

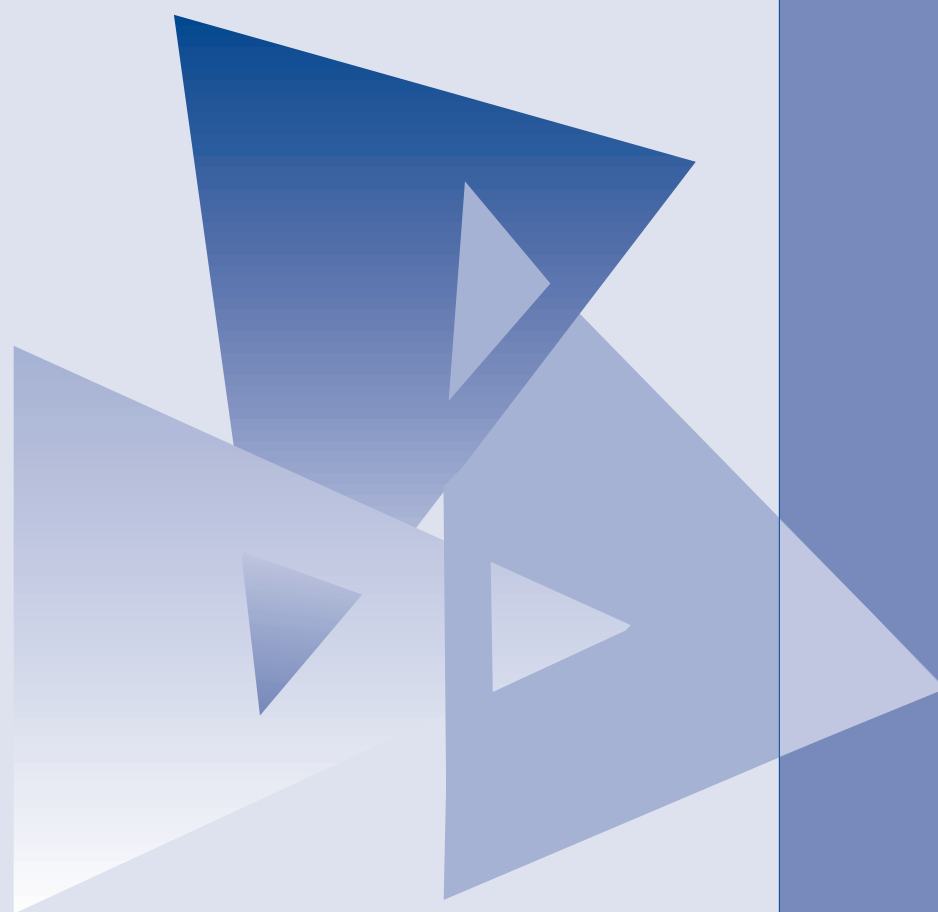
Finances of Municipal and Township Governments

1997

Issued September 2000
GC97(4)-4

1997 Census of Governments

Volume 4, Government Finances



U S C E N S U S B U R E A U

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U.S. Department of Commerce
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For information regarding data in this report, contact the Chief, Governments Division, U.S. Census Bureau, Washington, D.C. 20233-6800 or phone toll free 1-800-642-2184

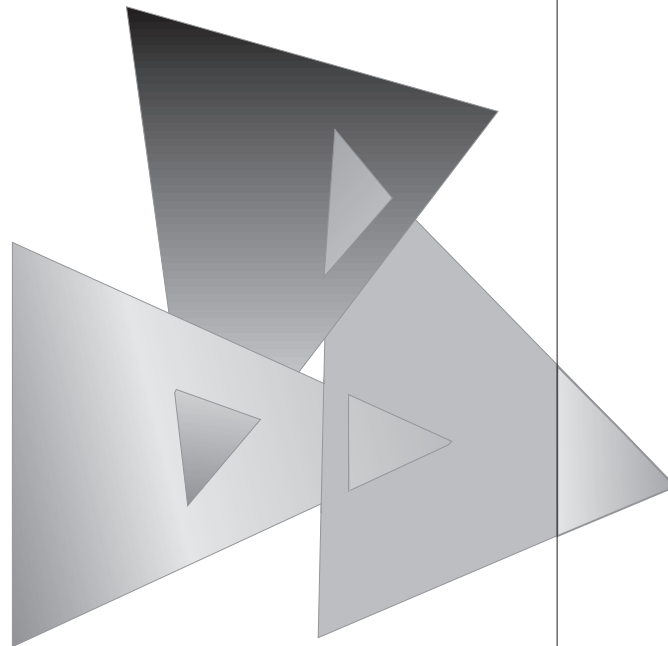
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U.S. Department of Commerce
Norman Y. Mineta,
Secretary

Robert L. Mallett,
Deputy Secretary

**Economics
and Statistics Administration**
Robert J. Shapiro,
Under Secretary
for Economic Affairs

U.S. CENSUS BUREAU
Kenneth Prewitt,
Director



**Economics
and Statistics
Administration**

Robert J. Shapiro,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

Kenneth Prewitt,
Director

William G. Barron,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Gordon W. Green,
Chief, Governments Division

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Finances of Municipal and Township 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 1997 census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

Volume 4, Government Finances, contains six parts that encompass the entire range of state and local government financial activity in fiscal year 1996-97. They are: No. 1, *Public Education Finances*; No. 2, *Finances of Special District Governments*; No. 3, *Finances of County Governments*; No. 4, *Finances of Municipal and Township Governments*; No. 5, *Compendium of Government Finances*; and No. 6, *Employee Retirement Systems of State and Local Governments*.

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

ORGANIZATION OF THIS REPORT

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

The tabular section comes next and contains 19 tables, divided roughly into three parts: Tables 1-13 concentrate on summaries for municipalities, Tables 14-17 on summaries for townships, and Tables 18 and 19 on individual governments. Table 1 displays national totals of municipal government finances for 1997 and other census years. Statewide 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 1997 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 1,166 municipal and 194 Northeast township governments shown.

SCOPE

Definition of Municipal Government

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

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

In the United States, nearly 164 million people live in areas with municipal governments, and about 69 million of these municipal residents live in cities of at least 100,000 population. Slightly less than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for only 2.3 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 16,629 organized governments located in the following 20 states in the Northeast and the Midwest:

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

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

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

Of the 16,629 town or township governments in the United States, only 1,140 (6.9 percent) had as many as 10,000 inhabitants in 1996 and 53 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 1997: 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 write to the Chief, Governments Division, U.S. Census Bureau.

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, 1996, and June 30, 1997. Tables 18 and 19 indicate the fiscal period being reported for each municipal and northeast township government with a population of 25,000 or more.

About three-fourths of all municipal governments in the Nation have a fiscal year ending in either December (60 percent) or June (33 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 1996—i.e., they ended their fiscal year on December 31, 1996. 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 not 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 employees 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 March 1997 appear in the 1997 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 wellknown program that is included in the larger public welfare function, specifically as a medical vendor payment, along with all other social welfare activities.

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

Each functional expenditure includes amounts for all types of activities relating to that purpose. For example, police protection includes not only police officers but also any ancillary services, such as finance, personnel, or secretarial, that directly support that activity. However, centralized county government accounting, budgeting, purchasing, personnel, and other general staff services are included in functional categories under the heading 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 elementarysecondary education role, but it is often limited to financial support of this activity by another government. Some municipal governments also operate colleges, junior colleges, and other schools beyond the high school level that are included in the education expenditures.

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

Public Welfare

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

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

Hospitals

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

Highways

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

Natural Resources

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

Utilities and Liquor Stores

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

Insurance Trusts

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among municipal and township governments, the only existing activity

of this type is for public employee retirement systems with the exception of the District of Columbia which also operates an unemployment compensation trust fund. See the report *Employee Retirement Systems of State and Local Governments* (Volume 4, No. 6, 1997 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 of 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 out standing 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 analysis generally do not encounter this difficulty and can reveal substantial differences among size groups.

INDIVIDUAL MUNICIPAL AND NORTHEAST TOWNSHIP GOVERNMENTS

The presentation in Tables 18 and 19 show financial statistics for, respectively, 1,166 individual municipal governments and 194 individual Northeast township governments. Each government displayed in these tables had a

1996 population of 25,000 or more. The tabulations also contain these 1996 populations and the fiscal year ending dates. Within each state, the governments 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 25,000 population or more where there has been a merger of the municipal and county government activities.

The footnotes and symbols in Tables 18 and 19 denote data that are not for the 1997 fiscal year. An "NA" indicates that the Census Bureau staff imputed information using the methods described under "Sources of Data."

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Customer Services Division, U.S. Bureau of the Census for documentation on the 1997 Census of Governments (Finance Phase) data file, which contains detailed information on the approximately 87,500 governments covered by the 1997 Census of Governments.

Relation To Other Census Reports

Finance data shown in this report are taken from the government finance phase of the 1997 Census of Governments for fiscal years that ending between July 1, 1996 and June 30, 1997. Counts of governments from the organization and employment phases of the 1997 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 1997. The government employment phase uses March 1997 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 1996-97. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and centralized collection from state sources.

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

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

MUNICIPALITIES

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

TOWNSHIPS

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

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

LIMITATIONS OF DATA

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

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

These procedures applied to the 1997 Census of Governments were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Census Bureau, if the tables or data reveal potential problems.

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

For municipalities and townships that failed to respond, missing data were imputed by using the most recently reported prior year census or annual survey data. These data were adjusted by growth rates calculated from similar municipalities and townships, i.e., in the same state and about the same size. The average growth rates for the reporting municipalities and townships were calculated for each group. The appropriate average growth rate was applied to the nonreporting municipality and township's prior year data to get a current year imputed value. For municipalities and townships that failed to report in the prior census or subsequent annual surveys, a responding municipality or township from the same group as the nonrespondent was randomly selected and per capita values for the respondent were multiplied by the population of the nonrespondent to get imputed values for the nonrespondent.

Population Data

The 1996 Census Bureau 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 reports in the population series because these documents exclude some data file corrections or revisions that were processed after these 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 (1997 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, 1997 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.

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. 3, Finances of Municipal and Township Governments, and other reports of the 1997 Census of Governments are available from the Customer Services Center, Marketing Services Office, U.S. Census Bureau, Department of Commerce (301-457-4100). This report will also be available in electronic form at www.census.gov/prod/www/abs/govern.html. For details, contact the Governments Division, U.S. Census Bureau, Washington, DC 20233, or telephone 800-242-2184.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

- Represents zero or round to zero.

(NA) Not available.

(X) Not applicable.

