	848	1 676	19 342	14 001	13 092	35 918		
40	Sumter	41 943	June	16 585	12 260	—	930	9 945	6 164	4 325	17 275		
SOUTH DAKOTA													
41	Rapid City	54 523	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
42	Sioux Falls	100 814	Dec.	98 274	77 876	3 457	2 381	72 027	43 125	20 398	87 585		
TENNESSEE													
43	Bartlett	26 989	June	16 000	14 069	—	2 252	9 716	6 196	1 931	18 156		
44	Chattanooga	152 466	June	514 831	226 311	21 316	46 327	111 501	62 341	288 520	556 744		
45	Clarksville	75 494	June	91 917	29 639	802	6 760	18 705	8 903	62 278	83 883		
46	Cleveland	30 354	June	82 813	34 022	1 421	8 740	14 705	6 706	48 791	81 784		
47	Columbia	28 583	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
48	Germantown	32 893	June	19 559	17 527	—	3 204	11 786	7 900	2 032	18 338		
49	Hendersonville	32 188	June	10 381	10 381	13	2 398	5 646	3 254	—	10 525		
50	Jackson	48 949	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
51	Johnson City	49 381	June	147 675	64 265	3 415	13 224	35 156	18 899	83 410	155 635		
52	Kingsport	36 365	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
53	Knoxville	165 121	June	513 661	142 374	5 981	17 132	96 214	57 026	371 287	470 518		
54	Memphis	610 337	June	1 891 139	881 799	26 740	270 273	308 906	158 825	1 009 340	1 762 350		
55	Murfreesboro	44 922	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
56	Nashville-Davidson	488 374	June	1 636 251	989 440	12 614	244 750	731 297	478 741	646 811	1 525 110		
57	Oak Ridge	27 310	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		

See footnotes at end of table.

by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Total	Capital outlay	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				
58 642	4 051	—	—	2 951	5 030	9 345	6 147	2 692	4 846	10 582	3 118	13 510	82 039	39 027	1
15 560	3 298	—	—	44	2 772	3 245	2 613	427	2 753	7	294	1 337	2 536	9 476	2
10 384	1 735	—	—	—	2 002	2 136	104	309	—	3 065	—	645	—	4 212	3
42 587	8 472	—	—	531	5 981	5 714	3 709	3 081	1 604	5 766	1 049	6 045	21 790	18 337	4
19 561	891	—	—	597	1 839	6 254	2 941	965	—	1 100	976	850	8 980	11 443	5
19 105	3 855	—	—	43	797	2 235	1 322	457	725	6 576	744	2 253	14 599	6 833	6
56 939	6 169	—	—	92	6 322	12 061	9 688	1 630	2 605	15 523	744	14 633	8 860	34 714	7
50 469	748	—	—	—	3 926	8 539	4 358	1 366	3 959	12 261	5 616	29 432	514 981	24 483	8
18 300	6 875	—	—	—	1 238	1 288	1 335	391	6 562	2 696	150	781	2 760	4 846	9
27 238	2 533	—	—	120	1 997	5 116	3 466	796	1 118	3 882	182	7 324	8 250	13 961	10
12 634	1 758	—	—	—	1 068	2 462	1 346	344	823	2 726	303	1 428	2 720	5 138	11
13 988	974	—	—	—	1 906	4 049	321	1 070	101	2 471	965	—	11 420	5 739	12
8 616	348	—	—	27	1 042	1 272	1 140	509	128	1 295	409	742	3 615	3 858	13
17 139	1 658	—	—	192	1 334	3 722	662	567	626	4 123	1 260	289	14 228	6 232	14
2 822 682	283 930	16 597	212 551	335 084	95 194	344 831	123 300	74 551	89 476	273 475	147 977	900 623	3 834 710	1 180 521	15
378 625	36 125	—	30	7 117	21 694	57 567	43 192	35 149	9 300	20 083	44 618	50 096	660 819	157 273	16
4 940	448	—	—	—	1 322	1 396	219	31	—	1 062	73	—	400	2 017	17
45 332	13 763	—	—	—	3 766	7 962	3 727	3 502	5 564	5 723	3 740	10 197	43 500	20 728	18
31 666	—	—	—	5	2 760	5 328	7 294	902	39	1 983	594	3 155	6 030	15 167	19
13 056	1 021	—	—	121	1 233	2 930	—	440	—	4 154	638	—	10 160	4 470	20
26 253	2 635	—	—	279	2 362	4 337	4 703	1 855	2 263	2 740	65	2 123	8 740	13 363	21
11 326	1 108	—	—	—	2 244	2 518	2 260	499	1 473	200	17	1 400	3 655	6 290	22
31 539	3 416	—	—	660	3 160	5 019	3 521	1 527	1 047	7 862	1 248	1 180	19 564	12 501	23
126 747	11 033	62 735	1 622	67	6 708	11 066	12 435	3 139	1 264	12 455	3 037	5 992	35 957	63 237	24
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25
50 753	292	24 590	1 043	—	386	5 720	5 054	1 408	427	4 751	1 291	7 669	38 613	32 823	26
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27
292 354	13 933	133 683	15 161	128	3 035	22 885	25 534	13 563	8 669	5 946	2 891	32 225	108 127	136 240	28
127 087	7 809	79 728	861	—	1 881	9 250	9 771	1 669	944	6 873	4 249	11 358	58 013	82 296	29
63 992	1 261	32 444	3 460	—	1 352	4 338	5 519	438	1 520	5 494	1 371	2 711	31 669	30 320	30
18 840	6 599	—	—	202	1 039	2 409	1 919	820	1 273	7 837	535	275	20 531	7 549	31
83 087	18 551	—	351	—	3 543	11 790	5 413	7 954	1 293	20 136	2 275	31 485	267 380	36 378	32
76 388	13 813	—	—	425	5 117	11 760	11 866	5 465	2 471	25 024	2 217	41 226	177 337	45 470	33
14 778	825	—	—	—	1 135	2 936	2 103	1 075	2 913	1 143	415	5 918	21 125	9 508	34
45 296	8 168	—	—	126	2 256	7 869	5 205	3 040	1 625	4 253	1 492	22 522	50 488	22 934	35
15 015	4 233	—	—	—	—	2 254	1 499	1 184	—	5 249	234	6 061	35 232	5 904	36
49 043	27 811	—	—	—	1 516	8 007	3 456	25 991	1 492	2 040	1 554	—	33 375	14 593	37
37 925	6 169	—	—	78	894	3 189	1 857	2 198	—	8 001	4 015	36 720	68 020	21 636	38
21 490	1 524	—	—	197	1 299	5 068	2 845	1 147	276	2 759	490	14 428	25 642	14 635	39
13 095	1 676	—	—	—	1 038	3 357	1 958	827	—	3 298	176	4 180	20 090	8 939	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
70 448	19 876	—	—	2 087	13 058	8 463	8 744	6 480	2 932	6 093	1 886	17 137	69 415	24 388	42
14 998	2 960	—	—	—	1 229	3 662	1 931	1 135	—	3 487	945	3 158	25 070	5 776	43
244 821	50 393	87 044	7 921	2 443	10 154	17 028	12 007	14 571	2 134	31 169	12 009	311 923	194 194	114 789	44
26 881	3 248	—	23	112	3 154	5 035	3 983	1 565	837	3 008	1 132	57 002	62 698	14 603	45
34 527	3 863	16 001	—	—	2 307	2 787	2 194	910	182	5 745	1 418	47 257	21 838	21 153	46
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47
16 543	1 623	—	—	—	2 681	2 996	2 124	1 363	—	2 649	1 026	1 795	23 067	6 808	48
10 525	1 341	7	176	12	549	3 550	1 787	636	—	1 561	602	—	16 303	4 581	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
71 098	16 318	29 898	—	—	3 800	5 611	3 133	4 104	806	11 114	2 000	84 537	68 701	19 707	51
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52
110 636	7 158	4 464	—	3 910	4 276	18 086	18 819	7 286	4 228	21 867	11 240	359 882	297 959	96 378	53
878 561	133 346	434 569	—	16 177	36 547	73 907	58 652	75 704	19 542	63 062	23 344	883 789	810 817	563 361	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
856 958	83 091	271 093	11 419	79 746	35 156	63 629	38 980	25 662	5 277	81 126	115 288	668 152	2 215 909	463 975	56
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57

Table 18. **Finances of Individual Municipal Governments With a Population of 25,000 or More**