Table 1. National Summary of Municipal Government Finances: 1996-97, 1991-92, and 1986-87

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

Item	1996-97		1991-92		1986-87		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1991-92 to 1996-97	1986-87 to 1991-92
	1	2	3	4	5	6	7	8
REVENUE¹								
Revenue, total	286,643	100.0	225,025	100.0	172,072	100.0	27.4	32.3
General revenue	222,190	77.5	175,116	77.8	130,503	76.7	26.9	34.2
Intergovernmental revenue	62,851	21.9	49,474	22.0	37,753	22.2	27.0	31.0
From Federal government	11,699	4.1	8,103	3.6	8,390	4.9	44.4	-3.4
From state governments	45,932	16.0	37,380	16.6	26,420	15.5	22.9	41.5
Education	12,134	4.2	9,265	4.1	6,687	3.9	31.0	38.6
Public welfare	7,537	2.6	7,369	3.3	4,600	2.7	2.3	60.2
Health and Hospital	1,745	.6	1,129	.5	645	.4	54.6	75.0
Highways	4,516	1.6	3,448	1.5	2,619	1.5	31.0	31.7
General local government support	11,665	4.1	9,796	4.4	7,541	4.4	19.1	29.9
Other and unallocable	8,335	2.9	6,372	2.8	4,327	2.5	30.8	47.3
From local governments	5,220	1.8	3,991	1.8	2,943	1.7	30.8	35.6
General revenue from own sources	159,338	55.6	125,642	55.8	92,749	54.5	26.8	35.5
Taxes	94,395	32.9	76,385	33.9	55,566	32.7	23.6	37.5
Property	45,973	16.0	40,440	18.0	27,265	16.0	13.7	48.3
General and selective sales	27,244	9.5	20,254	9.0	15,654	9.2	34.5	29.4
Income	13,725	4.8	10,219	4.5	8,058	4.7	34.3	26.8
All other taxes	7,453	2.6	5,472	2.4	4,589	2.7	36.2	19.2
Charges and miscellaneous	64,943	22.7	49,257	21.9	37,183	21.9	31.8	32.5
Current charges	42,444	14.8	30,128	13.4	19,386	11.4	40.9	55.4
Sewerage	14,616	5.1	10,312	4.6	6,113	3.6	41.7	68.7
Hospitals	6,332	2.2	4,606	2.0	3,364	2.0	37.5	36.9
Interest earnings	11,135	3.9	11,416	5.1	7,458	4.4	-2.5	53.1
Special assessments	1,421	.5	1,014	.5	1,209	.7	40.1	-16.1
Other and unallocable	31,440	11.0	6,699	3.0	9,130	5.4	369.3	-26.6
Utility revenue	43,336	15.1	35,651	15.8	28,812	16.9	21.6	23.7
Liquor store revenue	309	.1	284	.1	275	.2	9.0	3.3
Employee retirement revenue ¹	20,808	7.3	13,973	6.2	10,396	6.1	48.9	34.4
EXPENDITURE¹								
Expenditure, total	274,968	100.0	224,289	100.0	164,049	100.0	22.6	36.7
Expenditure by character and object:								
Intergovernmental expenditure	6,461	2.3	5,866	2.6	4,807	2.9	10.1	22.0
Direct expenditure	268,507	97.7	218,423	97.4	159,241	97.1	22.9	37.2
Current operation	193,293	70.3	156,938	70.0	113,460	69.2	23.2	36.3
Capital outlay	43,068	15.7	34,190	15.2	25,832	15.7	26.0	32.4
Construction	33,051	12.0	24,460	10.9	19,139	11.7	35.1	27.8
Other	10,017	3.6	9,730	4.3	6,694	4.1	2.9	45.4
Assistance and subsidies	2,625	1.0	2,789	1.2	2,108	1.3	-5.9	32.3
Interest on debt	17,532	6.4	16,240	7.2	12,028	7.3	8.0	35.0
Insurance benefits and repayments	11,989	4.4	8,266	3.7	5,814	3.5	45.0	42.2
Exhibit: Salaries and wages	87,315	31.8	74,507	33.2	55,497	33.8	17.2	34.3
Expenditure by function:								
General expenditure	215,852	78.5	174,610	77.9	124,614	76.0	23.6	40.1
Current expenditure	180,502	65.6	147,898	65.9	105,118	64.1	22.0	40.7
Capital outlay	35,350	12.9	26,712	11.9	19,495	11.9	32.3	37.0
Education services:								
Education	23,542	8.6	19,581	8.7	13,419	8.2	20.2	45.9
Current expenditure	21,258	7.7	18,153	8.1	12,847	7.8	17.1	41.3
Capital outlay	2,284	.8	1,429	.6	572	.3	59.8	149.8
Libraries	2,734	1.0	2,167	1.0	1,615	1.0	26.2	34.3
Social services and income maintenance:								
Public welfare	10,845	3.9	9,574	4.3	6,400	3.9	13.3	49.6
Cash assistance payments	2,625	1.0	2,789	1.2	2,108	1.3	-5.9	32.3
Vendor payments	1,247	.5	866	.4	383	.3	44.0	126.1
For medical care	883	.3	570	.3	337	.2	54.9	69.1
Other vendor payments	364	.1	296	.1	45	—	23.0	557.8
Welfare institutions	30	—	44	—	74	—	-31.8	-40.5
Other public welfare	6,944	2.5	5,875	2.6	2,645	1.6	18.2	122.1
Hospitals	8,214	3.0	7,581	3.4	5,496	3.4	8.4	37.9
Own hospitals	7,543	2.7	6,938	3.1	5,006	3.1	8.7	38.6
Current operations	7,208	2.6	6,546	2.9	4,760	2.9	10.1	37.5
Capital outlay	335	.1	391	.2	246	.3	-14.4	58.9
Other hospitals	672	.2	643	.3	490	.1	4.5	31.2
Health	3,996	1.5	2,909	1.3	1,921	1.2	37.4	51.4
Transportation:								
Highways	16,428	6.0	13,350	6.0	10,126	6.2	-28.3	31.8
Current expenditures	9,570	3.5	7,906	3.5	6,005	3.7	21.0	31.7
Capital outlay	6,858	2.5	5,443	2.4	4,121	2.5	28.0	32.1
Air transportation	4,090	1.5	3,590	1.6	2,207	1.3	13.9	62.7
Transit subsidies	1,223	.4	1,050	.5	1,301	.8	18.4	-19.3
Other transportation	1,563	.6	1,128	.5	1,092	.7	38.6	3.3
Public safety:								
Police protection	27,852	10.1	20,946	9.3	14,819	9.0	33.0	41.3
Fire protection	13,468	4.9	10,622	4.7	7,904	4.8	26.8	34.4
Correction	2,621	1.0	2,191	1.0	1,337	.8	19.6	63.9
Protective inspection and regulation	1,936	.7	1,590	.7	1,141	.7	21.7	39.4
Environment and housing:								
Natural resources	288	.1	196	.1	90	1.0	46.8	117.8
Parks and recreation	10,741	3.9	8,418	3.8	5,953	3.6	27.6	41.4
Housing and community development	10,324	3.8	8,632	3.8	5,603	3.4	19.6	54.1
Sewerage	15,432	5.6	12,425	5.5	9,098	5.5	24.2	36.6
Solid waste management	8,250	3.0	6,605	2.9	4,458	2.7	24.9	48.2

See footnote at end of table.

Table 1. National Summary of Municipal Government Finances: 1996-97, 1991-92, and 1986-87—Con.

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

Item	1996-97		1991-92		1986-87		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1991-92 to 1996-97	1986-87 to 1991-92
	1	2	3	4	5	6	7	8
EXPENDITURE¹—Con.								
Governmental administration:								
Financial administration	5,243	1.9	4,259	1.9	3,340	2.0	23.1	27.5
Judicial and legal	2,953	1.1	2,403	1.1	1,479	.9	22.9	62.5
General public buildings	2,664	1.0	1,941	.9	1,645	1.0	37.3	18.0
Current operations	1,546	.6	1,291	.6	1,104	.7	19.7	16.9
Capital outlay	1,119	.4	650	.3	541	.3	72.1	20.1
Other government administration	5,013	1.8	3,937	1.8	2,557	1.6	27.3	54.0
Interest on general debt	13,660	5.0	12,699	5.7	9,268	5.6	7.6	37.0
Other and unallocable	22,772	8.3	16,817	7.5	12,350	7.5	35.4	36.2
Utility expenditure	46,845	17.0	41,150	18.3	33,370	20.3	13.8	23.3
Liquor store expenditure	282	.1	264	.1	251	.2	6.9	5.2
Employee retirement expenditure ¹	11,989	4.4	8,266	3.7	5,740	3.5	45.0	44.0
INDEBTEDNESS AND DEBT TRANSACTIONS								
Debt outstanding at end of fiscal year	293,496	100.0	245,234	100.0	181,634	100.0	19.7	35.0
Long-term debt outstanding	288,905	98.4	239,700	97.7	177,070	97.5	20.5	35.4
Full faith and credit	107,813	36.7	82,674	33.7	56,570	31.1	30.4	46.1
Nonguaranteed	181,092	61.7	157,026	64.0	120,500	66.3	15.3	30.3
Short-term debt	4,591	1.6	5,534	2.3	4,564	2.5	-17.0	21.3
Long-term debt by purpose:								
Education	11,145	3.9	6,120	2.5	3,969	2.2	82.1	54.2
Utility	67,538	23.4	54,310	22.1	40,735	22.4	24.4	-100.0
Other	210,223	72.8	179,270	73.1	132,366	72.9	17.3	-100.0
Long-term debt issued	38,477	(X)	37,849	(X)	35,910	(X)	1.7	5.4
Long-term debt retired	29,140	(X)	23,252	(X)	20,785	(X)	25.3	11.9
Change in total debt during year	9,337	(X)	13,381	(X)	14,122	(X)	(X)	(X)
CASH AND SECURITY HOLDINGS¹								
Total, end of fiscal year	354,013	100.0	276,816	100.0	178,763	100.0	27.9	54.9
By purpose:								
Employee retirement ¹	171,222	48.3	110,921	40.1	74,592	41.7	54.2	48.7
Offsets to debt	65,653	18.5	71,407	25.8	32,327	18.1	-8.1	120.9
Bond funds	27,278	7.7	24,706	8.9	21,201	11.9	10.4	16.5
Other	89,860	25.4	69,782	25.2	50,565	28.3	28.8	38.0
Employee retirement funds:								
Total cash and securities	171,222	48.3	110,921	40.1	74,592	41.7	54.2	48.7
Cash and deposits	12,357	3.5	8,922	3.2	6,381	3.6	38.5	39.8
Securities	158,737	44.8	101,999	36.8	68,290	38.2	55.6	49.4
Federal	33,275	9.4	24,188	8.7	25,874	14.5	37.6	-6.5
Other	125,462	35.4	77,811	28.1	42,416	23.7	61.2	83.4

¹Includes unemployment compensation amounts for the District of Columbia.

Table 2. Summary of Municipal Government Finances by State: 1996-97

[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
	Total ¹	General	Utility and liquor stores	Employee, retirement ¹	Total ¹	General	Utility and liquor stores	Employee, retirement ¹		
	1	2	3	4	5	6	7	8		
United States¹	286,642,745	222,189,625	43,645,161	20,807,959	274,967,556	215,851,690	47,126,790	11,989,076	293,496,096	354,012,588
Alabama	3,695,090	2,394,099	1,188,079	112,912	3,526,076	2,276,478	1,200,846	48,752	4,717,969	4,431,277
Alaska	1,657,178	1,419,850	197,764	39,564	1,660,398	1,444,138	204,667	11,593	2,492,747	2,046,299
Arizona	4,503,617	3,752,002	594,117	157,498	4,223,101	3,485,967	687,703	49,431	6,432,962	5,376,338
Arkansas	1,524,520	1,060,551	441,642	22,327	1,510,668	1,051,579	446,295	12,794	1,793,963	1,769,714
California	37,712,260	28,054,491	5,994,504	3,663,265	36,191,172	28,396,552	6,370,217	1,424,403	46,040,072	65,778,080
Colorado	4,927,665	3,901,964	898,097	127,604	4,750,714	3,686,327	1,009,885	54,502	7,850,145	5,088,675
Connecticut	3,860,731	3,506,629	133,743	220,359	3,728,036	3,456,394	135,035	136,607	1,903,472	3,172,707
Delaware	330,931	191,411	129,089	10,431	321,299	200,555	109,772	10,972	305,706	263,545
District of Columbia	5,822,838	5,040,012	53,417	729,409	5,170,105	4,517,675	117,513	534,917	3,973,296	6,169,410
Florida	11,135,062	7,277,345	2,867,587	990,130	10,242,227	7,185,693	2,679,772	376,762	14,865,689	17,591,755
Georgia	4,445,584	3,056,473	1,217,076	172,035	4,569,973	3,129,688	1,308,633	131,652	3,727,037	4,973,908
Hawaii	1,102,069	975,403	126,666	—	1,169,547	958,090	211,457	—	1,698,471	835,749
Idaho	586,951	478,244	108,024	683	597,986	491,741	105,089	1,156	242,230	282,965
Illinois	12,495,730	9,489,869	1,536,437	1,469,424	11,587,237	9,226,308	1,569,442	791,487	13,957,342	20,723,886
Indiana	4,067,832	3,365,256	642,772	59,804	4,059,491	3,287,454	679,549	92,488	4,649,487	3,605,168
Iowa	2,594,805	2,112,288	479,633	2,884	2,609,970	2,095,491	512,985	1,494	2,839,831	2,296,298
Kansas	2,277,619	1,780,347	421,567	75,705	2,204,250	1,771,365	408,357	24,528	4,119,514	3,887,080
Kentucky	2,179,658	1,544,617	634,976	65	2,070,128	1,438,429	631,535	164	4,418,611	3,786,221
Louisiana	3,263,335	2,610,033	509,589	143,713	3,162,706	2,505,147	553,899	103,660	3,563,352	4,238,518
Maine	742,616	738,473	4,143	—	745,572	741,652	3,920	—	386,271	268,396
Maryland	3,163,540	2,464,742	159,795	539,003	2,651,326	2,335,127	161,010	155,189	1,764,038	4,307,221
Massachusetts	8,069,639	7,115,433	507,532	446,674	7,933,926	6,922,712	411,015	600,199	3,565,271	6,452,391
Michigan	8,935,616	6,488,787	955,999	1,490,830	8,102,531	6,306,906	1,149,417	646,208	6,703,404	15,713,022
Minnesota	5,506,067	4,271,786	962,418	271,863	5,283,941	4,172,710	994,696	116,535	9,572,282	10,133,734
Mississippi	1,681,289	1,237,088	442,019	2,182	1,637,803	1,191,493	444,764	1,546	984,984	885,706
Missouri	4,587,780	3,322,501	916,445	348,834	4,384,675	3,289,001	955,021	140,653	3,788,691	6,305,616
Montana	390,419	331,833	58,531	55	437,797	328,725	46,858	214	753,824	814,503
Nebraska	1,557,016	1,084,303	422,141	50,572	1,478,388	1,054,143	401,105	23,140	1,069,838	1,300,803
Nevada	1,142,454	1,066,968	75,486	—	1,082,134	1,003,383	78,751	—	885,160	810,851
New Hampshire	708,807	676,213	31,525	1,069	681,450	641,541	38,856	1,053	459,019	348,806
New Jersey	5,875,709	5,460,779	403,324	11,606	5,511,131	5,146,673	357,142	7,316	3,094,599	2,107,397
New Mexico	1,494,682	1,266,092	228,590	—	1,601,871	1,273,649	328,222	—	2,847,743	2,273,616
New York	58,676,189	49,106,058	3,172,832	6,397,299	56,862,727	47,012,751	4,951,565	4,898,411	51,290,054	73,223,550
North Carolina	5,268,188	3,723,078	1,518,344	26,766	5,065,849	3,116,564	1,937,491	11,794	3,946,803	3,741,042
North Dakota	385,255	302,033	72,721	10,501	371,653	283,076	82,850	5,727	472,774	519,719
Ohio	8,516,732	7,100,444	1,416,288	—	7,988,185	6,541,500	1,446,685	—	6,595,261	5,359,249
Oklahoma	2,982,233	2,416,301	527,512	38,420	2,912,891	2,351,080	547,981	13,830	3,421,288	3,289,630
Oregon	2,447,821	2,017,722	428,931	1,168	2,508,509	1,965,441	497,625	45,443	2,553,735	2,191,476
Pennsylvania	7,589,060	6,115,163	899,746	574,151	7,245,253	5,835,326	892,147	517,780	5,735,719	6,446,336
Rhode Island	1,223,054	1,102,288	62,501	58,265	1,162,325	1,041,208	59,963	61,154	559,229	584,125
South Carolina	1,537,956	935,004	598,912	4,040	1,520,955	902,454	615,912	2,589	1,339,549	923,442
South Dakota	542,357	412,849	120,734	8,774	544,810	418,132	120,756	5,922	363,070	579,190
Tennessee	9,615,521	4,856,178	4,201,951	557,392	9,410,964	4,871,184	4,323,990	215,790	6,007,310	8,070,680
Texas	16,733,564	11,285,453	4,334,196	1,113,915	15,292,597	10,861,149	4,075,922	355,526	27,266,142	21,351,148
Utah	1,425,167	1,101,730	323,437	—	1,433,258	1,105,833	327,425	—	1,279,060	1,042,896
Vermont	215,495	114,359	91,872	9,264	212,591	115,167	95,061	2,363	277,222	152,840
Virginia	7,055,660	6,003,961	764,686	287,013	7,172,116	6,149,286	926,082	96,748	6,821,619	6,045,426
Washington	4,906,350	3,642,626	1,048,377	215,347	4,906,883	3,741,907	1,064,535	100,441	4,373,318	4,207,146
West Virginia	680,357	592,695	69,217	18,445	675,599	576,903	78,837	19,859	629,945	613,918
Wisconsin	4,413,410	3,510,716	582,474	320,220	4,504,896	3,684,708	686,254	133,934	4,839,233	7,186,507
Wyoming	389,267	315,085	67,703	6,479	353,866	269,235	82,281	2,350	257,279	454,613

¹Includes unemployment compensation amounts for the District of Columbia.

Table 3. Revenue of Municipal Governments by Source and State: 1996-97

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

Geographic area	Total revenue ¹	General revenue								
		Total	Intergovernmental revenue							
			Total	From Federal government	From state government					General local government support
					Total	Education	Public welfare	Health and hospitals	Highways	
1	2	3	4	5	6	7	8	9	10	
United States	286,642,745	222,189,625	62,851,493	11,698,857	45,932,354	12,134,331	7,537,384	1,745,280	4,515,647	11,664,693
Alabama	3,695,090	2,394,099	246,088	50,692	126,580	11	379	848	42,002	34,988
Alaska	1,657,178	1,419,850	502,678	41,953	457,723	300,802	337	25,744	12,490	68,346
Arizona	4,503,617	3,752,002	1,198,308	223,009	897,924	-	1,015	188	301,116	491,382
Arkansas	1,524,520	1,060,551	258,699	15,205	130,693	-	375	-	66,222	46,381
California	37,712,260	28,054,491	5,612,595	1,239,103	3,985,436	54,021	411,678	404,009	581,089	1,117,582
Colorado	4,927,665	3,901,964	648,484	104,557	466,610	-	247,737	11,572	86,999	24,373
Connecticut	3,860,731	3,506,629	1,371,399	94,183	1,269,837	899,454	42,739	14,764	10,745	137,269
Delaware	330,931	191,411	28,472	9,504	16,040	-	21	-	5,509	971
District of Columbia	5,822,838	5,040,012	1,782,221	1,711,370	-	-	-	-	-	-
Florida	11,135,062	7,277,345	1,184,182	301,449	661,759	-	298	354	23,604	526,440
Georgia	4,445,584	3,056,473	562,392	89,521	104,561	196	7,393	11,603	12,498	49
Hawaii	1,102,069	975,403	146,496	73,840	71,674	-	-	-	836	42,461
Idaho	586,951	478,244	112,486	17,890	81,460	-	-	-	22,195	36,658
Illinois	12,495,730	9,489,869	2,996,245	426,839	2,533,019	-	71,108	34,600	343,754	1,829,161
Indiana	4,067,832	3,365,256	856,168	125,148	623,852	-	102,195	16,530	157,397	284,559
Iowa	2,594,805	2,112,288	457,126	172,340	260,406	-	-	2,011	154,833	58,945
Kansas	2,277,619	1,780,347	392,971	43,781	180,619	-	1,149	4,849	89,065	41,329
Kentucky	2,179,658	1,544,617	208,916	67,614	110,509	-	-	-	26,102	18
Louisiana	3,263,335	2,610,033	469,176	187,240	230,647	286	6,152	16,544	17,857	52,208
Maine	742,616	738,473	192,935	20,498	169,461	123,771	914	550	2,328	31,905
Maryland	3,163,540	2,464,742	1,177,645	90,481	975,170	476,637	-	130,404	225,898	38,689
Massachusetts	8,069,639	7,115,433	3,262,150	239,123	3,019,208	1,762,045	136,217	337	76,326	701,974
Michigan	8,935,616	6,488,787	2,007,406	398,339	1,542,669	-	74,329	40,848	276,157	904,713
Minnesota	5,506,067	4,271,786	983,987	95,918	843,595	-	-	13,439	125,543	532,972
Mississippi	1,681,289	1,237,088	397,442	38,922	333,887	-	2,251	82	8,505	280,673
Missouri	4,587,780	3,322,501	535,179	141,982	211,632	-	3,545	19,050	114,894	5,705
Montana	390,419	331,833	57,023	6,942	46,835	-	94	525	11,200	5,471
Nebraska	1,557,016	1,084,303	220,166	46,129	136,186	27	1,155	97	78,885	28,317
Nevada	1,142,454	1,066,968	360,436	21,740	280,210	-	-	-	14,731	261,539
New Hampshire	708,807	676,213	91,007	11,516	76,140	31,013	-	-	4,887	19,257
New Jersey	5,875,709	5,460,779	2,038,511	233,568	1,760,335	452,072	36,462	34,673	35,486	917,495
New Mexico	1,494,682	1,266,092	432,713	72,801	342,298	-	2,017	330	42,971	247,937
New York	58,676,189	49,106,058	18,979,489	2,863,844	15,451,576	5,754,620	5,881,176	437,054	311,332	740,943
North Carolina	5,268,188	3,723,078	1,177,411	239,725	469,382	5,409	-	80	122,083	269,282
North Dakota	385,255	302,033	51,042	9,904	38,411	-	107	477	17,579	15,497
Ohio	8,516,732	7,100,444	1,263,008	278,085	824,512	-	10,152	26,862	243,957	396,853
Oklahoma	2,982,233	2,416,301	161,841	65,472	88,000	-	-	3,422	20,152	5,924
Oregon	2,447,821	2,017,722	338,518	70,161	171,297	460	270	65	92,892	39,985
Pennsylvania	7,589,060	6,115,163	1,876,101	473,661	1,173,781	-	193,058	369,206	96,791	48,054
Rhode Island	1,223,054	1,102,288	365,994	24,393	334,773	286,194	4,427	416	741	24,605
South Carolina	1,537,956	935,004	172,720	64,113	81,319	-	114	74	4,928	60,173
South Dakota	542,357	412,849	59,589	22,912	26,761	-	-	-	3,452	7,306
Tennessee	9,615,521	4,856,178	2,021,997	74,644	1,175,144	731,505	42,732	6,065	92,518	223,669
Texas	16,733,564	11,285,453	1,057,498	574,121	421,049	21,683	48,653	62,293	21,746	63,059
Utah	1,425,167	1,101,730	127,192	71,487	39,863	-	-	-	31,453	-
Vermont	215,495	114,359	14,562	4,556	7,077	-	-	-	3,388	312
Virginia	7,055,660	6,003,961	2,251,306	233,655	1,973,844	1,234,117	206,994	41,896	170,346	46,207
Washington	4,906,350	3,642,626	588,193	55,631	434,275	8	141	1,883	148,331	58,811
West Virginia	680,357	592,695	36,524	22,176	13,252	-	-	45	-	1,633
Wisconsin	4,413,410	3,510,716	1,318,395	129,515	1,119,977	-	-	11,165	157,491	794,440
Wyoming	389,267	315,085	198,411	7,605	141,086	-	-	326	4,343	98,173

See footnote at end of table.