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Utility, liquor store, and employee retirement revenue ¹	Total	
				Total	General revenue				Taxes			
					Total	Intergovernmental revenue		General revenue from own sources				
						From Federal Government	From State government	Total				
TEXAS												
1	Abilene	106 654	Sept.	63 621	50 772	1 979	1 358	47 299	29 461	12 849	66 011	
2	Amarillo	157 615	Sept.	114 902	96 122	6 395	2 141	86 627	44 343	18 780	99 316	
3	Arlington	261 721	Sept.	212 231	179 669	9 119	1 883	168 667	95 965	32 562	188 657	
4	Austin	465 622	Sept.	1 130 427	560 330	8 470	22 018	526 074	176 183	570 097	1 112 679	
5	Baytown	63 850	Sept.	36 630	31 522	595	35	30 849	22 788	5 108	38 015	
6	Beaumont	114 323	Sept.	91 679	80 078	3 366	848	75 774	44 880	11 601	87 268	
7	Bedford	43 762	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
8	Brownsville	98 962	Sept.	98 721	50 995	7 181	772	42 811	18 415	47 726	119 602	
9	Bryan	55 002	Sept.	86 140	30 398	1 159	302	28 745	13 420	55 742	84 359	
10	Carrollton	82 169	Sept.	71 800	61 812	285	3 008	58 516	39 036	9 988	69 488	
11	College Station	52 456	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
12	Conroe	27 610	Sept.	17 160	14 497	—	332	14 165	9 647	2 663	13 813	
13	Corpus Christi	257 453	July	213 873	164 012	10 248	3 811	148 862	71 037	49 861	195 311	
14	Dallas	1 006 877	Sept.	1 370 536	1 083 447	41 774	13 575	1 025 195	505 253	287 089	1 619 597	
15	Deer Park	27 652	Sept.	13 694	10 029	—	—	10 029	9 488	3 665	14 038	
16	Del Rio	30 705	Sept.	14 499	10 344	109	930	9 203	4 852	4 155	20 884	
17	Denton	66 270	Sept.	120 475	46 060	906	245	44 909	20 289	74 415	101 565	
18	De Soto	30 544	Sept.	25 702	21 881	—	39	21 796	10 256	3 821	27 904	
19	Duncanville	35 748	Sept.	22 862	18 890	—	—	18 826	13 029	3 972	25 799	
20	Edinburg	29 885	Sept.	14 436	11 961	736	8	11 202	6 375	2 475	14 831	
21	El Paso	515 342	Aug.	359 143	270 827	22 435	5 519	240 237	128 876	88 316	358 855	
22	Euess	38 149	Sept.	18 186	13 708	—	45	13 663	8 308	4 478	17 541	
23	Fort Worth	447 619	Sept.	500 619	380 720	19 343	19 018	338 707	195 733	119 899	522 690	
24	Galveston	59 070	Sept.	84 356	73 606	3 629	988	68 885	25 746	10 750	82 316	
25	Garland	180 650	Sept.	243 317	96 733	4 085	1 475	91 012	47 670	146 584	232 514	
26	Grand Prairie	99 616	Sept.	88 748	76 015	5 573	376	70 066	36 791	12 733	99 484	
27	Grapevine	29 202	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
28	Haltom City	32 856	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
29	Harlingen	48 735	Sept.	44 474	38 878	6 902	635	31 193	14 861	5 596	43 301	
30	Houston	1 630 553	June	1 801 795	1 416 573	41 036	11 082	1 352 968	779 309	385 222	1 758 002	
31	Huntsville	27 925	Sept.	13 195	9 490	—	49	9 314	4 546	3 705	15 451	
32	Hurst	33 574	Sept.	23 109	18 423	—	41	18 382	12 727	4 686	23 520	
33	Irving	155 037	Sept.	129 148	109 390	—	304	109 083	75 841	19 758	115 303	
34	Killeen	63 535	Sept.	27 320	23 519	967	112	22 429	13 574	3 801	27 674	
35	Kingsville	25 276	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
36	La Porte	27 910	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
37	Laredo	122 899	Sept.	65 763	55 736	4 934	3 224	47 578	23 250	10 027	65 389	
38	League City	30 159	Sept.	18 779	15 185	—	134	15 051	10 207	3 594	17 577	
39	Lewisville	46 521	Sept.	30 171	23 990	—	97	23 893	18 026	6 181	48 256	
40	Longview	70 311	Sept.	48 646	39 053	2 720	390	35 848	25 265	9 593	44 375	
41	Lubbock	186 206	Sept.	183 889	109 331	4 770	3 573	100 246	52 177	74 558	191 174	
42	Lufkin	30 206	Sept.	18 790	15 023	—	324	14 561	9 867	3 767	9 017	
43	McAllen	84 021	Sept.	78 179	72 637	4 197	203	66 888	27 869	5 542	78 255	
44	Mesquite	101 484	Sept.	66 211	57 612	3 019	157	54 436	30 773	8 599	74 546	
45	Midland	89 443	Sept.	77 100	62 250	5 122	468	56 638	29 942	14 850	75 454	
46	Mission	28 653	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
47	Missouri City	36 176	June	13 627	13 627	—	102	11 951	10 577	—	12 011	
48	Nacogdoches	30 872	Sept.	19 584	16 100	446	443	15 176	8 329	3 484	17 301	
49	New Braunfels	27 334	June	55 395	15 614	—	199	15 380	7 039	39 781	61 168	
50	North Richland Hills	45 895	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
51	Odessa	89 699	Sept.	53 967	41 453	1 106	231	38 754	19 813	12 514	52 497	
52	Pasadena	119 363	Sept.	58 875	48 510	3 594	202	44 512	27 418	10 365	55 920	
53	Pharr	32 921	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
54	Plano	128 713	Sept.	113 678	98 422	—	159	97 712	66 488	15 256	116 303	
55	Port Arthur	58 724	Sept.	52 327	49 166	3 446	681	44 750	27 319	3 161	49 429	
56	Richardson	74 840	Sept.	75 844	65 175	—	858	62 587	37 601	10 669	81 901	
57	Round Rock	30 923	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
58	San Angelo	84 474	Sept.	49 699	41 658	2 964	4 103	34 567	23 220	8 041	44 642	
59	San Antonio	935 933	Sept.	1 427 054	555 096	22 162	53 163	437 288	223 870	871 958	1 500 520	
60	San Marcos	28 743	Sept.	47 312	26 436	1 606	1 198	23 610	9 413	20 876	47 918	
61	Sherman	31 601	Sept.	27 163	21 588	230	174	21 184	12 404	5 575	29 712	
62	Temple	46 109	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
63	Texarkana	31 656	Sept.	31 089	22 569	567	411	21 563	11 730	8 520	24 205	
64	Texas City	40 822	Sept.	30 256	26 644	456	50	26 138	14 575	3 612	30 004	
65	Tyler	75 450	Sept.	66 913	58 703	3 528	1 289	53 848	26 044	8 210	64 294	
66	Victoria	55 076	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
67	Waco	103 590	Sept.	75 237	64 522	2 862	1 007	60 340	36 729	10 715	96 751	
68	Wichita Falls	96 259	Sept.	56 562	45 133	3 876	—	40 948	26 549	11 429	65 758	
UTAH												
69	Bountiful	36 659	June	26 643	13 385	200	633	11 813	6 679	13 258	29 123	
70	Layton	41 784	June	15 385	13 244	—	649	12 497	7 821	2 141	14 613	
71	Logan	32 762	June	33 729	15 639	93	1 844	13 333	6 144	18 090	36 788	
72	Murray	31 282	June	35 510	16 264	178	576	15 510	10 678	19 246	34 254	
73	Ogden	63 909	June	42 046	37 160	601	1 513	34 331	20 401	4 886	40 545	
74	Orem	67 561	June	31 339	27 265	1 683	1 101	24 282	14 067	4 074	31 454	
75	Provo	86 835	June	71 939	36 191	2 353	1 480	32 332	14 844	35 748	73 221	
76	St George	28 502	June	37 017	17 589	622	722	16 245	7 697	19 428	37 273	
77	Salt Lake City	159 936	June	212 925	189 188	4 483	7 260	177 445	86 730	23 737	244 611	
78	Sandy City	75 058	June	35 981	28 708	336	1 358	26 838	13 317	7 273	35 549	
79	West Jordan Town	42 892	June	16 306	13 731	273	806	12 652	7 152	2 575	16 086	
80	West Valley City	86 976	June	24 980	24 980	2 187	1 903	20 766	15 880	—	23 792	
VERMONT												
81	Burlington	39 127	Dec.	85 600	37 715	1 761	645	34 203	15 227	47 885	84 686	

See footnotes at end of table.

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure			
				Total	General revenue				Total	Taxes	Utility, liquor store, and employee retirement revenue ¹	Total	
					Total	Intergovernmental revenue		General revenue from own sources					
						From Federal Government	From State government	Total					
VIRGINIA													
1	Alexandria	111 183	June	320 528	319 470	5 403	47 551	252 111	201 874	1 058	347 485		
2	Blacksburg	34 590	June	14 219	11 506	—	2 999	7 921	3 998	2 713	16 595		
3	Charlottesville	40 341	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
4	Chesapeake	151 976	June	323 124	307 838	2 761	119 710	185 367	154 740	15 286	341 587		
5	Danville	53 056	June	145 593	81 045	5 653	34 868	40 524	25 625	64 548	151 121		
6	Hampton	133 793	June	227 235	227 235	17 025	73 008	136 788	99 262	—	217 914		
7	Harrisonburg	30 707	June	75 804	43 213	25	13 459	29 564	22 694	32 591	75 480		
8	Lynchburg	66 049	June	143 963	140 202	1 847	49 157	89 198	58 693	3 761	138 555		
9	Manassas	27 957	June	83 216	62 352	1 403	11 326	49 623	38 171	20 864	80 887		
10	Newport News	170 045	June	377 555	314 344	16 010	116 000	180 848	138 591	63 211	352 877		
11	Norfolk	261 229	June	633 413	566 134	47 795	151 719	355 241	215 954	67 279	645 970		
12	Petersburg	38 386	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
13	Portsmouth	103 907	June	215 147	193 116	13 515	80 340	98 461	73 835	22 031	225 521		
14	Richmond	203 056	June	715 137	572 274	36 987	159 005	374 334	252 611	142 863	739 700		
15	Roanoke	96 397	June	215 151	192 910	9 493	58 830	123 258	91 111	22 241	224 030		
16	Suffolk	52 141	June	94 570	91 368	4 563	40 477	46 328	35 540	3 202	95 258		
17	Virginia Beach	393 069	June	775 285	735 913	91 232	175 842	465 188	373 566	39 372	716 077		
WASHINGTON													
18	Auburn	33 102	Dec.	36 978	33 961	—	3 288	30 448	14 750	3 017	30 698		
19	Bellevue	86 874	Dec.	120 660	110 504	563	7 783	96 858	67 900	10 156	128 575		
20	Bellingham	52 179	Dec.	70 408	60 230	1 182	10 559	43 772	27 175	10 178	87 186		
21	Bremerton	38 142	Dec.	31 964	28 199	657	4 625	22 652	10 790	3 765	32 948		
22	Edmonds	30 744	Dec.	20 952	17 997	—	2 879	14 859	8 360	2 955	22 998		
23	Everett	69 961	Dec.	103 298	90 480	1 169	7 831	76 884	51 388	12 818	101 241		
24	Kennewick	42 155	Dec.	24 830	20 899	192	3 326	17 296	11 797	3 931	25 716		
25	Kent	37 960	Dec.	68 893	62 272	—	4 743	53 631	26 653	6 621	75 771		
26	Kirkland	40 052	Dec.	37 054	35 215	—	3 788	30 410	17 528	1 839	30 958		
27	Longview	31 499	Dec.	24 080	21 784	44	2 140	18 552	10 238	2 296	24 832		
28	Lynnwood	28 695	Dec.	31 756	29 518	—	4 833	23 733	14 931	2 238	32 883		
29	Olympia	33 840	Dec.	49 797	44 775	310	2 390	41 528	18 493	5 022	41 971		
30	Redmond	35 800	Dec.	44 972	41 574	—	4 476	35 533	22 202	3 398	40 174		
31	Renton	41 688	Dec.	56 092	50 790	—	3 167	47 472	27 185	5 302	48 832		
32	Richland	32 315	Dec.	48 449	24 626	287	2 860	21 334	10 169	23 823	51 194		
33	Seattle	516 259	Dec.	1 104 462	712 748	21 382	71 596	615 083	370 448	391 714	1 172 607		
34	Spokane	177 196	Dec.	194 264	166 597	2 938	26 269	136 636	57 554	27 667	213 023		
35	Tacoma	176 664	Dec.	517 992	204 362	3 213	15 276	185 364	90 391	313 630	497 476		
36	Vancouver	46 380	Dec.	58 115	46 320	290	5 078	40 671	13 344	11 795	55 901		
37	Walla Walla	26 478	Dec.	21 614	18 439	681	4 178	13 068	5 671	3 175	23 227		
38	Yakima	54 827	Dec.	45 933	42 948	4 643	3 904	33 774	19 655	2 985	49 148		
WEST VIRGINIA													
39	Charleston	57 287	June	54 895	53 544	1 963	414	50 871	28 581	1 351	54 487		
40	Huntington	54 844	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
41	Morgantown	25 879	June	27 763	21 249	350	462	20 437	7 500	6 514	29 912		
42	Parkersburg	33 862	June	82 515	78 286	189	144	77 953	7 525	4 229	76 136		
43	Wheeling	34 882	June	26 349	20 595	—	83	20 512	9 440	5 754	28 219		
WISCONSIN													
44	Appleton	65 695	Dec.	57 607	52 574	1 303	15 981	34 508	18 073	5 033	56 726		
45	Beloit	35 573	Dec.	39 035	38 892	4 754	15 593	18 144	6 349	143	31 259		
46	Brookfield	35 184	Dec.	31 894	30 567	—	3 578	26 285	13 291	1 327	34 291		
47	Eau Claire	56 856	Dec.	46 346	42 271	1 480	15 538	23 871	9 461	4 075	46 447		
48	Fond Du Lac	37 757	Dec.	31 022	29 513	277	11 627	17 337	8 645	1 509	35 988		
49	Green Bay	96 466	Dec.	91 804	85 105	990	33 966	49 406	19 932	6 699	100 814		
50	Greenfield	33 403	Dec.	19 684	19 684	—	5 367	14 002	8 906	—	19 203		
51	Janesville	52 133	Dec.	37 197	34 714	1 711	12 101	20 323	9 797	2 483	41 563		
52	Kenosha	80 352	Dec.	63 049	57 506	1 840	22 323	32 275	16 963	5 543	64 250		
53	La Crosse	51 003	Dec.	46 372	43 743	1 678	14 467	26 431	14 041	2 629	53 269		
54	Madison	191 262	Dec.	169 564	155 182	7 581	47 559	97 632	59 760	14 382	177 805		
55	Manitowoc	32 520	Dec.	49 613	26 939	288	10 910	15 252	5 577	22 674	52 710		
56	Menomonee Falls	26 840	Dec.	26 614	24 287	—	4 311	19 975	8 869	2 327	29 795		
57	Milwaukee	628 088	Dec.	832 601	600 973	50 432	256 649	293 475	166 391	231 628	683 894		
58	New Berlin	33 592	Dec.	21 720	19 693	32	3 147	16 508	7 009	2 027	21 937		
59	Oshkosh	55 006	Dec.	39 804	37 050	1 610	13 902	20 953	11 487	2 754	43 392		
60	Racine	84 298	Dec.	80 431	73 565	2 815	31 049	36 918	23 397	6 866	90 350		
61	Sheboygan	49 676	Dec.	43 239	39 688	1 593	15 882	21 009	11 603	3 551	45 993		
62	Superior	27 134	Dec.	28 172	28 172	1 226	11 153	15 647	6 475	—	32 765		
63	Waukesha	56 958	Dec.	44 901	41 042	2 592	9 800	27 782	16 165	3 859	56 511		
64	Wausau	37 060	Dec.	33 067	30 287	1 487	8 491	20 042	9 151	2 780	35 566		
65	Wauwatosa	49 366	Dec.	41 046	36 880	152	6 118	28 719	18 617	4 166	44 570		
66	West Allis	63 221	Dec.	48 290	44 583	2 303	15 104	25 956	17 584	3 707	49 649		
WYOMING													
67	Casper	46 742	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
68	Cheyenne	50 008	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
69	Laramie	26 687	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		

¹Includes unemployment compensation amounts for the District of Columbia as follows: Revenue, \$97,268; Expenditure, \$126,674; Holdings, \$0.