Table 3. Revenue of Municipal Governments by Source and State: 1996-97—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.				Sales and gross receipts					
	Other and unallocable	From local governments	Total	Property	Total	General	Selective			
							Total	Motor fuels	Alcoholic beverages	Tobacco products
11	12	13	14	15	16	17	18	19	20	
United States	8,335,019	5,220,282	94,394,777	45,973,181	27,243,582	16,417,593	10,825,989	314,185	216,146	130,791
Alabama	48,352	68,816	1,420,583	212,206	899,487	790,294	109,193	22,424	14,322	7,578
Alaska	50,004	3,002	407,441	277,146	115,709	81,352	34,357	46	1,049	588
Arizona	104,223	77,375	1,366,224	313,395	942,842	783,084	159,758	—	—	—
Arkansas	17,715	112,801	333,705	49,895	264,198	183,240	80,958	246	1,311	—
California	1,417,057	388,056	11,868,884	4,197,584	5,731,939	3,292,056	2,439,883	—	—	—
Colorado	95,929	77,317	1,646,911	291,118	1,236,999	1,085,454	151,545	—	137	1,608
Connecticut	164,866	7,379	1,743,692	1,716,721	429	—	429	—	—	—
Delaware	9,539	2,928	90,405	43,031	3,138	—	3,138	—	—	—
District of Columbia	—	70,851	2,637,408	699,524	866,701	482,354	384,347	32,267	5,460	18,946
Florida	111,063	220,974	3,085,751	1,569,578	1,277,394	83,215	1,194,179	138,789	—	—
Georgia	72,822	368,310	1,181,912	530,061	520,188	159,868	360,320	—	65,920	—
Hawaii	28,377	982	526,880	413,844	66,376	—	66,376	46,227	—	—
Idaho	22,607	13,136	166,562	139,197	11,818	58	11,760	—	—	—
Illinois	254,396	36,387	3,804,190	1,822,931	1,553,652	423,892	1,129,760	63,952	19,839	24,050
Indiana	63,171	107,168	1,315,651	1,085,244	29,747	—	29,747	—	—	—
Iowa	44,617	24,380	767,022	643,074	105,632	69,720	35,912	—	—	—
Kansas	44,227	168,571	636,108	360,607	256,031	150,385	105,646	96	365	—
Kentucky	84,389	30,793	688,636	185,533	32,458	—	32,458	—	3,538	—
Louisiana	137,600	51,289	1,264,421	356,502	805,872	637,460	168,412	—	1,362	170
Maine	9,993	2,976	388,567	374,479	3,520	—	3,520	—	—	—
Maryland	103,542	111,994	925,515	676,538	52,437	—	52,437	—	—	—
Massachusetts	342,309	3,819	2,909,027	2,808,638	46,080	—	46,080	—	—	—
Michigan	246,622	66,398	2,299,983	1,690,857	49,667	—	49,667	—	—	—
Minnesota	171,641	44,474	1,160,911	948,913	125,701	25,606	100,095	—	—	—
Mississippi	42,376	24,633	278,958	217,090	44,805	75	44,730	—	—	—
Missouri	68,438	181,565	1,589,298	307,678	919,510	522,711	396,799	1,053	—	13,786
Montana	29,545	3,246	99,876	84,702	1,475	—	1,475	—	—	—
Nebraska	27,705	37,851	435,340	208,495	184,851	157,994	26,857	1,454	62	95
Nevada	3,940	58,486	270,530	134,463	55,012	—	55,012	4,330	—	—
New Hampshire	20,983	3,351	471,056	461,508	—	—	—	—	—	—
New Jersey	284,147	44,608	2,508,205	2,396,365	18,419	—	18,419	—	—	—
New Mexico	49,043	17,614	383,525	90,081	276,227	228,921	47,306	489	2	41
New York	2,326,451	664,069	21,415,532	9,075,523	4,177,627	3,088,911	1,088,716	—	20,478	32,942
North Carolina	72,528	468,304	1,141,753	992,536	51,115	—	51,115	—	1,824	—
North Dakota	4,751	2,727	102,065	52,450	44,222	36,633	7,589	—	—	—
Ohio	146,688	160,411	3,659,605	675,922	70,561	1,525	69,036	1,450	171	3
Oklahoma	58,502	8,369	978,879	74,561	883,597	800,070	83,527	—	—	—
Oregon	37,625	97,060	904,450	609,703	128,235	113	128,122	974	194	480
Pennsylvania	466,672	228,659	2,810,092	933,546	171,427	86,492	84,935	—	—	—
Rhode Island	18,390	6,828	623,076	613,837	1,211	—	1,211	—	—	—
South Carolina	16,030	27,288	459,902	249,265	74,355	26,903	47,452	—	—	—
South Dakota	16,003	9,916	191,993	61,359	123,987	122,445	1,542	—	—	—
Tennessee	78,655	772,209	1,581,078	962,055	500,430	303,615	196,815	—	74,798	—
Texas	203,615	62,328	5,491,002	2,664,398	2,616,901	1,805,060	811,841	34	1,113	452
Utah	8,410	15,842	508,846	183,970	282,224	216,847	65,377	—	—	—
Vermont	3,377	2,929	54,943	51,856	1,646	—	1,646	—	—	—
Virginia	274,284	43,807	2,710,193	1,761,937	677,348	256,562	420,786	—	123	30,052
Washington	225,101	98,287	1,703,064	572,883	883,770	514,647	369,123	354	—	—
West Virginia	11,574	1,096	207,849	58,539	27,211	—	27,211	—	4,078	—
Wisconsin	156,881	68,903	1,153,858	1,060,039	22,537	31	22,506	—	—	—
Wyoming	38,244	49,720	23,420	11,804	6,864	—	6,864	—	—	—

See footnote at end of table.

Table 3. Revenue of Municipal Governments by Source and State: 1996-97—Con.

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

Geographic area	General revenue—Con.										
	Taxes—Con.					Charges and miscellaneous revenue					
	Sales and gross receipts—Con.		Income	Motor vehicle	Other	Total	Current charges				
	Selective—Con.						Total	Hospitals	Sewerage	Solid waste management	
	Public utilities	Other	21	22	23	24					25	26	27	28	29	30
United States	6,491,486	3,673,381	13,725,033	440,293	7,012,688	64,943,355	42,444,499	6,331,580	14,616,058	4,661,262	
Alabama	24,690	40,179	72,096	8,339	228,455	727,428	391,889	116,264	124,486	75,357	
Alaska	6,090	26,584	—	4,534	10,052	509,731	373,235	50,767	49,679	28,835	
Arizona	90,030	69,728	—	—	109,987	1,187,470	747,828	—	223,105	157,520	
Arkansas	72,884	6,517	14	—	19,598	468,147	313,782	63,547	122,303	61,606	
California	1,692,665	747,218	—	—	1,939,361	10,573,012	6,549,385	281,329	1,784,118	958,400	
Colorado	68,309	81,491	15	9,370	109,409	1,606,569	1,171,513	259,389	216,752	25,366	
Connecticut	1	428	—	4	26,538	391,538	257,631	8,161	81,964	32,577	
Delaware	2,142	996	34,278	—	9,958	72,534	45,100	—	32,743	2,238	
District of Columbia	187,365	140,309	931,019	20,632	119,532	620,383	267,602	72,413	77,859	449	
Florida	970,820	84,570	—	431	238,348	3,007,412	1,930,628	—	745,672	497,843	
Georgia	134,783	159,617	—	—	131,663	1,312,169	876,991	61,490	272,662	185,602	
Hawaii	20,149	—	—	34,352	12,308	302,027	211,367	—	112,154	65,579	
Idaho	8,677	3,083	5	12	15,530	199,196	156,266	14,904	57,142	36,932	
Illinois	647,280	374,639	21,265	113,274	293,068	2,689,434	1,544,949	136,864	413,024	76,587	
Indiana	407	29,340	158,456	56	42,148	1,193,437	822,160	144,736	403,813	51,715	
Iowa	10,444	25,468	—	—	18,316	888,140	616,957	201,768	198,650	87,859	
Kansas	95,115	10,070	7	541	18,922	751,268	389,400	120,203	134,124	52,423	
Kentucky	24,599	4,321	335,755	2,817	132,073	647,065	283,696	—	119,349	49,760	
Louisiana	107,619	59,261	253	3,724	98,070	876,436	606,590	157,316	154,028	75,805	
Maine	55	3,465	—	5,911	4,657	156,971	126,481	22,064	37,105	3,748	
Maryland	26,867	25,570	126,479	—	70,061	361,582	205,840	—	104,901	21,089	
Massachusetts	—	46,080	—	—	54,309	944,256	730,810	141,490	349,347	19,900	
Michigan	49,667	—	472,418	854	86,187	2,181,398	1,447,133	203,945	781,367	35,751	
Minnesota	49,490	50,605	—	467	85,830	2,126,888	1,159,885	287,634	348,162	75,949	
Mississippi	30,391	14,339	—	42	17,021	560,688	446,069	277,027	90,559	43,375	
Missouri	290,987	90,973	267,409	10,847	83,854	1,198,024	827,702	239,885	200,451	54,643	
Montana	—	1,475	—	2,585	11,114	174,934	90,980	—	35,598	22,438	
Nebraska	22,422	2,824	5	6,521	35,468	428,797	298,010	76,165	88,880	39,627	
Nevada	42,156	8,526	—	—	81,055	436,002	273,424	68,274	110,682	3,454	
New Hampshire	—	—	—	—	9,548	114,150	86,212	—	36,275	8,985	
New Jersey	44	18,375	27,625	—	65,796	914,063	558,426	—	341,853	5,863	
New Mexico	26,879	19,895	116	451	16,650	449,854	271,267	—	84,082	67,621	
New York	382,364	652,932	7,371,717	96,882	693,783	8,711,037	6,013,849	2,355,441	1,087,431	78,508	
North Carolina	3,080	46,211	—	22,139	75,963	1,403,914	920,759	15,300	575,636	109,864	
North Dakota	4,575	3,014	16	—	5,377	148,926	78,137	—	21,556	30,704	
Ohio	1,927	65,485	2,713,036	28,889	171,197	2,177,831	1,424,240	54,587	807,293	105,602	
Oklahoma	74,522	9,005	—	270	20,451	1,275,581	994,088	499,678	172,131	132,478	
Oregon	90,913	35,561	122	14	166,376	774,754	455,795	15,000	273,058	8,019	
Pennsylvania	—	84,935	1,189,640	—	515,479	1,428,970	996,937	—	483,096	108,255	
Rhode Island	—	1,211	—	—	8,028	113,218	76,205	—	27,459	324	
South Carolina	42,947	4,505	—	—	136,282	302,382	211,147	—	86,025	32,030	
South Dakota	303	1,239	87	1,280	5,280	161,267	116,951	21,429	34,407	19,195	
Tennessee	34,583	87,434	228	25,575	92,790	1,253,103	878,372	183,433	364,433	96,539	
Texas	605,850	204,392	654	11	209,038	4,736,953	3,255,175	9,069	1,472,970	580,012	
Utah	60,319	5,058	—	—	42,652	465,692	306,117	2,004	75,839	46,369	
Vermont	1,224	422	—	—	1,441	44,854	36,364	—	17,863	310	
Virginia	208,275	182,336	2,318	38,780	229,810	1,042,462	638,600	14,294	253,179	53,881	
Washington	251,502	117,267	—	103	246,308	1,351,369	967,345	—	464,135	250,649	
West Virginia	19,660	3,473	—	—	122,099	348,322	300,355	149,756	65,738	22,826	
Wisconsin	—	22,506	—	586	70,696	1,038,463	638,828	5,953	377,209	42,428	
Wyoming	6,415	449	—	—	4,752	93,254	56,027	—	23,711	18,373	

See footnote at end of table.

Table 3. Revenue of Municipal Governments by Source and State: 1996-97—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 ¹
	Charges and miscellaneous revenue—Con.							
	Current charges—Con.	Miscellaneous general revenue						
		Other	Total	Interest earnings	Special assessments	Sale of property			Other
	31	32	33	34	35	36			37	38
United States	16,835,599	22,498,856	11,134,597	1,420,927	817,908	9,125,424	43,645,161	20,807,959
Alabama	75,782	335,539	220,820	6,921	27,516	80,282	1,188,079	112,912
Alaska	243,954	136,496	112,504	3,341	1,564	19,087	197,764	39,564
Arizona	367,203	439,642	209,415	53,160	13,317	163,750	594,117	157,498
Arkansas	66,326	154,365	96,014	403	1,294	56,654	441,642	22,327
California	3,525,538	4,023,627	2,043,906	378,674	166,730	1,434,317	5,994,504	3,663,265
Colorado	670,006	435,056	245,996	34,904	7,143	147,013	898,097	127,604
Connecticut	134,929	133,907	57,853	4,720	10,893	60,441	133,743	220,359
Delaware	10,119	27,434	13,650	61	756	12,967	129,089	10,431
District of Columbia	116,881	352,781	70,123	39	53,647	228,972	53,417	729,409
Florida	687,113	1,076,784	621,217	87,430	21	368,116	2,867,587	990,130
Georgia	357,237	435,178	243,969	2,398	4,876	183,935	1,217,076	172,035
Hawaii	33,634	90,660	54,252	13,471	11,768	11,169	126,666	—
Idaho	47,288	42,930	17,369	2,812	169	22,580	108,024	683
Illinois	918,473	1,144,485	636,961	59,608	24,269	423,647	1,536,437	1,469,424
Indiana	221,896	371,277	180,322	5,829	5,036	180,090	642,772	59,804
Iowa	128,680	271,183	140,738	10,960	11,637	107,848	479,633	2,884
Kansas	82,650	361,868	224,146	58,333	1,533	77,856	421,567	75,705
Kentucky	114,587	363,369	322,026	1,800	6,183	33,360	634,976	65
Louisiana	219,441	269,846	163,993	1,789	648	103,416	509,589	143,713
Maine	63,564	30,490	17,275	—	479	12,736	4,143	—
Maryland	79,850	155,742	86,396	2,090	1,194	66,062	159,795	539,003
Massachusetts	220,073	213,446	75,801	3,583	812	133,250	507,532	446,674
Michigan	426,070	734,265	273,662	16,605	7,259	436,739	955,999	1,490,830
Minnesota	448,140	967,003	543,108	203,267	10,427	210,201	962,418	271,863
Mississippi	35,108	114,619	40,455	930	17,783	55,451	442,019	2,182
Missouri	332,723	370,322	224,207	9,284	2,515	134,316	916,445	348,834
Montana	32,944	83,954	43,674	21,706	—	18,574	58,531	55
Nebraska	93,338	130,787	51,369	12,339	2,982	64,097	422,141	50,572
Nevada	91,014	162,578	54,024	50,898	8,524	49,132	75,486	—
New Hampshire	40,952	27,938	12,633	—	386	14,919	31,525	1,069
New Jersey	210,710	355,637	82,926	3,519	30,714	238,478	403,324	11,606
New Mexico	119,564	178,587	123,855	11,102	1,541	42,089	228,590	—
New York	2,492,469	2,697,188	775,462	13,886	240,100	1,667,740	3,172,832	6,397,299
North Carolina	219,959	483,155	315,934	11,624	5,263	150,334	1,518,344	26,766
North Dakota	25,877	70,789	21,822	27,012	528	21,427	72,721	10,501
Ohio	456,758	753,591	340,333	55,585	6,887	350,786	1,416,288	—
Oklahoma	189,801	281,493	170,488	1,182	3,435	106,388	527,512	38,420
Oregon	159,718	318,959	143,776	74,577	12,705	87,901	428,931	1,168
Pennsylvania	405,586	432,033	169,451	30,027	40,043	192,512	899,746	574,151
Rhode Island	48,422	37,013	18,712	2	172	18,127	62,501	58,265
South Carolina	93,092	91,235	41,040	397	4,567	45,231	598,912	4,040
South Dakota	41,920	44,316	25,781	4,737	491	13,307	120,734	8,774
Tennessee	233,967	374,731	239,379	1,380	6,616	127,356	4,201,951	557,392
Texas	1,193,124	1,481,778	852,219	30,584	15,839	583,136	4,334,196	1,113,915
Utah	181,905	159,575	58,765	1,867	17,430	81,513	323,437	—
Vermont	18,191	8,490	3,846	1,014	35	3,595	91,872	9,264
Virginia	317,246	403,862	230,057	696	10,235	162,874	764,686	287,013
Washington	252,561	384,024	161,516	39,468	16,038	167,002	1,048,377	215,347
West Virginia	62,035	47,967	30,159	1,081	214	16,513	69,217	18,445
Wisconsin	213,238	399,635	203,157	62,431	3,176	130,871	582,474	320,220
Wyoming	13,943	37,227	28,041	1,401	518	7,267	67,703	6,479

¹Includes unemployment compensation amounts for the District of Columbia.

Table 4. General Revenue of Municipal Governments From Current Charges by Function and State: 1996-97

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

Geographic area	Education						
	Total	School lunch sales (gross)	All other	Hospitals	Highways	Airports	Parking facilities
		2	3				
1	2	3	4	5	6	7	
United States	42,444,499	168,664	122,055	6,331,580	1,040,295	4,060,503	956,318
Alabama	391,889	—	—	116,264	400	1,568	4,087
Alaska	373,235	5,249	10,415	50,767	—	6,405	5,849
Arizona	747,828	—	—	—	209	220,478	3,912
Arkansas	313,782	—	—	63,547	827	21,084	2,167
California	6,549,385	—	—	281,329	11,928	838,124	187,022
Colorado	1,171,513	—	—	259,389	4,106	459,640	13,915
Connecticut	257,631	21,450	2,020	8,161	447	1,858	16,716
Delaware	45,100	—	—	—	—	—	5,881
District of Columbia	267,602	571	14,571	72,413	—	—	6,630
Florida	1,930,628	—	—	—	1,721	69,644	69,087
Georgia	876,991	—	—	61,490	—	213,880	5,277
Hawaii	211,367	—	—	—	821	—	6,431
Idaho	156,266	—	—	14,904	—	13,835	1,860
Illinois	1,544,949	—	—	136,865	41,030	527,768	46,431
Indiana	822,160	—	—	144,736	362	95,895	6,192
Iowa	616,957	—	—	201,768	1,644	29,117	15,142
Kansas	389,400	—	—	120,203	1,235	11,067	3,310
Kentucky	283,696	—	—	—	—	1,157	11,497
Louisiana	606,590	—	—	157,316	1,521	65,891	5,224
Maine	126,481	2,288	4,195	22,064	—	16,992	1,023
Maryland	205,840	3,640	1,394	—	1,805	597	25,334
Massachusetts	730,810	34,125	21,831	141,490	31	5,270	24,558
Michigan	1,447,133	—	—	203,945	7,087	2,540	45,516
Minnesota	1,159,885	—	—	287,634	9,270	6,095	41,830
Mississippi	446,069	—	—	277,027	210	8,947	867
Missouri	827,702	—	—	239,885	2,045	210,449	12,472
Montana	90,980	—	—	—	1,357	4,923	1,383
Nebraska	298,010	—	—	76,165	1,740	726	5,236
Nevada	273,424	—	—	68,274	810	331	1,924
New Hampshire	86,212	5,112	832	—	—	12,101	5,171
New Jersey	558,426	6,680	1,077	—	1,122	1,822	42,281
New Mexico	271,267	—	—	—	2,235	55,255	5,593
New York	6,013,849	23,904	18,556	2,355,441	825,170	19,391	127,023
North Carolina	920,759	—	647	15,300	—	65,215	14,545
North Dakota	78,137	—	—	—	797	6,609	2,106
Ohio	1,424,240	—	—	54,587	29,670	123,515	29,622
Oklahoma	994,088	—	—	499,678	—	71,218	6,955
Oregon	455,795	—	—	15,000	8,243	7,767	23,116
Pennsylvania	996,937	—	—	—	4,368	152,093	18,022
Rhode Island	76,205	4,481	632	—	—	—	989
South Carolina	211,147	—	—	—	—	1,191	16,516
South Dakota	116,951	—	—	21,429	300	2,817	1,525
Tennessee	878,372	25,452	37,074	183,433	416	17,094	2,506
Texas	3,255,175	—	—	9,069	57,084	579,797	16,221
Utah	306,117	—	—	2,004	—	82,192	1,204
Vermont	36,364	—	—	—	250	5,800	3,407
Virginia	638,600	35,712	8,811	14,294	6,542	18,812	17,147
Washington	967,345	—	—	—	2,042	—	10,791
West Virginia	300,355	—	—	149,756	2,012	406	8,436
Wisconsin	638,828	—	—	5,953	9,387	2,852	26,143
Wyoming	56,027	—	—	—	51	275	226

Table 4. General Revenue of Municipal Governments From Current Charges by Function and State: 1996-97—Con.