²Data are for fiscal year 1990-91.

by State: 1991-92—Con.

Expenditure—Con.														Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure												Utility, liquor store, and employee retirement expenditure			
Total	Capital outlay	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				
344 924	45 509	86 728	18 712	15 830	16 361	23 124	17 178	12 914	38 644	25 652	20 039	2 561	330 623	138 439	1
12 772	3 672	—	—	—	2 450	2 756	491	2 194	—	2 217	376	3 823	6 052	5 037	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3
319 044	31 280	149 741	9 733	11 696	23 320	16 557	14 465	3 973	620	10 670	12 131	22 543	277 827	145 540	4
93 512	8 913	39 733	3 452	574	3 754	4 722	4 255	2 375	3 129	8 088	4 011	57 609	111 271	53 326	5
217 914	19 866	106 142	3 810	2 392	4 292	9 703	8 178	16 260	14 329	9 053	9 412	—	199 399	104 621	6
43 077	5 160	17 620	2 535	226	4 402	1 885	1 583	1 334	—	4 920	1 695	32 403	42 853	22 409	7
129 869	19 073	47 822	8 622	1 050	4 302	6 627	5 328	1 864	747	15 229	9 319	8 786	150 887	57 284	8
61 659	5 680	27 870	1 385	1 345	3 009	4 957	448	1 292	—	5 780	5 074	19 228	73 264	11 370	9
309 180	13 621	142 432	13 997	3 734	12 593	17 163	13 373	8 379	22 118	10 516	21 304	43 697	425 945	163 262	10
586 290	84 520	196 453	31 703	29 722	20 225	34 472	20 506	23 173	66 157	22 259	51 880	59 680	1 022 535	266 568	11
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12
215 997	24 124	95 276	14 313	8 301	5 880	11 458	8 184	5 824	15 095	6 779	5 707	9 524	162 392	109 815	13
575 213	51 194	180 327	39 215	17 451	16 912	48 671	30 742	19 500	72 112	43 626	33 199	164 487	1 004 338	350 351	14
206 288	29 969	76 949	13 415	1 031	5 900	11 066	11 580	4 430	12 997	10 480	18 098	17 742	309 642	97 240	15
85 442	3 527	41 107	4 757	542	2 042	4 282	2 235	889	5 404	2 168	7 250	9 816	94 068	37 323	16
681 905	130 860	333 835	15 409	16 812	55 843	41 138	19 329	28 669	5 249	31 826	31 764	34 172	565 581	340 745	17
27 828	6 934	—	—	816	6 990	4 964	3 956	2 496	294	89	828	2 870	15 084	13 520	18
110 319	37 305	—	181	629	23 656	12 320	5 602	20 994	3 198	11 344	5 005	18 256	128 077	41 665	19
76 791	36 626	—	—	521	2 848	8 556	4 962	6 038	1 452	32 719	1 344	10 395	44 066	22 461	20
28 679	5 272	41	—	306	4 929	3 295	2 449	2 719	342	4 184	1 785	4 269	19 695	10 101	21
19 810	7 343	—	46	349	724	2 997	1 434	1 595	—	8 909	132	3 188	15 768	7 687	22
72 849	4 404	—	1 873	1 158	2 021	10 574	8 989	9 277	1 362	9 009	4 121	28 392	93 126	40 211	23
21 269	3 400	—	—	5	1 920	3 493	1 652	2 389	399	2 856	564	4 447	15 540	10 804	24
65 684	2 477	—	27	1 729	2 538	9 570	10 719	6 590	232	6 939	6 954	10 087	90 762	21 932	25
28 792	2 954	—	50	6	3 308	4 091	3 628	2 226	—	5 886	1 410	2 166	17 695	10 150	26
20 992	1 772	—	—	128	2 050	3 904	1 915	2 916	437	4 845	234	3 840	12 536	8 879	27
30 588	11 678	—	—	96	5 873	3 578	2 060	5 202	—	2 783	1 957	2 295	24 390	8 909	28
37 838	3 620	—	210	89	1 928	4 920	4 318	2 836	477	10 244	1 377	4 133	32 992	16 934	29
36 569	3 421	—	—	287	3 345	4 346	3 869	2 723	334	3 992	2 988	3 605	44 059	13 672	30
44 020	1 564	—	7	—	2 196	6 681	5 203	4 032	1 374	10 036	2 310	4 812	47 064	20 402	31
23 576	3 221	—	—	194	795	2 766	4 096	1 850	599	4 661	379	27 618	39 880	13 800	32
737 177	123 206	—	—	13 509	51 173	94 670	62 356	111 677	49 153	142 576	22 206	435 430	1 031 875	389 800	33
185 753	53 032	—	—	1 578	6 061	18 612	21 452	17 200	3 211	60 660	23 157	27 270	257 654	64 150	34
217 110	44 244	—	1 027	3 315	10 096	25 359	19 287	26 455	2 719	72 121	13 471	280 366	568 488	150 761	35
42 861	4 705	—	183	452	2 972	4 574	3 634	3 777	276	13 931	637	13 040	37 055	17 830	36
19 348	4 435	—	—	73	5 113	2 418	1 437	1 243	17	2 031	810	3 879	28 526	8 763	37
41 109	8 346	294	8	259	2 245	6 670	4 004	2 993	2 079	11 763	1 166	8 039	27 099	19 063	38
53 028	3 835	—	—	2 075	3 906	7 012	6 261	4 421	2 956	5 925	8 697	1 459	110 016	18 468	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
24 146	9 809	—	3	18	1 657	2 287	1 566	1 294	51	10 045	1 137	5 766	21 235	7 793	41
72 226	4 002	—	5	55 456	2 064	2 779	2 347	232	284	4 285	1 902	3 910	38 732	37 701	42
22 259	1 879	—	—	115	2 155	2 418	3 036	621	1 874	6 080	925	5 960	27 785	9 612	43
48 803	7 370	—	—	653	10 392	7 023	6 887	3 930	789	9 040	2 574	7 923	52 798	18 318	44
30 228	1 436	—	—	2 378	2 392	5 895	3 358	2 366	2 663	3 477	1 724	1 031	49 913	12 178	45
32 411	6 761	—	—	334	5 542	5 503	4 538	1 363	—	5 895	4 255	1 880	54 142	13 943	46
41 647	5 616	—	—	2 611	9 453	6 105	4 792	3 842	1 387	2 983	3 215	4 800	42 579	17 422	47
32 920	10 474	—	—	97	5 343	3 962	3 527	1 536	1 230	4 214	3 447	3 068	49 997	10 901	48
91 327	12 081	—	—	1 502	18 607	13 818	13 624	7 622	130	16 564	10 599	9 487	141 791	33 015	49
19 203	2 807	—	—	1 076	4 493	4 438	2 046	327	—	2 027	2 089	—	35 205	7 253	50
36 826	6 531	—	1 168	976	5 915	5 586	3 973	2 639	980	6 132	3 302	4 737	43 781	13 152	51
57 815	9 971	—	2	3 067	9 777	10 674	6 025	4 972	995	5 913	6 309	6 435	90 448	23 737	52
48 602	6 000	—	9	—	8 596	5 808	6 282	4 423	975	5 643	5 570	4 667	82 860	16 491	53
146 743	22 630	—	—	6 339	17 418	24 872	18 468	13 898	8 425	18 034	7 409	31 062	136 760	74 055	54
28 866	5 913	—	—	425	5 099	5 212	4 040	2 089	275	3 883	680	23 844	35 194	13 038	55
27 659	7 503	—	—	19	4 247	3 983	1 255	689	414	9 163	2 643	2 136	36 228	5 966	56
584 319	81 341	—	—	12 321	46 419	118 138	53 718	12 247	46 349	90 301	35 729	99 575	600 382	268 871	57
19 756	3 277	—	—	19	2 401	4 266	1 855	1 037	—	3 910	2 287	2 181	30 802	5 785	58
38 603	7 524	—	—	1 089	8 913	5 064	5 138	2 256	460	5 624	3 214	4 789	43 189	15 247	59
80 945	4 613	—	—	1 915	11 617	17 541	12 252	7 584	5 360	9 170	4 161	9 405	70 918	51 435	60
39 456	6 653	—	—	100	6 607	5 696	4 482	2 260	1 302	5 972	3 523	6 507	41 454	14 504	61
32 207	5 146	—	—	100	4 834	3 595	2 965	1 572	1 576	3 565	5 472	558	77 709	8 113	62
49 339	9 171	—	—	849	8 957	7 180	5 052	2 581	2 917	9 684	3 101	7 172	58 039	17 464	63
31 378	3 630	—	—	809	6 926	3 216	2 410	1 455	2 575	3 904	5 341	4 188	37 787	8 943	64
40 645	7 226	—	—	1 456	5 236	7 220	7 324	416	152	4 826	3 744	3 925	66 180	15 815	65
47 138	5 467	—	1 154	3 446	8 979	9 580	5 943	506	1 010	6 448	1 602	2 511	48 331	21 157	66
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69

Table 19. Finances of Individual Northeast Township Governments With a Population of

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure	
			Total	General revenue						Utility, liquor store, and employee retirement revenue	Total
				Total	Intergovernmental revenue		General revenue from own sources				
					From Federal Government	From State government	Total	Taxes			
CONNECTICUT											
1 Branford Town -----	27 603	June	20 907	20 907	721	5 377	14 809	12 328	—	33 242	
2 Cheshire Town -----	25 684	June	52 733	51 769	—	13 756	37 833	33 719	964	58 145	
3 East Hartford Town -----	50 452	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
4 East Haven Town -----	26 144	June	46 762	46 762	—	13 605	32 939	29 926	—	49 486	
5 Enfield Town -----	45 532	June	76 419	76 419	—	25 925	50 269	47 597	—	74 262	
6 Fairfield Town -----	53 418	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
7 Glastonbury Town -----	27 901	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
8 Greenwich Town -----	58 441	June	167 967	159 842	798	16 275	142 769	121 123	8 125	178 658	
9 Groton Town -----	45 144	June	84 074	80 264	7 758	24 074	48 232	37 774	3 810	89 981	
10 Hamden Town -----	52 434	June	96 745	94 166	587	17 273	75 853	72 384	2 579	99 947	
11 Manchester Town -----	51 618	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
12 Newington Town -----	29 208	June	49 563	49 563	—	10 715	38 831	36 121	—	45 191	
13 Southington Town -----	38 518	June	71 227	67 036	—	19 648	47 388	42 633	4 191	73 525	
14 Stratford Town -----	49 389	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
15 Trumbull Town -----	32 016	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
16 Vernon Town -----	29 841	June	57 263	57 263	—	19 624	37 402	29 287	—	61 885	
17 Wallingford Town -----	40 822	June	133 156	78 796	42	17 957	60 740	50 958	54 360	140 672	
18 West Hartford Town -----	60 110	June	123 446	122 436	1 233	14 380	106 823	97 326	1 010	128 220	
19 Wethersfield Town -----	25 651	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
20 Windsor Town -----	27 817	June	54 789	54 789	120	10 650	44 019	35 620	—	53 153	
MASSACHUSETTS											
21 Agawam Town -----	27 323	June	33 333	32 023	—	8 726	23 297	20 068	1 310	34 582	
22 Amherst Town -----	35 228	June	30 429	28 724	6	7 123	21 543	15 393	1 705	36 104	
23 Andover Town -----	29 151	June	60 063	52 767	—	4 109	48 658	43 396	7 296	54 752	
24 Arlington Town -----	44 630	June	71 458	63 319	1 129	13 189	48 997	41 367	8 139	72 638	
25 Barnstable Town -----	40 949	June	72 385	72 385	4 242	5 060	63 083	51 748	—	67 120	
26 Billerica Town -----	37 609	June	57 317	54 471	63	12 100	42 308	38 819	2 846	58 227	
27 Braintree Town -----	33 836	June	91 845	46 678	132	9 842	36 692	33 994	45 167	85 821	
28 Brookline Town -----	54 718	June	115 959	101 468	1 784	11 330	88 354	71 521	14 491	113 947	
29 Chelmsford Town -----	32 383	June	50 021	50 021	52	9 043	40 926	34 065	—	49 876	
30 Dartmouth Town -----	27 244	June	45 832	42 636	—	21 410	21 226	18 439	3 196	42 195	
31 Dracut Town -----	25 594	June	26 746	26 409	—	7 989	18 420	16 455	337	27 447	
32 Falmouth Town -----	27 960	June	49 320	44 882	60	4 315	40 507	36 472	4 438	47 989	
33 Framingham Town -----	64 989	June	105 231	96 445	3 000	14 171	79 274	69 239	8 786	104 808	
34 Lexington Town -----	28 974	June	63 428	57 707	64	5 616	52 027	45 271	5 721	64 306	
35 Methuen Town -----	39 990	June	56 716	51 184	1 201	10 930	39 053	30 357	5 532	58 693	
36 Milford Town -----	25 355	June	38 808	36 807	590	10 435	25 782	20 836	2 001	37 024	
37 Milton Town -----	25 725	June	37 493	34 939	—	4 567	30 299	26 212	2 554	39 358	
38 Natick Town -----	30 510	June	50 629	46 866	76	7 127	39 663	33 207	3 763	57 390	
39 Needham Town -----	27 557	June	77 647	71 796	84	4 286	67 426	38 675	5 851	71 823	
40 North Attleborough Town -----	25 038	June	49 542	29 241	527	7 649	21 065	17 937	20 301	50 604	
41 Norwood Town -----	28 700	June	72 065	38 862	472	7 606	30 784	25 698	33 203	74 211	
42 Plymouth Town -----	45 608	June	75 738	70 903	1 823	6 373	62 674	58 067	4 835	77 615	
43 Randolph Town -----	30 093	June	41 269	40 025	—	9 619	30 394	27 085	1 244	40 726	
44 Saugus Town -----	25 549	June	35 883	34 215	—	6 218	27 996	23 758	1 668	38 363	
45 Stoughton Town -----	26 777	June	37 218	35 821	51	7 596	28 174	23 318	1 397	39 490	
46 Tewksbury Town -----	27 266	June	39 725	36 480	162	7 625	28 693	25 072	3 245	41 853	
47 Watertown Town -----	33 284	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
48 Wellesley Town -----	26 615	June	78 764	52 325	—	3 646	48 647	35 641	26 439	74 082	
49 West Springfield Town -----	27 537	June	39 182	35 585	275	8 531	26 779	23 499	3 597	41 780	
50 Weymouth Town -----	54 063	June	71 992	64 948	1 063	19 901	43 984	38 589	7 044	79 365	
NEW HAMPSHIRE											
51 Derry Town -----	29 603	June	21 453	20 060	—	2 098	17 349	14 606	1 393	21 345	
52 Salem Town -----	25 746	Dec.	22 319	20 892	88	1 425	19 379	14 467	1 427	19 925	

See footnotes at end of table.

25,000 or More by State: 1991-92

Expenditure—Con.														Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure																
Total	Capital outlay	Major functions														
		Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Solid waste management	Interest on general debt					
33 242	375	23 161	80	146	1 049	1 755	452	240	255	1 361	916	—	11 314	11 169	1	
58 031	8 137	34 135	573	472	2 891	4 708	983	984	—	3 991	1 957	114	34 330	27 669	2	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3	
49 486	5 592	27 015	398	480	2 186	2 833	2 776	719	99	3 199	1 879	—	32 020	28 369	4	
74 262	2 771	47 684	566	915	3 436	4 067	—	975	535	6 064	1 084	—	10 495	42 438	5	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7	
173 297	10 439	71 778	12 360	3 325	4 694	9 149	4 396	6 937	938	7 253	—	5 361	—	85 463	8	
89 317	13 161	49 610	1 402	855	3 994	5 611	165	2 080	689	5 019	1 937	664	29 865	40 670	9	
97 230	9 110	55 561	945	658	4 971	5 653	6 723	1 610	68	5 491	1 880	2 717	28 890	50 043	10	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11	
45 191	1 513	27 325	329	146	1 897	3 222	577	976	—	2 778	768	—	13 220	27 748	12	
71 185	8 204	44 292	892	380	5 849	3 387	3 217	1 562	10	3 594	945	2 340	25 761	32 670	13	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15	
61 885	7 219	37 317	1 060	515	803	3 191	728	890	144	6 052	1 252	—	18 115	31 743	16	
81 190	8 001	44 499	1 183	552	3 438	4 700	3 277	680	—	5 978	2 247	59 482	43 690	43 168	17	
123 960	9 463	63 174	1 173	1 313	9 791	10 226	8 578	6 422	1 559	8 189	2 139	4 260	36 271	69 732	18	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19	
52 951	3 474	28 130	405	467	3 969	3 801	579	1 860	273	3 440	1 015	202	27 785	29 103	20	
33 377	352	18 997	37	252	1 700	2 110	1 905	180	5	1 701	583	1 205	7 582	23 833	21	
34 499	4 386	15 982	100	1 023	1 707	1 965	1 196	680	432	2 669	785	1 605	20 674	15 986	22	
49 675	632	27 321	82	237	1 867	2 825	3 177	642	39	2 665	1 323	5 077	28 374	31 139	23	
65 597	2 066	26 615	185	130	1 686	3 925	3 630	934	1 091	3 439	357	7 041	7 830	33 640	24	
67 120	8 442	30 250	128	447	4 453	4 791	—	2 683	49	4 347	2 410	—	37 900	34 645	25	
56 060	4 283	32 485	346	599	1 417	3 219	3 432	177	—	7 079	1 458	2 167	26 535	30 888	26	
49 107	1 947	26 553	135	228	2 762	4 205	4 409	1 284	17	837	116	36 714	6 595	3 635	27	
102 085	3 568	46 895	186	711	2 946	7 720	8 441	2 104	1 345	3 506	976	11 862	24 831	62 430	28	
49 876	6 755	26 466	—	196	1 345	2 632	2 782	110	—	7 394	1 858	—	30 978	27 500	29	
40 708	13 054	17 224	82	398	1 918	2 366	—	134	—	1 228	535	1 487	8 790	17 401	30	
27 187	1 211	16 134	157	66	1 218	1 490	952	83	—	1 817	677	260	6 780	13 615	31	
44 861	1 540	24 787	49	172	1 965	2 715	2 829	671	—	2 342	1 135	3 128	16 620	26 371	32	
97 885	2 240	51 028	200	290	3 949	5 003	7 344	1 079	643	3 841	208	6 923	5 460	55 552	33	
59 630	1 370	33 722	66	137	3 138	2 668	2 474	1 300	—	2 229	1 514	4 676	21 362	34 260	34	
53 817	2 886	26 861	168	198	2 750	3 134	3 805	569	670	4 800	1 598	4 876	22 413	29 505	35	
35 385	2 189	20 932	263	231	1 495	1 952	1 725	595	606	2 339	621	1 639	9 419	20 461	36	
36 173	420	17 462	14	80	1 458	3 173	2 481	202	—	1 276	192	3 185	3 220	20 613	37	
53 246	4 132	24 426	142	197	1 513	2 571	3 539	301	—	1 925	692	4 144	10 715	27 858	38	
67 227	2 983	23 223	102	19 804	2 064	2 603	3 354	300	—	1 915	971	4 596	14 503	37 076	39	
29 342	978	17 128	151	284	1 063	1 907	1 821	337	—	2 163	762	21 262	15 800	16 550	40	
46 278	1 114	22 734	131	230	2 403	3 442	3 426	587	—	2 038	116	27 933	1 420	26 749	41	
72 843	7 086	42 590	346	411	5 002	4 771	4 765	685	826	2 001	1 059	4 772	15 830	29 896	42	
39 926	542	22 338	155	277	1 184	2 903	1 905	232	—	1 196	374	800	1 060	20 992	43	
37 749	823	20 017	64	186	1 479	2 395	1 746	560	—	2 859	1 410	614	20 950	18 141	44	
38 274	884	20 380	113	552	1 638	2 487	2 187	406	—	2 397	682	1 216	10 661	22 509	45	
39 472	1 413	20 747	157	104	3 044	3 267	2 377	74	—	1 721	1 161	2 381	20 233	20 581	46	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47	
50 546	1 239	21 660	30	4 972	2 602	3 061	2 737	1 289	—	1 702	420	23 536	11 166	29 400	48	
36 873	2 403	16 771	184	597	1 749	3 560	2 741	321	818	3 341	177	4 907	6 252	21 511	49	
68 225	810	33 357	469	334	1 898	4 761	3 919	210	721	3 576	808	11 140	24 710	39 289	50	
17 235	1 946	—	214	805	1 969	2 197	1 977	369	52	3 688	1 293	4 110	25 294	5 978	51	
18 020	799	—	409	109	1 541	3 426	3 868	469	—	3 402	624	1 905	10 745	9 171	52	

Table 19. Finances of Individual Northeast Township Governments With a Population of