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

Geographic area	Water transport and terminals	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Miscellaneous commercial activities	Other
	8	9	10	11	12	13	14
United States	640,427	2,555,577	1,361,056	14,616,058	4,661,262	114,369	5,816,335
Alabama	—	35,389	1,165	124,486	75,357	—	33,173
Alaska	26,441	5,708	—	49,679	28,835	—	183,887
Arizona	—	60,342	9,002	223,105	157,520	—	73,260
Arkansas	994	9,911	399	122,303	61,606	—	30,944
California	521,103	526,493	272,305	1,784,118	958,400	846	1,167,717
Colorado	—	99,248	3,497	216,752	25,366	5	89,595
Connecticut	—	18,150	5,009	81,964	32,577	—	69,279
Delaware	140	754	306	32,743	2,238	—	3,038
District of Columbia	—	26,104	—	77,859	449	786	68,219
Florida	32,587	186,938	6,210	745,672	497,843	23	320,903
Georgia	—	39,847	6,245	272,662	185,602	—	91,988
Hawaii	—	17,140	6,374	112,154	65,579	—	2,868
Idaho	—	10,896	264	57,142	36,932	—	20,433
Illinois	—	81,813	1,263	413,024	76,587	—	220,168
Indiana	—	50,980	487	403,813	51,715	—	67,980
Iowa	218	37,478	3,405	198,650	87,859	—	41,676
Kansas	892	24,920	2,677	134,124	52,423	—	38,549
Kentucky	2,905	21,964	9,250	119,349	49,760	—	67,814
Louisiana	—	21,885	33,136	154,028	75,805	—	91,784
Maine	2,296	5,440	240	37,105	3,748	—	31,090
Maryland	1,244	23,081	52	104,901	21,089	4,939	17,764
Massachusetts	182	12,693	10,376	349,347	19,900	—	111,007
Michigan	—	78,999	19,625	781,367	35,751	689	271,614
Minnesota	21,860	115,141	21,993	348,162	75,949	—	231,951
Mississippi	1,138	5,076	4	90,559	43,375	—	18,866
Missouri	741	45,126	323	200,451	54,643	—	61,567
Montana	—	6,371	846	35,598	22,438	—	18,064
Nebraska	39	24,556	211	88,880	39,627	—	60,830
Nevada	—	30,785	579	110,682	3,454	427	56,158
New Hampshire	—	2,890	—	36,275	8,985	—	14,846
New Jersey	99	26,483	74,068	341,853	5,863	—	57,078
New Mexico	—	16,761	4,930	84,082	67,621	—	34,790
New York	7,148	89,620	758,982	1,087,431	78,508	80,685	541,990
North Carolina	—	73,745	3,555	575,636	109,864	450	61,802
North Dakota	—	5,123	16	21,556	30,704	—	11,226
Ohio	89	97,775	195	807,293	105,602	2,449	173,443
Oklahoma	—	32,367	156	172,131	132,478	9,187	69,918
Oregon	69	30,841	—	273,058	8,019	—	89,682
Pennsylvania	—	28,610	10,010	483,096	108,255	—	192,483
Rhode Island	921	5,018	3,027	27,459	324	—	33,354
South Carolina	—	14,143	347	86,025	32,030	—	60,895
South Dakota	—	9,478	25	34,407	19,195	—	27,775
Tennessee	1,211	71,501	426	364,433	96,539	—	78,287
Texas	11,848	198,742	1,861	1,472,970	580,012	8,324	319,247
Utah	—	32,101	983	75,839	46,369	2,671	62,754
Vermont	—	941	—	17,863	310	—	7,793
Virginia	1,564	54,128	51,193	253,179	53,881	—	123,337
Washington	—	80,655	4,624	464,135	250,649	17	154,432
West Virginia	—	15,726	502	65,738	22,826	—	34,953
Wisconsin	4,698	39,904	30,690	377,209	42,428	2,871	96,693
Wyoming	—	5,797	223	23,711	18,373	—	7,371

Table 5. Percent Distribution of Municipal Government Revenue by Source and State: 1996-97

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

Geographic area	General revenue													Utility, liquor store, and employee retirement revenue ¹
	Total revenue ¹	Intergovernmental revenue				From own sources								
		Total	Total	From Federal government	From state government	Total	Taxes					Current charges		
							Total ²	Property	Sales and gross receipts		Income	Total ²	Hospital	
									General	Selective				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
United States	100.0	77.5	21.9	4.1	16.0	55.6	32.9	16.0	5.7	3.8	4.8	14.8	2.2	22.5
Alabama	100.0	64.8	6.7	1.4	3.4	58.1	38.4	5.7	21.4	3.0	2.0	10.6	3.1	35.2
Alaska	100.0	85.7	30.3	2.5	27.6	55.3	24.6	16.7	4.9	2.1	—	22.5	3.1	14.3
Arizona	100.0	83.3	26.6	5.0	19.9	56.7	30.3	7.0	17.4	3.5	—	16.6	—	16.7
Arkansas	100.0	69.6	17.0	1.0	8.6	52.6	21.9	3.3	12.0	5.3	—	20.6	4.2	30.4
California	100.0	74.4	14.9	3.3	10.6	59.5	31.5	11.1	8.7	6.5	—	17.4	.7	25.6
Colorado	100.0	79.2	13.2	2.1	9.5	66.0	33.4	5.9	22.0	3.1	—	23.8	5.3	20.8
Connecticut	100.0	90.8	35.5	2.4	32.9	55.3	45.2	44.5	—	—	—	6.7	.2	9.2
Delaware	100.0	57.8	8.6	2.9	4.8	49.2	27.3	13.0	—	.9	10.4	13.6	—	42.2
District of Columbia	100.0	86.6	30.6	29.4	—	55.9	45.3	12.0	8.3	6.6	16.0	4.6	1.2	13.4
Florida	100.0	65.4	10.6	2.7	5.9	54.7	27.7	14.1	.7	10.7	—	17.3	—	34.6
Georgia	100.0	68.8	12.7	2.0	2.4	56.1	26.6	11.9	3.6	8.1	—	19.7	1.4	31.2
Hawaii	100.0	88.5	13.3	6.7	6.5	75.2	47.8	37.6	—	6.0	—	19.2	—	11.5
Idaho	100.0	81.5	19.2	3.0	13.9	62.3	28.4	23.7	—	2.0	—	26.6	2.5	18.5
Illinois	100.0	75.9	24.0	3.4	20.3	52.0	30.4	14.6	3.4	9.0	.2	12.4	1.1	24.1
Indiana	100.0	82.7	21.0	3.1	15.3	61.7	32.3	26.7	—	.7	3.9	20.2	3.6	17.3
Iowa	100.0	81.4	17.6	6.6	10.0	63.8	29.6	24.8	2.7	1.4	—	23.8	7.8	18.6
Kansas	100.0	78.2	17.3	1.9	7.9	60.9	27.9	15.8	6.6	4.6	—	17.1	5.3	21.8
Kentucky	100.0	70.9	9.6	3.1	5.1	61.3	31.6	8.5	—	1.5	15.4	13.0	—	29.1
Louisiana	100.0	80.0	14.4	5.7	7.1	65.6	38.7	10.9	19.5	5.2	—	18.6	4.8	20.0
Maine	100.0	99.4	26.0	2.8	22.8	73.5	52.3	50.4	—	.5	—	17.0	3.0	.6
Maryland	100.0	77.9	37.2	2.9	30.8	40.7	29.3	21.4	—	1.7	4.0	6.5	—	22.1
Massachusetts	100.0	88.2	40.4	3.0	37.4	47.8	36.0	34.8	—	.6	—	9.1	1.8	11.8
Michigan	100.0	72.6	22.5	4.5	17.3	50.2	25.7	18.9	—	.6	5.3	16.2	2.3	27.4
Minnesota	100.0	77.6	17.9	1.7	15.3	59.7	21.1	17.2	.5	1.8	—	21.1	5.2	22.4
Mississippi	100.0	73.6	23.6	2.3	19.9	49.9	16.6	12.9	—	2.7	—	26.5	16.5	26.4
Missouri	100.0	72.4	11.7	3.1	4.6	60.8	34.6	6.7	11.4	8.6	5.8	18.0	5.2	27.6
Montana	100.0	85.0	14.6	1.8	12.0	70.4	25.6	21.7	—	.4	—	23.3	—	15.0
Nebraska	100.0	69.6	14.1	3.0	8.7	55.5	28.0	13.4	10.1	1.7	—	19.1	4.9	30.4
Nevada	100.0	93.4	31.5	1.9	24.5	61.8	23.7	11.8	—	4.8	—	23.9	6.0	6.6
New Hampshire	100.0	95.4	12.8	1.6	10.7	82.6	66.5	65.1	—	—	—	12.2	—	4.6
New Jersey	100.0	92.9	34.7	4.0	30.0	58.2	42.7	40.8	—	.3	.5	9.5	—	7.1
New Mexico	100.0	84.7	29.0	4.9	22.9	55.8	25.7	6.0	15.3	3.2	—	18.1	—	15.3
New York	100.0	83.7	32.3	4.9	26.3	51.3	36.5	15.5	5.3	1.9	12.6	10.2	4.0	16.3
North Carolina	100.0	70.7	22.3	4.6	8.9	48.3	21.7	18.8	—	1.0	—	17.5	.3	29.3
North Dakota	100.0	78.4	13.2	2.6	10.0	65.1	26.5	13.6	9.5	2.0	—	20.3	—	21.6
Ohio	100.0	83.4	14.8	3.3	9.7	68.5	43.0	7.9	—	.8	31.9	16.7	.6	16.6
Oklahoma	100.0	81.0	5.4	2.2	3.0	75.6	32.8	2.5	26.8	2.8	—	33.3	16.8	19.0
Oregon	100.0	82.4	13.8	2.9	7.0	68.6	36.9	24.9	—	5.2	—	18.6	.6	17.6
Pennsylvania	100.0	80.6	24.7	6.2	15.5	55.9	37.0	12.3	1.1	1.1	15.7	13.1	—	19.4
Rhode Island	100.0	90.1	29.9	2.0	27.4	60.2	50.9	50.2	—	.1	—	6.2	—	9.9
South Carolina	100.0	60.8	11.2	4.2	5.3	49.6	29.9	16.2	1.7	3.1	—	13.7	—	39.2
South Dakota	100.0	76.1	11.0	4.2	4.9	65.1	35.4	11.3	22.6	.3	—	21.6	4.0	23.9
Tennessee	100.0	50.5	21.0	.8	12.2	29.5	16.4	10.0	3.2	2.0	—	9.1	1.9	49.5
Texas	100.0	67.4	6.3	3.4	2.5	61.1	32.8	15.9	10.8	4.9	—	19.5	.1	32.6
Utah	100.0	77.3	8.9	5.0	2.8	68.4	35.7	12.9	15.2	4.6	—	21.5	.1	22.7
Vermont	100.0	53.1	6.8	2.1	3.3	46.3	25.5	24.1	—	.8	—	16.9	—	46.9
Virginia	100.0	85.1	31.9	3.3	28.0	53.2	38.4	25.0	3.6	6.0	—	9.1	.2	14.9
Washington	100.0	74.2	12.0	1.1	8.9	62.3	34.7	11.7	10.5	7.5	—	19.7	—	25.8
West Virginia	100.0	87.1	5.4	3.3	1.9	81.7	30.5	8.6	—	4.0	—	44.1	22.0	12.9
Wisconsin	100.0	79.5	29.9	2.9	25.4	49.7	26.1	24.0	—	.5	—	14.5	.1	20.5
Wyoming	100.0	80.9	51.0	2.0	36.2	30.0	6.0	3.0	—	1.8	—	14.4	—	19.1

¹Includes unemployment compensation amounts for the District of Columbia.

²Includes amounts not shown separately.