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure			
				Total	General revenue				Total	Taxes	Utility, liquor store, and employee retirement revenue	Total	
					Total	Intergovernmental revenue		General revenue from own sources					
						From Federal Government	From State government	Total					
NEW JERSEY													
1	Belleville Twp	34 213	Dec.	22 952	21 601	—	5 242	16 359	15 175	1 351	24 947		
2	Berkeley Twp	37 319	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
3	Bloomfield Twp	45 061	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
4	Brick Twp	66 473	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
5	Bridgewater Twp	32 509	Dec.	18 027	18 027	—	7 495	10 532	4 707	—	16 592		
6	Cherry Hill Twp	69 348	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
7	Dover Twp	76 371	Dec.	34 438	34 438	—	11 941	22 492	16 855	—	43 112		
8	East Brunswick Twp	43 548	Dec.	28 062	23 201	—	4 000	19 201	15 516	4 861	33 784		
9	Edison Twp	88 680	Dec.	163 133	159 065	453	46 482	112 130	101 161	4 068	171 917		
10	Evesham Twp	35 309	Dec.	12 365	12 365	—	3 988	8 377	6 487	—	10 210		
11	Ewing Twp	34 185	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
12	Franklin Twp (Somerset Co)	42 780	Dec.	28 906	24 279	—	5 393	18 886	16 122	4 627	32 008		
13	Gloucester Twp	53 797	Dec.	16 931	16 931	1 364	3 554	11 888	10 514	—	17 359		
14	Hamilton Twp (Mercer Co)	86 553	Dec.	49 182	49 182	—	18 419	30 763	19 725	—	53 767		
15	Hillsborough Twp	28 808	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
16	Howell	38 987	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
17	Irvington Twp	61 018	Dec.	40 887	40 887	28	11 992	28 465	22 583	—	47 726		
18	Jackson Twp	33 233	Dec.	12 012	12 012	—	2 561	9 451	8 794	—	12 633		
19	Lakewood Twp	45 048	Dec.	18 369	18 369	2 231	1 148	14 990	13 811	—	22 442		
20	Lawrence Twp (Mercer Co)	25 787	Dec.	19 143	19 143	154	5 018	13 971	10 406	—	26 543		
21	Livingston Twp	26 609	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
22	Manalapan Twp	26 716	Dec.	10 042	9 981	—	2 594	7 387	6 125	61	11 410		
23	Manchester Twp	35 976	Dec.	15 626	15 626	—	6 113	9 479	7 983	—	14 233		
24	Marlboro Twp	27 974	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
25	Middletown Twp	68 183	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
26	Monroe Twp (Gloucester Co)	26 703	Dec.	11 416	11 416	—	5 713	5 703	5 361	—	10 856		
27	Montclair Twp	37 729	Dec.	74 907	71 296	10	12 865	58 414	55 145	3 611	87 257		
28	Mount Laurel Twp	30 270	Dec.	10 541	10 541	—	2 113	8 428	6 007	—	10 932		
29	Neptune Twp	28 148	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
30	North Bergen Twp	48 414	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
31	North Brunswick Twp	31 287	Dec.	19 023	16 005	—	4 116	11 889	8 272	3 018	22 240		
32	Nutley Twp	27 099	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
33	Ocean Twp (Monmouth Co)	25 058	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
34	Old Bridge Twp	56 475	Dec.	23 435	23 435	—	4 529	18 906	17 813	—	20 493		
35	Orange Twp	29 925	Dec.	46 687	44 078	2 848	26 759	14 471	10 025	2 609	62 681		
36	Parsippany-Troy Hills Twp	48 478	Dec.	40 439	36 506	201	6 510	29 795	15 243	3 933	44 660		
37	Pemberton Twp	31 342	Dec.	11 578	10 777	—	4 346	6 431	4 332	801	12 030		
38	Pennsauken Twp	34 738	Dec.	21 083	21 083	—	7 623	13 122	10 053	—	17 856		
39	Piscataway Twp	47 089	Dec.	22 335	22 335	—	5 668	16 667	11 073	—	33 936		
40	South Brunswick Twp	25 792	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
41	Teaneck Twp	37 825	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
42	Union Twp (Union Co)	50 024	Dec.	40 591	40 591	—	7 332	33 259	25 641	—	42 559		
43	Washington Twp (Gloucester Co)	41 960	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
44	Wayne Twp	47 025	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
45	West Milford Twp	25 430	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
46	West Orange Twp	39 103	Dec.	32 259	32 259	—	5 462	26 797	23 558	—	26 543		
47	Willingboro Twp	36 291	Dec.	14 289	14 289	—	4 368	9 875	9 198	—	16 583		
48	Winslow Twp	30 087	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
49	Woodbridge Twp	93 086	Dec.	66 217	66 217	1 274	23 970	40 773	29 632	—	58 228		

See footnotes at end of table.

25,000 or More by State: 1991-92—Con.

Expenditure—Con.															
General expenditure												Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
Total	Capital outlay	Major functions													
		Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Solid waste management	Interest on general debt				
23 581	570	—	123	679	2 000	4 648	3 512	246	95	4 046	177	1 366	10 873	11 994	1
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4
16 592	931	—	97	291	2 824	3 025	675	612	—	3 519	979	—	15 002	6 270	5
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6
43 112	5 270	—	1 795	232	3 542	8 144	—	3 383	709	6 414	1 935	—	28 863	17 750	7
29 830	2 898	—	26	145	2 980	6 602	271	2 299	—	2 860	3 458	3 954	59 346	11 398	8
168 060	10 822	97 319	585	756	2 763	17 456	7 078	927	942	16 672	3 916	3 857	63 858	82 173	9
10 210	320	—	128	21	655	2 295	—	1 140	—	1 565	718	—	13 274	4 613	10
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11
18 656	39	—	114	426	1 746	4 774	250	585	—	666	1 228	13 352	32 831	8 470	12
17 359	1 733	—	24	9	2 382	3 496	3	654	1 232	3 198	1 678	—	29 728	6 241	13
53 767	7 274	—	842	1 387	5 397	10 179	—	2 322	475	13 289	3 264	—	65 267	22 126	14
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16
47 726	294	—	250	602	1 498	7 995	6 755	567	2 467	6 264	2 175	—	45 497	18 966	17
12 633	962	—	279	114	1 507	3 542	—	266	—	735	558	—	9 421	6 222	18
22 442	2 002	—	300	45	831	5 250	4	917	2 331	2 686	3 287	—	46 516	9 612	19
26 543	7 982	—	378	253	4 590	3 582	2 013	3 162	352	4 199	1 322	—	27 838	6 566	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
11 348	842	—	32	323	1 000	2 753	25	647	—	1 898	954	62	15 827	4 087	22
14 233	—	—	200	173	1 547	4 179	296	181	—	486	1 629	(NA)	25 648	6 981	23
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25
10 856	227	—	17	73	1 316	2 528	275	242	—	1 238	426	—	5 931	5 092	26
84 345	5 499	49 623	248	889	1 223	5 357	3 803	1 537	—	4 397	4 763	2 912	37 990	37 620	27
10 932	663	—	19	160	884	2 491	—	499	27	1 208	829	—	11 099	4 046	28
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30
19 397	2 372	—	40	2	693	4 562	351	751	14	5 045	640	2 843	24 985	8 298	31
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	33
20 493	—	—	60	529	1 416	5 966	—	744	—	516	842	—	23 705	10 677	34
60 816	793	34 482	195	1 155	765	4 975	3 815	487	3 459	2 430	624	1 865	29 837	24 462	35
41 054	3 393	—	106	580	4 759	7 091	192	3 011	—	10 171	6 501	3 606	125 444	16 700	36
11 274	1 136	—	705	82	1 244	2 322	202	668	—	922	895	756	16 834	4 112	37
17 856	86	—	202	28	1 363	5 689	828	1 371	—	—	1 656	—	21 427	8 471	38
33 936	13 405	—	207	588	2 365	4 924	128	897	838	3 475	1 343	—	28 546	10 393	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
42 559	4 378	—	323	590	5 274	8 071	5 872	442	—	11 401	855	—	13 958	15 884	42
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45
26 543	2 091	—	70	983	2 641	5 029	4 366	866	—	3 364	872	—	14 104	13 386	46
16 583	3 379	—	35	21	3 952	4 013	543	327	—	1 782	1 113	—	8 972	7 819	47
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48
58 228	1 200	—	159	896	3 811	9 375	—	1 952	1 714	15 131	4 176	—	48 131	21 214	49

Table 19. Finances of Individual Northeast Township Governments With a Population of

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue						Expenditure		
				Total	General revenue						Utility, liquor store, and employee retirement revenue	Total
					Total	Intergovernmental revenue		General revenue from own sources				
						From Federal Government	From State government	Total	Taxes			
NEW YORK												
1	Amherst Town	111 711	Dec.	82 785	82 785	9 767	2 781	60 933	49 015	—	83 521	
2	Babylon Town	202 889	Dec.	104 732	103 889	7 183	4 745	91 961	34 386	843	114 099	
3	Bethlehem Town	27 552	Dec.	15 483	14 050	136	737	9 304	7 227	1 433	15 193	
4	Brighton Town (Monroe Co)	34 455	Dec.	12 385	12 385	899	804	10 339	8 535	—	11 744	
5	Brookhaven Town	407 779	Dec.	159 538	159 332	5 387	13 092	140 811	104 429	206	176 011	
6	Carmel Town	28 816	Dec.	15 952	15 542	—	928	14 343	10 440	410	15 340	
7	Cheektowaga Town	99 314	Dec.	39 519	39 514	954	1 489	31 911	26 390	5	40 432	
8	Chili Town	25 178	Dec.	4 958	4 958	—	314	4 323	3 636	—	6 147	
9	Cicero Town	25 560	Dec.	6 005	6 005	—	638	4 731	4 154	—	4 873	
10	Clarkstown Town	79 346	Dec.	60 682	60 591	—	2 751	57 840	39 945	91	65 444	
11	Clay Town	59 749	Dec.	11 738	10 704	—	1 115	9 043	8 194	1 034	11 390	
12	Clifton Park Town	30 117	Dec.	10 991	10 956	113	924	5 407	2 620	35	8 275	
13	Colonie Town	76 494	Dec.	52 814	48 931	1 162	2 140	36 172	16 093	3 883	59 586	
14	Cortlandt Town	37 357	Dec.	21 165	18 894	—	1 629	16 898	14 608	2 271	19 869	
15	De Witt Town	25 148	Dec.	12 273	10 118	45	579	9 460	7 531	2 155	12 799	
16	Eastchester Town	30 867	Dec.	17 464	17 463	779	772	15 725	11 366	1	15 745	
17	Gates Town	28 583	Dec.	7 853	7 853	694	382	6 355	5 786	—	8 250	
18	Glennville Town	28 771	Dec.	7 502	6 835	148	548	4 251	3 360	667	6 576	
19	Greece Town	90 106	Dec.	30 028	26 218	2 197	1 901	21 080	18 852	3 810	34 565	
20	Greenburgh Town	83 816	Dec.	41 834	37 506	588	1 065	34 452	28 260	4 328	41 398	
21	Guilderland Town	28 764	Dec.	18 454	17 377	161	392	12 993	6 546	1 077	18 277	
22	Hamburg Town	53 735	Dec.	21 129	21 101	169	1 045	17 220	14 809	28	24 014	
23	Haverstraw Town	32 712	Dec.	8 216	8 216	—	145	7 902	3 686	—	6 812	
24	Hempstead Town	725 639	Dec.	321 898	314 117	9 676	10 400	260 221	164 677	7 781	326 856	
25	Henrietta Town	36 376	Dec.	10 529	7 825	—	1 517	5 871	3 164	2 704	10 403	
26	Huntington Town	191 474	Dec.	96 005	93 030	694	7 017	83 612	65 122	2 975	108 536	
27	Irondequoit Town	52 377	Dec.	14 655	14 153	769	1 355	11 509	9 880	502	18 855	
28	Islip Town	299 587	Dec.	174 863	173 664	3 454	6 183	141 224	82 132	1 199	189 887	
29	Lancaster Town	32 181	Dec.	9 269	9 265	36	232	7 860	6 700	4	9 032	
30	Mamaroneck Town	27 706	Dec.	11 526	11 365	—	384	10 880	8 716	161	11 520	
31	Manlius Town	30 656	Dec.	9 268	9 264	12	978	8 270	6 011	4	8 306	
32	Mount Pleasant Town	40 590	Dec.	18 123	17 787	45	398	17 142	12 273	336	19 666	
33	North Hempstead Town	211 393	Dec.	106 540	96 311	2 445	2 717	83 064	57 554	10 229	134 902	
34	Orangetown Town	46 742	Dec.	27 942	27 942	—	1 244	26 136	20 686	—	26 260	
35	Ossining Town	34 124	Dec.	5 636	5 636	—	235	5 362	4 331	—	5 694	
36	Oyster Bay Town	292 657	Dec.	186 175	174 913	1 992	6 720	156 774	112 555	11 262	213 209	
37	Penfield Town	30 219	Dec.	7 586	7 586	325	350	6 331	4 491	—	7 306	
38	Perinton Town	43 015	Dec.	9 787	9 674	861	603	7 687	4 560	113	8 024	
39	Poughkeepsie Town	40 143	Dec.	23 201	21 028	694	764	18 453	13 918	2 173	24 088	
40	Ramapo Town	93 861	Dec.	43 250	43 250	2 428	1 344	38 637	31 339	—	43 491	
41	Rotterdam Town	28 395	Dec.	11 492	11 274	536	418	7 879	5 935	218	13 172	
42	Rye Town	39 524	Dec.	1 797	1 797	—	266	1 507	905	—	1 720	
43	Salina Town	35 145	Dec.	11 827	10 884	200	349	5 519	4 372	943	9 639	
44	Smithtown Town	113 406	Dec.	46 088	44 297	1 463	3 376	37 402	31 410	1 791	50 311	
45	Southampton Town	44 976	Dec.	38 353	37 561	3 450	2 198	31 873	29 047	792	36 707	
46	Tonawanda Town	82 464	Dec.	48 709	43 879	2 309	2 242	32 467	19 207	4 830	50 456	
47	Union Town	59 786	Dec.	14 742	14 682	2 266	547	7 997	5 952	60	16 564	
48	Vestal Town	26 733	Dec.	11 394	10 677	72	773	6 395	4 208	717	10 871	
49	Wappinger Town	26 008	Dec.	7 289	6 952	—	649	5 688	3 909	337	9 663	
50	Warwick Town	27 193	Dec.	5 062	4 870	12	315	4 050	3 279	192	6 621	
51	Webster Town	31 639	Dec.	12 394	12 394	452	434	10 179	6 964	—	12 564	
52	West Seneca Town	47 830	Dec.	20 248	20 248	46	595	16 628	13 481	—	18 951	
53	Yorktown Town	33 467	Dec.	28 443	24 673	588	554	22 967	15 917	3 770	26 612	
PENNSYLVANIA												
54	Abington Twp (Montgomery Co)	56 322	Dec.	29 105	27 335	723	900	25 712	15 413	1 770	23 968	
55	Bensalem Twp	56 786	Dec.	13 746	13 746	576	1 380	11 790	9 415	—	17 153	
56	Bristol Twp	57 129	Dec.	13 577	13 577	1 038	732	11 704	7 292	—	15 646	
57	Cheltenham Twp	34 923	Dec.	16 036	16 036	—	1 233	14 793	8 804	—	16 359	
58	Falls Twp (Bucks Co)	34 997	Dec.	8 895	8 447	—	405	8 004	2 632	448	8 914	
59	Haverford Twp	49 848	Dec.	16 437	16 437	542	1 553	14 162	8 509	—	16 903	
60	Hempfield Twp (Westmoreland Co)	42 609	Dec.	7 015	7 015	22	1 679	5 312	4 543	—	6 463	
61	Lower Makefield Twp	25 083	Dec.	9 151	9 151	—	338	8 813	4 328	—	7 965	
62	Lower Merion Twp	58 003	Dec.	39 612	37 298	1 172	4 916	31 136	22 702	2 314	36 140	
63	Lower Paxton Twp	39 162	Dec.	8 383	7 854	—	713	7 141	6 253	529	7 333	
64	Manheim Twp (Lancaster Co)	28 880	Dec.	13 667	13 667	—	463	13 204	7 730	—	13 730	
65	McCandless Twp	28 781	Dec.	7 655	7 655	—	555	7 075	6 036	—	8 789	
66	Middletown Twp (Bucks Co)	43 063	Dec.	14 534	12 539	103	520	11 695	4 949	1 995	13 982	
67	Millcreek Twp (Erie Co)	46 820	Dec.	11 187	11 187	—	899	10 288	6 776	—	11 044	
68	Mount Lebanon Twp	33 362	Dec.	17 443	16 422	—	585	15 837	12 423	1 021	17 095	
69	Northampton Twp (Bucks Co)	35 406	Dec.	8 313	8 313	45	783	7 365	4 099	—	9 619	
70	North Huntingdon Twp	28 158	Dec.	5 036	5 036	—	950	4 086	3 826	—	4 295	
71	Penn Hills Twp	51 479	Dec.	16 289	16 289	522	1 198	14 408	9 986	—	17 396	
72	Radnor Twp	28 703	Dec.	12 636	12 636	—	599	12 037	8 666	—	15 111	
73	Ridley Twp	31 169	Dec.	10 311	10 311	—	873	9 113	5 219	—	10 461	
74	Ross Twp (Allegheny Co)	33 482	Dec.	9 551	9 376	—	732	8 644	5 961	175	9 320	
75	Shaler Twp	30 533	Dec.	9 259	5 887	—	597	5 290	4 351	3 372	8 879	
76	Tredyffrin Twp	28 028	Dec.	12 706	12 706	—	918	11 786	5 531	—	11 142	
77	Upper Darby Twp	81 177	Dec.	37 025	32 788	—	5 894	26 416	15 749	4 237	33 332	
78	Upper Merion Twp	25 722	Dec.	16 943	16 943	—	2 024	14 919	8 687	—	15 193	
79	Upper Moreland Twp	25 313	Dec.	8 521	8 159	—	372	7 786	6 716	362	8 117	
80	Warminster Twp	32 832	Dec.	12 738	12 738	—	755	11 946	8 184	—	9 332	

See footnotes at end of table.

25,000 or More by State: 1991-92—Con.

Expenditure—Con.															
General expenditure													Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
Total	Capital outlay	Major functions													
		Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Solid waste management	Interest on general debt				
82 654	10 812	—	9 213	2	7 664	8 808	2 138	5 557	149	22 833	10 772	867	130 537	23 304	1
113 051	11 501	—	5 769	1 248	13 595	561	7 618	7 088	—	20 887	28 054	1 048	389 736	26 253	2
12 980	1 085	—	137	70	3 216	1 524	10	699	—	2 132	967	2 21	17 220	6 040	3
11 744	338	—	—	—	2 891	2 408	391	526	—	1 465	339	—	4 583	6 145	4
175 178	35 175	—	3 800	1 891	32 960	1 894	354	14 446	1 150	33 404	20 627	833	281 279	39 688	5
13 776	1 774	—	—	46	3 259	2 849	1 061	573	—	1 391	1 451	1 564	21 771	5 086	6
40 405	4 127	—	—	17	6 497	7 641	213	2 967	—	11 721	1 550	27	19 764	17 350	7
5 903	228	—	—	1	2 054	48	918	417	—	212	120	244	1 453	2 267	8
4 756	334	—	—	—	1 498	258	623	340	29	244	372	117	5 733	1 477	9
63 973	6 892	—	—	1 377	7 254	10 457	1	4 520	—	22 789	2 199	1 471	33 128	21 793	10
10 205	753	—	—	—	2 912	910	1 793	473	—	114	484	729	1 185	11 999	11
8 106	280	—	—	220	1 824	28	—	1 061	—	114	387	1 492	169	13 259	12
54 037	13 085	—	690	1 418	5 283	4 743	1 950	2 606	314	6 175	7 260	5 549	97 641	17 877	13
15 412	864	—	—	94	3 768	793	142	1 796	—	2 077	43	4 457	5 289	8 326	14
9 841	820	—	—	—	2 438	1 637	548	672	33	1 558	267	2 958	8 016	3 534	15
15 620	543	—	741	—	2 336	3 215	—	2 213	98	1 325	485	125	5 670	8 235	16
8 248	164	—	3	—	2 193	1 458	—	392	—	73	52	2	774	4 213	17
5 984	613	—	153	39	1 604	1 189	152	207	—	649	58	592	1 031	2 865	18
28 795	4 431	—	—	—	6 875	6 664	115	1 985	148	4 253	1 278	5 770	21 725	13 198	19
37 663	1 654	—	147	158	2 881	6 496	886	5 143	1 862	2 431	2 005	3 735	22 462	20 078	20
16 468	1 734	—	173	442	2 172	1 098	115	683	—	3 159	5 171	1 809	64 529	4 840	21
19 064	1 311	—	—	191	3 100	3 927	1 640	2 005	317	2 158	446	4 950	18 547	7 891	22
6 734	222	—	—	272	729	1 667	105	422	—	1 157	104	78	1 185	2 988	23
315 361	21 005	—	1 998	828	30 202	5 324	2 594	44 376	5 810	116 716	39 294	11 495	519 846	122 477	24
7 775	749	—	—	—	2 539	40	35	1 077	—	616	37	2 628	785	3 342	25
97 520	14 371	—	11	1 817	18 025	1 514	214	9 309	179	27 383	7 221	11 016	131 192	36 126	26
18 346	2 634	—	—	—	3 518	5 091	28	887	210	1 882	718	509	13 485	7 834	27
186 861	26 428	—	328	3 288	26 106	1 998	990	12 599	1 340	73 953	20 621	3 026	229 405	44 953	28
8 939	1 002	—	—	39	1 082	1 329	528	1 351	15	1 368	377	93	4 150	3 232	29
11 370	576	—	—	242	1 527	2 436	—	1 221	—	791	941	150	13 049	4 848	30
8 224	1 524	—	—	14	2 114	1 493	896	257	—	1 170	76	82	1 315	2 592	31
17 225	670	—	—	26	2 689	2 444	149	1 651	—	2 689	1 770	2 441	23 689	6 470	32
115 177	22 723	—	30	104	10 901	7 287	3 034	14 477	691	42 107	19 970	19 725	303 671	34 527	33
25 983	1 906	—	181	454	3 701	7 138	266	1 931	—	4 391	422	277	8 317	13 082	34
5 694	361	—	—	10	688	771	227	775	—	413	96	—	1 636	2 376	35
196 517	36 420	—	—	—	20 689	1 398	2 617	18 749	1 233	78 253	18 088	16 692	263 432	55 485	36
7 306	543	—	—	2	2 415	18	45	930	—	487	172	—	5 391	3 172	37
7 735	436	—	—	—	2 147	22	1 003	869	—	1 230	270	289	5 850	3 140	38
20 210	2 637	—	377	156	3 032	4 176	7	463	260	3 560	888	3 878	42 544	8 207	39
42 872	2 399	—	—	2 173	3 640	311	87	2 695	2 851	7 952	5 556	619	57 379	14 921	40
11 529	1 339	—	540	12	2 138	2 351	18	464	—	916	933	1 643	15 456	4 690	41
1 720	—	—	—	—	—	—	—	27	—	—	184	—	1 965	533	42
8 519	610	—	—	15	2 113	24	647	469	201	2 618	288	1 120	4 880	1 682	43
48 534	4 357	—	456	362	13 315	859	4	4 753	170	6 697	2 640	1 777	40 861	23 949	44
35 027	4 041	—	2 090	304	4 955	505	1 143	1 227	1 226	1 999	1 761	1 680	38 388	15 016	45
45 128	9 969	—	—	592	5 562	5 969	394	3 370	1 024	15 376	1 324	5 328	28 035	18 882	46
16 520	4 110	—	1 331	22	4 508	74	515	928	1 812	1 695	436	44	6 237	4 154	47
9 694	828	—	65	68	2 690	1 435	285	552	—	1 210	478	1 177	6 918	4 436	48
8 544	3 526	—	—	181	1 588	67	45	326	—	3 456	628	1 119	13 610	1 400	49
6 300	2 067	—	—	20	1 697	665	—	113	14	312	50	321	1 952	1 848	50
12 475	1 446	—	2	33	2 240	2 025	275	797	—	2 312	1 286	89	11 658	5 278	51
18 902	1 867	—	—	9	4 210	3 252	71	1 294	510	3 800	776	49	11 505	7 826	52
23 071	2 795	—	—	33	3 053	2 990	11	1 661	614	6 169	1 091	3 541	16 381	9 749	53
22 997	682	—	—	24	2 183	5 744	810	1 774	573	8 809	634	971	8 725	9 531	54
17 153	4 530	—	—	50	1 742	4 322	927	2 384	353	14	910	—	12 662	5 219	55
15 646	540	—	—	—	1 700	3 849	812	467	1 749	2 905	708	—	5 852	4 540	56
16 359	942	—	—	226	1 302	3 944	561	1 140	—	3 733	577	—	3 957	6 839	57
8 740	116	—	—	—	1 283	3 386	388	130	—	714	1 214	174	17 475	4 536	58
16 903	2 553	—	—	191	2 596	5 505	591	1 776	520	3 563	93	—	3 705	6 200	59
6 457	1 202	—	—	—	2 715	35	384	611	—	288	117	6	1 505	2 446	60
7 965	304	—	—	—	441	1 397	116	680	238	2 305	853	—	19 135	2 075	61
35 491	3 317	—	—	205	3 853	6 713	1 516	1 481	1 267	8 402	2 030	649	38 085	13 504	62
7 303	559	—	—	—	1 521	2 062	493	587	—	499	131	30	237	3 334	63
13 730	3 274	—	—	—	927	2 725	—	2 958	—	3 564	1 315	—	12 280	4 156	64
8 789	3 324	—	—	—	4 559	1 601	444	150	—	70	127	—	2 529	3 077	65
12 089	214	—	—	—	1 187	3 402	594	421	111	4 306	281	1 893	8 446	4 952	66
11 044	306	—	—	—	2 180	2 788	290	352	—	2 252	96	—	992	4 478	67
16 864	2 606	—	—	50	3 703	3 364	1 341	3 241	—	2 011	365	231	4 215	7 044	68
9 619	1 553	—	—	36	779	1 882	418	355	—	1 778	502	—	5 440	3 032	69
4 295	672	—	—	—	1 448	883	54	176	75	48	34	—	60	1 706	70
17 396	1 994	—	—	—	2 678	4 137	361	1 274	23	3 399	1 178	—	23 808	7 216	71
15 111	1 828	—	—	33	1 314	2 827	167	687	101	3 542	465	—	9 365	5 020	72
10 461	785	—	—	42	1 337	1 813	311	395	—	2 891	226	—	1 980	5 400	73
9 149	430	—	—	—	2 139	1 838	355	280	—	2 153	221	171	1 700	3 021	74
6 688	934	—	—	—	2 150	2 233	233	26	—	267	107	2 191	—	3 649	75
11 142	885	—	—	—	1 925	3 743	398	116	—	2 606	—	—	—	4 986	76
31 818	762	—	—	272	2 668	6 857	1 811	1 703	1 517	8 488	1 042	1 514	11 052	12 928	77
15 193	465	—	—	—	1 258	4 106	479	771	—	3 623	896	—	3 515	7 787	78
8 054	948	—	—	—	1 870	2 033	186	417	—	1 112	87	63	1 987	3 459	79
9 332	228	—	—	—	770	2 820	378	511	—	1 424	377	—	4 662	2 879	80