Table 6. Expenditure of Municipal Governments by Function and Character and Object: 1996-97

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

Item	Total expenditure	Inter-governmental	Direct expenditure					Other direct expenditure
			Total	Current operation	Capital outlay			
					Total	Construction	Other capital outlay	
1	2	3	4	5	6	7	8	
Expenditure¹	274,967,556	6,460,946	268,506,610	193,293,136	43,067,774	33,050,878	10,016,896	32,145,700
General expenditure	215,851,682	6,460,946	209,390,736	157,756,557	35,349,689	27,303,763	8,045,926	16,284,490
Education services:								
Education	23,541,701	480,592	23,061,109	20,777,492	2,283,617	1,912,664	370,953	—
Libraries	2,734,050	27,780	2,706,270	2,242,130	464,140	319,470	144,670	—
Social services and income maintenance:								
Public welfare	10,844,610	2,262,598	8,582,012	5,899,749	57,658	19,506	38,152	2,624,605
Cash and assistance	2,624,605	—	2,624,605	—	—	—	—	2,624,605
Medical vendor payments	882,624	—	882,624	882,624	—	—	—	—
Other public welfare	7,337,381	2,262,598	5,074,783	5,017,125	57,658	19,506	38,152	—
Hospitals	8,214,329	88,208	8,126,121	7,791,349	334,772	203,383	131,389	—
Health	3,996,315	62,913	3,933,402	3,783,979	149,423	85,588	63,835	—
Transportation:								
Highways	16,427,975	38,635	16,389,340	9,530,938	6,858,402	5,837,658	1,020,744	—
Air transportation	4,090,088	4,092	4,085,996	2,109,980	1,976,016	1,658,627	317,389	—
Other	2,785,851	1,038,947	1,746,904	1,048,764	698,140	591,172	106,968	—
Public safety:								
Police protection	27,852,178	380,619	27,471,559	25,980,815	1,490,744	632,406	858,338	—
Fire protection	13,467,690	51,309	13,416,381	12,503,798	912,583	380,724	531,859	—
Correction	2,621,187	113,596	2,507,591	2,293,612	213,979	173,396	40,583	—
Protective inspection and regulation	1,935,613	23	1,935,590	1,787,295	148,295	90,481	57,814	—
Environment and housing:								
Natural resources	287,804	1,065	286,739	175,171	111,568	90,256	21,312	—
Parks and recreation	10,740,801	70,508	10,670,293	7,849,835	2,820,458	2,274,033	546,425	—
Housing and community development	10,324,109	31,166	10,292,943	7,314,761	2,978,182	2,528,442	449,740	—
Sewerage	15,432,117	689,372	14,742,745	9,368,600	5,374,145	4,673,755	700,390	—
Solid waste management	8,249,887	130,937	8,118,950	7,182,651	936,299	593,200	343,099	—
Governmental administration:								
Financial administration	5,242,507	45,565	5,196,942	4,922,211	274,731	72,303	202,428	—
Judicial and legal	2,952,610	10,249	2,942,361	2,833,362	108,999	66,973	42,026	—
General public buildings	2,664,481	—	2,664,481	1,545,898	1,118,583	943,443	175,140	—
Other	5,013,446	1,262	5,012,184	4,635,755	376,429	179,458	196,971	—
Interest on general debt	13,659,885	—	13,659,885	—	—	—	—	13,659,885
Other and unallocable	22,772,448	931,510	21,840,938	16,178,412	5,662,526	3,976,825	1,685,701	—
Utility expenditure	46,844,609	—	46,844,609	35,256,106	7,716,369	5,746,996	1,969,373	3,872,134
Water supply	18,522,150	—	18,522,150	11,395,238	4,727,451	3,820,894	906,557	2,399,461
Electric power	19,585,427	—	19,585,427	16,698,586	1,703,803	1,243,099	460,704	1,183,038
Gas supply	2,884,720	—	2,884,720	2,497,814	314,745	255,594	59,151	72,161
Transit system	5,852,312	—	5,852,312	4,664,468	970,370	427,409	542,961	217,474
Liquor store expenditure	282,189	—	282,189	280,473	1,716	119	1,597	—
Employee retirement expenditure ¹	11,989,076	—	11,989,076	—	—	—	—	11,989,076

¹Includes unemployment compensation amounts for the District of Columbia.

Table 7. Expenditure of Municipal Governments by Character and Object and State: 1996-97

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

Geographic area	Intergovernmental expenditure				Direct expenditure	
	Total	Total	To state government	To local government	Total	Current operation
United States	274,967,556	6,460,946	3,795,259	2,665,687	268,506,610	193,293,136
Alabama	3,526,076	70,399	5,276	65,123	3,455,677	2,629,201
Alaska	1,660,398	371	370	—	1,660,027	1,248,782
Arizona	4,223,101	12,699	—	12,699	4,210,402	2,799,535
Arkansas	1,510,668	10,710	54	10,656	1,499,958	1,118,345
California	36,191,172	507,169	103,831	403,338	35,684,003	24,017,368
Colorado	4,750,714	84,964	42,777	42,187	4,665,750	3,228,910
Connecticut	3,728,036	58,236	75	58,161	3,669,800	3,188,392
Delaware	321,299	7,098	3,189	3,909	314,201	249,917
District of Columbia	5,170,105	181,909	—	181,909	4,988,196	3,684,028
Florida	10,242,227	35,257	33,059	2,198	10,206,970	7,691,697
Georgia	4,569,973	99,005	17,954	81,051	4,470,968	3,284,890
Hawaii	1,169,547	—	—	—	1,169,547	894,998
Idaho	597,986	2,869	8	2,861	595,117	460,499
Illinois	11,587,237	95,397	29,018	66,379	11,491,840	8,062,406
Indiana	4,059,491	24,608	14,579	10,029	4,034,883	3,019,962
Iowa	2,609,970	23,794	313	23,481	2,586,176	1,759,808
Kansas	2,204,250	6,951	457	6,494	2,197,299	1,495,501
Kentucky	2,070,128	20,739	624	20,115	2,049,389	1,437,930
Louisiana	3,162,706	1,664	458	1,206	3,161,042	2,303,486
Maine	745,572	25,758	—	25,758	719,814	652,590
Maryland	2,651,326	8,057	5,000	3,057	2,643,269	2,003,789
Massachusetts	7,933,926	528,299	397,147	131,152	7,405,627	5,891,243
Michigan	8,102,531	186,318	8,566	177,752	7,916,213	5,803,495
Minnesota	5,283,941	98,284	509	97,775	5,185,657	3,279,798
Mississippi	1,637,803	18,005	525	17,480	1,619,798	1,337,317
Missouri	4,384,675	61,647	1,439	60,208	4,323,028	3,128,369
Montana	371,797	3,017	800	2,217	368,780	282,917
Nebraska	1,478,388	5,363	151	5,212	1,473,025	1,127,773
Nevada	1,082,134	73,259	214	73,045	1,008,875	715,219
New Hampshire	681,450	7,078	—	7,078	674,372	580,864
New Jersey	5,511,131	175,970	27,281	148,689	5,335,161	4,683,873
New Mexico	1,601,871	1,045	24	1,021	1,600,826	1,033,367
New York	56,862,727	3,146,503	3,050,710	95,793	53,716,224	36,087,015
North Carolina	5,065,849	29,261	2,189	27,072	5,036,588	3,752,784
North Dakota	371,653	1,247	—	1,247	370,406	253,453
Ohio	7,988,185	118,999	28,359	90,640	7,869,186	6,119,351
Oklahoma	2,912,891	902	207	695	2,911,989	2,189,671
Oregon	2,508,509	48,435	793	47,642	2,460,074	1,664,854
Pennsylvania	7,245,253	179,660	—	179,660	7,065,593	5,443,549
Rhode Island	1,162,325	7,541	1,069	6,472	1,154,784	1,002,810
South Carolina	1,520,955	11,684	—	11,684	1,509,271	1,153,583
South Dakota	544,810	1,142	1	1,141	543,668	382,546
Tennessee	9,410,964	35,104	1,296	33,808	9,375,860	7,604,211
Texas	15,292,597	125,914	3,194	122,720	15,166,683	10,623,056
Utah	1,433,258	11,233	411	10,822	1,422,025	952,263
Vermont	212,591	1,101	—	1,101	211,490	170,244
Virginia	7,172,116	72,960	3,093	69,867	7,099,156	5,502,533
Washington	4,906,883	134,349	523	133,826	4,772,534	3,278,683
West Virginia	675,599	3,446	363	3,083	672,153	553,185
Wisconsin	4,504,896	94,854	9,353	85,501	4,410,042	3,215,195
Wyoming	353,866	672	—	672	353,194	247,881

See footnote at end of table.

Table 7. Expenditure of Municipal Governments by Character and Object and State: 1996-97—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				
	7	8	9	10	11	12	13
United States	43,067,774	33,050,878	10,016,896	2,624,605	17,532,019	11,989,076	87,315,485
Alabama	481,909	292,441	189,468	—	295,815	48,752	918,606
Alaska	224,128	198,947	25,181	—	175,524	11,593	655,598
Arizona	1,009,670	687,397	322,273	—	351,766	49,431	1,333,851
Arkansas	264,056	171,230	92,826	—	104,763	12,794	387,518
California	7,403,570	6,518,485	885,085	113,987	2,724,675	1,424,403	10,397,277
Colorado	810,471	557,570	252,901	45,551	526,316	54,502	1,401,192
Connecticut	219,720	168,766	50,954	23,691	101,390	136,607	1,740,142
Delaware	35,061	28,758	6,303	—	18,251	10,972	91,668
District of Columbia	343,075	252,044	91,031	115,524	310,652	534,917	1,533,037
Florida	1,074,735	724,561	350,174	—	1,063,776	376,762	2,840,263
Georgia	821,453	581,107	240,346	—	232,973	131,652	1,162,504
Hawaii	147,713	99,711	48,002	—	126,836	—	372,800
Idaho	121,236	62,021	59,215	—	12,226	1,156	183,757
Illinois	1,792,592	1,373,765	418,827	364	844,991	791,487	4,086,575
Indiana	601,702	383,151	218,551	30,092	290,639	92,488	1,392,291
Iowa	663,837	518,249	145,588	—	161,037	1,494	677,209
Kansas	425,949	292,767	133,182	—	251,321	24,528	596,469
Kentucky	346,791	176,051	170,740	—	264,504	164	512,183
Louisiana	540,462	463,735	76,727	—	213,434	103,660	972,844
Maine	45,239	34,880	10,359	—	21,985	—	323,358
Maryland	376,720	318,040	58,680	—	107,571	155,189	1,110,641
Massachusetts	763,324	535,890	227,434	1,524	149,337	600,199	3,643,660
Michigan	1,078,599	690,514	388,085	459	387,452	646,208	2,203,282
Minnesota	1,178,949	812,995	365,954	24	610,351	116,535	1,185,920
Mississippi	210,009	110,276	99,733	—	70,926	1,546	496,345
Missouri	846,144	706,220	139,924	—	207,862	140,653	1,322,015
Montana	41,155	7,657	33,498	—	44,494	214	127,464
Nebraska	265,007	204,958	60,049	4	57,101	23,140	398,664
Nevada	238,475	159,915	78,560	—	55,181	—	342,345
New Hampshire	66,672	54,782	11,890	2,887	22,896	1,053	266,652
New Jersey	410,952	293,244	117,708	43,924	189,096	7,316	2,428,972
New Mexico	406,805	338,752	68,053	559	160,095	—	468,076
New York	7,663,742	6,116,419	1,547,323	2,203,753	2,863,303	4,898,411	18,932,634
North Carolina	1,028,025	750,692	277,333	—	243,985	11,794	1,267,405
North Dakota	80,284	75,895	4,389	—	30,942	5,727	88,225
Ohio	1,362,151	1,018,448	343,703	3	387,681	—	2,827,358
Oklahoma	506,509	307,995	198,514	—	201,979	13,830	1,039,736
Oregon	615,675	483,980	131,695	—	134,102	45,443	758,434
Pennsylvania	739,200	613,912	125,288	—	365,064	517,780	2,163,000
Rhode Island	59,209	49,213	9,996	1,937	29,674	61,154	597,386
South Carolina	273,394	140,098	133,296	—	79,705	2,589	505,275
South Dakota	138,870	111,855	27,015	—	16,330	5,922	139,620
Tennessee	1,204,223	908,084	296,139	493	351,143	215,790	2,285,893
Texas	2,526,791	1,999,497	527,294	213	1,661,097	355,526	4,809,983
Utah	406,103	307,771	98,332	—	63,659	—	400,426
Vermont	20,184	12,259	7,925	—	18,699	2,363	49,027
Virginia	1,109,412	840,316	269,096	35,590	354,873	96,748	2,772,297
Washington	1,145,079	719,626	425,453	—	248,331	100,441	1,490,100
West Virginia	57,909	23,691	34,218	—	41,200	19,859	236,964
Wisconsin	787,793	683,023	104,770	4,026	269,094	133,934	1,272,965
Wyoming	87,041	69,225	17,816	—	15,922	2,350	105,579

¹Includes unemployment compensation amounts for the District of Columbia.