Table 19. Finances of Individual Northeast Township Governments With a Population of

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

Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure
			Total	General revenue				Utility, liquor store, and employee retirement revenue	Total	
				Total	Intergovernmental revenue		General revenue from own sources			
					From Federal Government	From State government	Total			Taxes
RHODE ISLAND										
1 Coventry Town -----	31 083	June	37 637	37 637	—	11 907	25 730	24 992	—	39 590
2 Cumberland Town -----	29 038	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3 Johnston Town -----	26 542	June	34 120	33 770	21	7 803	25 946	25 637	350	33 436
4 North Providence Town -----	32 090	June	37 948	37 948	—	8 132	29 794	29 156	—	37 860
5 West Warwick Town -----	29 268	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

¹Data are for fiscal year 1990-91.

25,000 or More by State: 1991-92—Con.

Expenditure—Con.														Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure												Utility, liquor store, and employee retirement expenditure			
Total	Capital outlay	Major functions													
		Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Solid waste management	Interest on general debt				
39 590	1 537	30 131	304	—	1 664	3 134	135	486	—	686	682	—	8 890	25 149	1
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2
32 893	374	19 364	11	84	1 319	3 366	2 872	513	34	172	320	543	7 754	16 369	3
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4
37 860	139	20 877	759	—	1 214	2 839	3 833	482	—	773	264	—	2 650	20 013	4
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5

Appendix A.

Definitions of Selected Terms

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

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

Aid to Local Governments—See Intergovernmental Expenditure.

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

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

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

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

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

Benefits, Insurance Trusts—See Insurance Trust Expenditure.

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

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

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

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

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

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

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

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

Commercial Activities, N.E.C.—See Miscellaneous Commercial Activities.

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

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

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

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

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

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

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

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

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

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

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

Debt Issued—See Long-Term Debt Issued.

Debt Offsets—See Long-Term Debt Offsets.

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

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

Debt Retired—See Long-Term Debt Retired.

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

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

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

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. State Institutions of Higher Education includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other Auxiliary Enterprises

financed mainly through charges for services are reported on a gross basis. Elementary and Secondary Education comprises payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs. Direct State expenditure for Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services—Comprises the functions of Education and Libraries.

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

Elementary and Secondary Education—See under Education.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Hospitals—Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by the tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors', Disability, and Health Insurance for government employees.

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

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

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

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

transactions (see Agency and Private Trust Transactions). Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Intergovernmental Revenue From State Government—

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

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

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

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

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

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

4. **Hunting and fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

N.E.C.—Not elsewhere classified.

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

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

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

Old-Age Assistance—See *Public Welfare*.

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

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

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

Postal Service—Activities of the Federal postal service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under Air Transportation.

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

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

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

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

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

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

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

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

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

Rents and Royalties—Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of the function concerned.

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

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

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

Sales and Gross Receipts Taxes—Taxes, including: “licenses” at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of “commissions” allowed to merchants for collection of taxes from consumers are excluded. Comprises 10 different categories:

1. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or business are reported separately under categories 3 through 10 below.
2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes included are shown in categories 3 through 10 below.
3. **Alcoholic Beverages.** Selective sales and gross receipts taxes on alcoholic beverages.
4. **Amusements.** Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
5. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
6. **Motor Fuels.** Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
7. **Parimutuels.** Taxes measured by amounts wagered at race tracks, including “breakage” collected by the government.
8. **Public Utilities.** Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
9. **Tobacco Products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

10. Other Selective Sales and Gross Receipts Taxes.

Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

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

Sanitation Other Than Sewerage—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

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

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

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

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

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

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

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

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

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

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

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

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

State Government—The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in the Census reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

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

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

Toll Highway Facilities—Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition,

construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

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

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

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

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

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

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

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

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on utility debt. Does not include expenditure in connection with administration of

utility debt and investments (treated as general expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

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

Vendor Payments—See under *Public Welfare*.

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

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

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

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

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

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

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

Appendix B.

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

Appendix B contains a summary of financial data in governments of 100,000 population or more where there has been a merger of the municipal and county government activities.

A number of municipalities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia, and several other of the most populous cities in the Nation. One of these

cities—Washington, DC is unique in that it has no overlying State government and thus provides certain services commonly provided by States, as well as various county-type services. The 27 governments of this type with 100,000 population or more accounted for about 33 percent of the total revenue and expenditure, and 29 percent of the total indebtedness of all municipalities in the Nation in fiscal 1991-92.

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

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure		
				General revenue							Utility, liquor store, and employee retirement revenue	Total	General expenditure Total
				Total	Intergovernmental revenue		General revenue from own sources						
					From Fed- eral Gov- ernment	From State gov- ernment	Total	Taxes					
1	Alaska-Anchorage	226,338	June	814,878	695,829	5,511	264,048	426,270	179,249	119,049	868,330	698,887	
2	California-San Francisco	723,959	June	3,416,701	2,640,255	121,575	773,223	1,740,716	976,884	776,446	3,094,003	2,302,375	
3	Colorado-Denver	467,610	Dec.	1,171,128	1,045,692	27,272	220,732	797,103	390,693	125,436	1,649,475	1,513,329	
4	District of Columbia- Washington	606,900	Sept.	4,753,635	4,419,410	1,450,536	-	2,911,207	2,406,646	334,225	5,036,210	4,585,654	
5	Florida-Jacksonville ¹	635,230	Sept.	1,598,629	773,882	57,239	87,801	628,585	290,899	824,747	1,699,170	792,228	
6	Georgia-Columbus ²	178,681	June	144,705	124,641	6,388	9,141	89,491	53,544	20,064	132,791	116,367	
7	Hawaii-Honolulu	836,231	June	962,062	870,967	61,289	61,111	747,982	482,457	91,095	1,100,649	891,715	
8	Indiana-Indianapolis ²	731,327	Dec.	964,779	932,989	35,088	247,090	649,409	419,476	31,790	938,444	878,971	
9	Kentucky-Lexington- Fayette ³	225,366	June	221,415	196,702	10,538	5,661	180,362	101,305	24,713	203,486	189,868	
	Louisiana: Baton Rouge ²	380,105	Dec.	455,482	413,860	24,188	26,929	357,858	202,523	41,622	422,767	395,362	
11	New Orleans ²	496,938	Dec.	746,656	657,674	77,804	44,968	534,892	300,706	88,982	772,877	683,622	
12	Terrebonne Parish Consoli- dated Government	96,982	June	191,043	154,704	5,772	14,007	134,857	41,347	36,339	173,006	138,787	
13	Maryland-Baltimore City ⁴	736,014	June	1,997,098	1,759,692	53,142	742,080	878,182	664,387	237,406	1,687,491	1,550,290	
14	Massachusetts-Boston ²	574,283	June	1,829,833	1,595,277	23,432	632,095	938,180	641,357	234,556	1,781,046	1,559,843	
15	Missouri-St. Louis City ⁴	396,685	April	604,356	494,486	32,477	37,849	420,593	277,009	109,870	603,267	516,991	
16	New York-New York City ²	7,322,564	June	44,887,529	36,782,012	1,149,685	13,249,463	22,301,834	17,140,573	8,105,517	42,499,063	34,330,524	
17	Pennsylvania-Philadelphia ²	1,585,577	June	3,470,794	2,817,666	156,801	646,167	1,943,428	1,482,875	653,128	3,723,305	2,822,682	
18	Tennessee-Nashville- Davidson ⁵	488,374	Sept.	1,636,251	989,440	12,614	244,750	731,297	478,741	646,811	1,525,110	856,958	
	Virginia: ⁶ Alexandria ⁴	111,183	June	320,528	319,470	5,403	47,551	252,111	201,874	1,058	347,485	344,924	
20	Chesapeake ⁴	151,976	June	323,124	307,838	2,761	119,710	185,367	154,740	15,286	341,587	319,044	
21	Hampton ⁴	133,793	June	227,235	227,235	17,025	73,008	136,788	99,262	-	217,914	217,914	
22	Newport News ⁴	170,405	June	377,555	314,344	16,010	116,000	180,848	138,591	63,211	352,877	309,180	
23	Norfolk ⁴	261,229	June	633,413	566,134	47,795	151,719	355,241	215,954	67,279	645,970	586,290	
25	Portsmouth ⁴	103,907	June	215,147	193,116	13,515	80,340	98,461	73,835	22,031	225,521	215,997	
25	Richmond ⁴	203,056	June	715,137	572,274	36,987	159,005	374,334	252,611	142,863	739,700	575,213	
26	Roanoke ⁴	96,397	June	215,151	192,910	9,493	58,830	123,258	91,111	22,241	224,030	206,288	
27	Virginia Beach ⁴	393,069	June	775,285	735,913	91,232	175,842	465,188	373,566	39,372	716,077	681,905	

¹Officially designated a "city and county."

²The following are consolidated or substantially merged for governmental purposes: Columbus and Muscogee County; Indianapolis and Marion County; Baton Rouge and East Rouge Parish; New Orleans and Orleans Parish; Boston and Suffolk County; New York City and the five counties—Bronx, Kings, New York, Queens, and Richmond; and Philadelphia and Philadelphia County. The cities of Chelsea and Revere and the town of Winthrop are also located within Suffolk County, but all "county" activities are financed by Boston.

³Officially designated as the Lexington-Fayette Urban County Government.

⁴An "independent city" (or district), not within any county, but included in many reports and listings of "county areas."

⁵Officially designated as the Metropolitan Government of Nashville and Davidson County.

⁶There are 41 independent cities in Virginia (as of Jan. 1, 1992). Only those with more than 100,000 inhabitants are shown here.

Expenditure—Con.												Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Capital outlay	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt					
76,771	284,376	5,545	26,655	43,338	39,631	22,494	14,349	1,741	36,983	59,238	169,443	1,055,083	321,798	1	
307,624	57,512	313,313	548,752	42,036	164,092	101,188	120,599	75,287	172,120	183,077	791,628	3,173,852	1,171,430	2	
532,717	-	133,074	134,093	64,943	91,668	53,118	77,973	10,638	52,085	202,929	136,146	3,344,088	369,490	3	
472,242	742,892	872,042	535,150	121,644	272,749	96,841	59,896	218,913	168,802	236,241	450,556	3,941,839	1,929,128	4	
116,581	-	16,544	33,974	44,720	78,187	55,505	32,409	49,548	106,800	144,894	906,942	4,653,803	263,223	5	
15,768	-	10,640	2,797	6,607	18,748	10,215	5,134	2,837	10,663	3,687	16,424	183,122	56,175	6	
215,696	-	-	8,817	43,925	114,062	43,659	80,335	101,892	196,690	61,610	208,934	1,051,090	304,346	7	
135,032	-	76,932	176,266	49,199	87,927	37,872	37,016	30,039	99,057	53,215	59,473	1,232,421	335,599	8	
14,317	-	4,937	12,825	7,551	21,640	18,576	10,257	20,589	17,506	27,660	13,618	413,906	83,339	9	
55,298	-	1,046	30,715	41,218	39,178	20,274	19,844	10,837	64,457	58,931	27,405	754,188	125,973	10	
118,659	-	5,689	14,234	38,564	77,291	37,388	27,578	82,027	89,217	93,950	89,255	1,125,844	221,075	11	
20,356	10,242	612	55,800	6,139	9,312	4,146	3,123	3,822	10,077	7,118	34,219	113,859	50,744	12	
261,145	537,372	1,829	57,736	144,406	153,896	83,634	48,930	63,087	151,194	90,850	137,201	1,308,051	789,785	13	
155,655	478,827	26,453	237,182	50,900	137,225	86,289	23,427	44,907	113,842	52,914	221,203	1,070,639	806,871	14	
83,802	3,359	3,896	30,706	20,869	87,808	25,519	17,926	27,433	15,158	66,304	86,276	766,899	207,822	15	
3,757,588	8,007,747	6,840,102	3,645,519	795,275	1,872,326	699,223	364,775	2,444,709	1,642,907	1,696,710	8,168,539	34,984,016	15,276,602	16	
283,930	16,597	212,551	335,084	95,194	344,831	123,300	74,551	89,476	273,475	147,977	900,623	3,834,710	1,180,521	17	
83,091	271,093	11,419	79,746	35,156	63,629	38,980	25,662	5,277	81,126	115,288	668,152	2,215,909	463,975	18	
45,509	86,728	18,712	15,830	16,361	23,124	17,178	12,914	38,644	25,652	20,039	2,561	330,623	138,439	19	
31,280	149,741	9,733	11,696	23,320	16,557	14,465	3,973	620	10,670	12,131	22,543	277,827	145,540	20	
19,866	106,142	3,810	2,392	4,292	9,703	8,178	16,260	14,329	9,053	9,412	-	199,399	104,621	21	
13,621	142,432	13,997	3,734	12,593	17,163	13,373	8,379	22,118	10,516	21,304	43,697	425,945	163,262	22	
84,520	196,453	31,703	29,722	20,225	34,472	20,506	23,173	66,157	22,259	51,880	59,680	1,022,535	266,568	23	
24,124	95,276	14,313	8,301	5,880	11,458	8,184	5,824	15,095	6,779	5,707	9,524	162,392	109,815	24	
51,194	180,327	39,215	17,451	16,912	48,671	30,742	19,500	72,112	43,626	33,199	164,487	1,004,338	350,351	25	
29,969	76,949	13,415	1,031	5,900	11,066	11,580	4,430	12,997	10,480	18,098	17,742	309,642	97,240	26	
130,860	333,835	15,409	16,812	55,843	41,138	19,329	28,669	5,249	31,826	31,764	34,172	565,581	340,745	27	

Appendix C.

County-Type Areas Without County Governments

Areas with governments legally designated as city-counties and operating primarily as cities (8):

Alaska	City and borough of Anchorage (226,338), city and borough of Juneau (26,751), and city and borough of Sitka (8,588).
California	City and county of San Francisco (723,959).
Colorado	City and county of Denver (467,610).
Hawaii	City and county of Honolulu (836,231).
Montana	Anaconda-Deer Lodge County (10,278) and Butte-Silver Bow County (33,336).

Areas designated as metropolitan governments and operating primarily as cities (2):

Tennessee	Metropolitan government of Nashville and Davidson County (488,374), and metropolitan government of Lynchburg and Moore County (4,721).
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Areas having certain types of county offices, but as part of another government (city, township, State) (17):

Florida	County of Duval (city of Jacksonville) (635,230).
Georgia	County of Clarke (city of Athens) (45,734) and County of Muscogee (city of Columbus) (178,681).
Hawaii	County of Kalawao (State of Hawaii)(130).
Indiana	County of Marion (city of Indianapolis)(731,327).
Kentucky	Lexington-Fayette Urban County(225,366).
Louisiana	Parish of East Baton Rouge (city of Baton Rouge) (380,105), parish of Orleans (city of New Orleans) (496,938), and Terrebonne Parish Consolidated Government (96,982).
Massachusetts	County of Nantucket (town of Nantucket) (6,012) and county of Suffolk (city of Boston)(574,283).
New York	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York) (7,322,564).
Pennsylvania	County of Philadelphia (city of Philadelphia)(1,585,577).

Area classified as a separate county area and as a separate State area in population statistics, but counted as a municipal government in census statistics on governments (1):

District of Columbia	Washington city (606,900).
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (44):

Maryland	Baltimore city (distinct from Baltimore County) (736,014).
Missouri	St. Louis city (distinct from St. Louis County) (396,685).
Nevada	Carson City (40,443).

Virginia (41 cities) Alexandria (111,183), Bedford (6,073), Bristol (18,426), Buena Vista (6,406), Charlottesville (40,341), Chesapeake (151,976), Clifton Forge (4,679), Colonial Heights (16,064), Covington (6,991), Danville (53,056), Emporia (5,306), Fairfax (19,622), Falls Church (9,578), Franklin (7,864), Fredericksburg (19,027), Galax (6,670), Hampton (133,793), Harrisonburg (30,707), Hopewell (23,101), Lexington (6,959), Lynchburg (66,049), Manassas (27,957), Manassas Park (6,734), Martinsville (16,162), Newport News (170,045), Norfolk (261,229), Norton (4,247), Petersburg (38,386), Poquoson (11,005), Portsmouth (103,907), Radford (15,940), Richmond (203,056), Roanoke (96,397), Salem (23,756), South Boston (6,997), Staunton (24,461), Suffolk (52,141), Virginia Beach (393,069), Waynesboro (18,549), Williamsburg (11,530), and Winchester (21,947).

Unorganized areas bearing county designations (15):

Connecticut (8 county areas with no county government)..... Fairfield (827,645), Hartford (851,783), Litchfield (102,525), Middlesex (143,196), New Haven (804,217), New London (254,957), Tolland (128,699), and Windham (102,525).

Rhode Island (5 county areas with no county government)..... Bristol (48,859), Kent (161,135), Newport (87,194), Providence (596,270), and Washington (110,006).

South Dakota (2 county areas attached to other counties for governmental purposes) Shannon (9,902) and Todd (8,352)

Other unorganized county-type areas (12):

Alaska 11 census areas.

Montana Area of Yellowstone National Park (areas of the park located in Idaho and Wyoming are included in county areas in those States).

Publication Program

1992 CENSUS OF GOVERNMENTS

The Bureau of the Census has conducted a Census of Governments every 5 years since 1957 covering four major subject fields relating to State and local governments—organization, taxable property values, employment, and finances. The results of the 1992 Census of Governments are being issued in both printed and electronic formats. The printed material includes two preliminary reports and four volumes, which are described individually below. The electronic dissemination will encompass a variety of media—tapes, diskettes, CD-ROM, and electronic networks—described in a separate section following the report descriptions.

PRELIMINARY REPORTS

No. 1. *Government Units* National and State figures on number of governments by type.

No. 2. *Popularly Elected Officials* National and State counts of popularly elected officials by type of government and type of office.

FINAL REPORTS

Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by States on county, municipal, and township governments by population size; on public school systems by size of enrollment, grades provided, and number of schools; and on special district governments by function and amount of outstanding debt. Also shown is the number of local governments, by type, in each county area in the Nation. A description of local government structure in each State is a major feature of this report.

No. 2. *Popularly Elected Officials* Data for the Nation and by States on the number of officials directly elected by the voters, by type of office and by type of government. Also included is the number of officials that are elected directly by the voters in each county area in the Nation. This report includes also a tabular presentation describing elective offices authorized by State constitutions and general laws, with information for each office on length of term, geographic area, and method of compensation.

Volume 2. Taxable Property Values

No. 1. *Assessed Valuations for Local General Property Taxation* Figures for the Nation, States, counties, and cities having a population of 50,000 or more on assessed values (gross and net) of taxable property.

Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on October 1992 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of October 1992 by government function for the Nation, by States, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1992.

No. 2. *Finances of Special Districts* Fiscal year 1992 statistics on finances of special district governments, by States, and for selected large districts.

No. 3. *Finances of County Governments* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 1992. Report provides national summaries, population size-group information, State area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1992 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population size-group and State. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. *Compendium of Government Finances* A summary of census findings on fiscal year 1992 government finances for Federal, State, and local governments. In addition to financial amounts, report includes derivative calculations of percentage distributions, per capita amounts, and amounts per \$1,000 of personal income. Data are presented for the Nation, for State areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of State and local government employee retirement systems. Data are shown for the Nation, for States, and for individual retirement systems having assets of \$50 million or more.

ELECTRONIC MEDIA

The census data will be available in the following electronic formats—diskettes or computer tapes; CD-ROM disks; and electronic network. The *diskettes or computer tapes* will be data files generally compatible with previous annual survey and census of government versions. In general, these files contain: State area data by type of government; local government county area totals; and individual government detail. The *CD-ROM disks* will provide information found in the diskettes or computer tapes, plus an electronic version of each report. *Electronic networks*, such as INTERNET and possibly others, will carry the data described as being available on diskettes or computer tapes.

HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

Telephone or fax orders may be used to reduce processing time if your order is to be charged to VISA, MasterCard, or prepaid Superintendent of Documents Deposit Account. Customers will be able to call the Order Desk in Washington, DC, at 202-783-3238, between 7:30 a.m. and 4:00 p.m., eastern time, Monday through Friday, except holidays.

HOW TO PURCHASE DATA ON ELECTRONIC MEDIA

The Data User Services Division of the Bureau of the Census will market all electronic media described above. The telephone and fax numbers for ordering are: telephone, 301-457-4100; fax, 301-457-3842. To expedite processing, you can charge your order to VISA, MasterCard, or a prepaid Bureau of the Census account. You will also be able to order this service by mail from the Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233-8300.