Table 8. Expenditure of Municipal Governments by Function and State: 1996-97

[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					Education services	
		Total	Current expenditure	Capital outlay	Education		
					Total	Current expenditure	
1	2	3	4	5	6		
United States	274,967,556	215,851,690	180,502,001	35,349,689	23,541,701	21,258,084	
Alabama	3,526,076	2,276,478	1,941,520	334,958	27,725	26,771	
Alaska	1,660,398	1,444,138	1,242,219	201,919	519,274	435,212	
Arizona	4,223,101	3,485,967	2,694,930	791,037	12,172	11,977	
Arkansas	1,510,668	1,051,579	864,688	186,891	1	1	
California	36,191,172	28,396,552	22,142,061	6,254,491	84,240	84,065	
Colorado	4,750,714	3,686,327	3,141,589	544,738	61	46	
Connecticut	3,728,036	3,456,394	3,249,923	206,471	1,629,449	1,590,164	
Delaware	321,299	200,555	178,825	23,730	-	-	
District of Columbia	5,170,105	4,517,675	4,208,575	309,100	673,089	615,886	
Florida	10,242,227	7,185,693	6,270,535	915,158	-	-	
Georgia	4,569,973	3,129,688	2,520,713	608,975	16,341	15,932	
Hawaii	1,169,547	958,090	846,762	111,328	-	-	
Idaho	597,986	491,741	383,418	108,323	-	-	
Illinois	11,587,237	9,226,308	7,712,472	1,513,836	1,759	1,645	
Indiana	4,059,491	3,287,454	2,752,492	534,962	688	688	
Iowa	2,609,970	2,095,491	1,525,069	570,422	-	-	
Kansas	2,204,250	1,771,365	1,405,370	365,995	-	-	
Kentucky	2,070,128	1,438,429	1,190,267	248,162	18,500	18,500	
Louisiana	3,162,706	2,505,147	2,047,453	457,694	287	287	
Maine	745,572	741,652	696,413	45,239	322,926	310,260	
Maryland	2,651,326	2,335,127	1,982,312	352,815	711,918	678,373	
Massachusetts	7,933,926	6,922,712	6,235,823	686,889	3,090,474	2,871,429	
Michigan	8,102,531	6,306,906	5,414,990	891,916	6,242	6,242	
Minnesota	5,283,941	4,172,710	3,127,872	1,044,838	17	17	
Mississippi	1,637,803	1,191,493	1,026,715	164,778	-	-	
Missouri	4,384,675	3,289,001	2,621,479	667,522	39	39	
Montana	371,797	324,725	285,194	39,531	467	467	
Nebraska	1,478,388	1,054,143	839,879	214,264	62	62	
Nevada	1,082,134	1,003,383	780,524	222,859	-	-	
New Hampshire	681,450	641,541	576,688	64,853	280,119	259,238	
New Jersey	5,511,131	5,146,673	4,773,687	372,986	782,473	743,016	
New Mexico	1,601,871	1,273,649	975,208	298,441	28	28	
New York	56,862,727	47,012,751	40,018,646	6,994,105	10,756,855	9,398,555	
North Carolina	5,065,849	3,116,564	2,653,155	463,409	10,643	10,643	
North Dakota	371,653	283,076	217,505	65,571	-	-	
Ohio	7,988,185	6,541,500	5,429,116	1,112,384	135	135	
Oklahoma	2,912,891	2,351,080	1,951,539	399,541	-	-	
Oregon	2,508,509	1,965,441	1,484,070	481,371	187	165	
Pennsylvania	7,245,253	5,835,326	5,191,330	643,996	17,965	17,965	
Rhode Island	1,162,325	1,041,208	997,098	44,110	544,195	530,537	
South Carolina	1,520,955	902,454	752,709	149,745	18	18	
South Dakota	544,810	418,132	299,502	118,630	20	20	
Tennessee	9,410,964	4,871,184	4,069,483	801,701	1,560,205	1,433,729	
Texas	15,292,597	10,861,149	9,076,728	1,784,421	27,301	27,065	
Utah	1,433,258	1,105,833	779,860	325,973	-	-	
Vermont	212,591	115,167	100,328	14,839	-	-	
Virginia	7,172,116	6,149,286	5,291,904	857,382	2,445,740	2,168,866	
Washington	4,906,883	3,741,907	2,843,783	898,124	86	41	
West Virginia	675,599	576,903	531,518	45,385	-	-	
Wisconsin	4,504,896	3,684,708	2,948,116	736,592	-	-	
Wyoming	353,866	269,235	211,946	57,289	-	-	

See footnote at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1996-97—Con.

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

Geographic area	General expenditure—Con.							
	Education services—Con.		Social services and income maintenance					
	Education—Con.		Public welfare				Hospitals	
	Capital outlay	Libraries	Total	Cash assistance payments	Medical vendor payments	Other public welfare	Total	Own hospitals
	7	8	9	10	11	12	13	14
United States	2,283,617	2,734,050	10,844,610	2,624,605	882,624	7,337,381	8,214,329	7,542,665
Alabama	954	41,906	2,562	—	—	2,562	123,433	120,564
Alaska	84,062	14,146	11,604	—	—	11,604	52,916	50,512
Arizona	195	87,955	7,322	—	—	7,322	180	—
Arkansas	—	5,575	412	—	—	412	62,873	62,860
California	175	467,582	361,417	113,987	—	247,430	454,619	418,677
Colorado	15	52,042	196,826	45,551	2,451	148,824	353,374	353,374
Connecticut	39,285	33,093	96,535	23,691	11,359	61,485	7,004	7,004
Delaware	—	926	575	—	—	575	—	—
District of Columbia	57,203	21,705	1,186,639	115,524	850,450	220,665	297,366	297,366
Florida	—	55,268	19,921	—	—	19,921	18,622	82
Georgia	409	11,041	13,927	—	—	13,927	71,582	62,222
Hawaii	—	333	—	—	—	—	—	—
Idaho	—	14,315	26	—	—	26	15,549	15,549
Illinois	114	211,135	160,759	364	—	160,395	145,000	144,844
Indiana	—	600	77,412	30,092	—	47,320	272,596	269,593
Iowa	—	72,054	10,129	—	—	10,129	199,190	199,175
Kansas	—	18,606	12,503	—	—	12,503	121,546	121,374
Kentucky	—	12,784	16,461	—	—	16,461	—	—
Louisiana	—	17,279	11,232	—	2	11,230	166,003	166,003
Maine	12,666	9,909	24,087	—	52	24,035	22,064	22,064
Maryland	33,545	17,487	909	—	—	909	—	—
Massachusetts	219,045	83,895	140,768	1,524	—	139,244	217,410	217,241
Michigan	—	96,296	8,589	459	—	8,130	272,264	272,264
Minnesota	—	63,016	54,083	24	—	54,059	287,396	287,396
Mississippi	—	6,906	9,868	—	17	9,851	279,511	279,476
Missouri	—	8,960	8,222	—	76	8,146	256,193	219,595
Montana	—	5,886	1,163	—	—	1,163	—	—
Nebraska	—	25,251	12,490	4	—	12,486	78,028	78,028
Nevada	—	2,062	1,988	—	—	1,988	54,171	54,171
New Hampshire	20,881	8,420	6,046	2,887	—	3,159	—	—
New Jersey	39,457	96,299	117,536	43,924	14,540	59,072	23	9
New Mexico	—	23,496	13,506	559	—	12,947	—	—
New York	1,358,300	423,603	7,504,331	2,203,753	11	5,300,567	3,364,521	2,861,821
North Carolina	—	30,593	3,011	—	113	2,898	15,300	15,300
North Dakota	—	5,359	702	—	—	702	—	—
Ohio	—	5,190	18,906	3	—	18,903	66,274	66,241
Oklahoma	—	11,273	2,847	—	—	2,847	476,498	472,821
Oregon	22	36,862	2,929	—	—	2,929	13,500	13,500
Pennsylvania	—	75,381	300,329	—	—	300,329	54,981	52
Rhode Island	13,658	9,258	6,693	1,937	—	4,756	—	—
South Carolina	—	1,569	1,042	—	—	1,042	6	6
South Dakota	—	9,724	5,112	—	—	5,112	21,144	20,828
Tennessee	126,476	52,003	35,874	493	739	34,642	194,423	194,421
Texas	236	208,246	59,748	213	90	59,445	13,627	13,092
Utah	—	19,769	—	—	—	—	2,004	2,004
Vermont	—	1,928	7	—	—	7	—	—
Virginia	276,874	47,899	298,622	35,590	2,724	260,308	13,757	13,755
Washington	45	73,125	2,856	—	—	2,856	888	888
West Virginia	—	3,965	694	—	—	694	143,051	143,051
Wisconsin	—	132,107	13,640	4,026	—	9,614	5,424	5,424
Wyoming	—	66	1,750	—	—	1,750	18	18

See footnote at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1996-97—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	Total	Highways		Other transportation
	Own hospitals—Con.		Other hospitals			Current expenditure	Capital outlay	
	Current operations	Capital outlays						
15	16	17	18	19	20	21	22	
United States	7,208,014	334,651	671,664	3,996,315	16,427,975	9,569,573	6,858,402	6,875,939
Alabama	105,124	15,440	2,869	22,398	213,967	158,366	55,601	29,912
Alaska	50,218	294	2,404	40,784	96,221	56,535	39,686	33,995
Arizona	—	—	180	16,032	352,038	201,747	150,291	183,643
Arkansas	51,818	11,042	13	13,163	135,400	96,354	39,046	42,610
California	407,511	11,166	35,942	658,523	2,342,147	1,308,685	1,033,462	1,939,531
Colorado	344,972	8,402	—	33,225	368,081	203,916	164,165	262,332
Connecticut	7,004	—	—	45,582	122,346	109,589	12,757	18,193
Delaware	—	—	—	10	11,910	8,782	3,148	2,636
District of Columbia	292,366	5,000	—	144,230	117,916	7,295	110,621	184,085
Florida	82	—	18,540	89,278	473,567	330,376	143,191	212,521
Georgia	62,222	—	9,360	23,995	233,442	174,239	59,203	208,562
Hawaii	—	—	—	12,056	25,138	15,649	9,489	91
Idaho	15,549	—	—	8,439	48,669	31,734	16,935	25,835
Illinois	139,956	4,888	156	151,775	1,168,107	677,897	490,210	537,759
Indiana	231,614	37,979	3,003	55,999	236,958	183,496	53,462	115,976
Iowa	180,143	19,032	15	29,654	344,782	175,493	169,289	84,566
Kansas	111,649	9,725	172	36,390	258,549	129,053	129,496	30,297
Kentucky	—	—	—	4,963	114,858	92,790	22,068	11,074
Louisiana	153,299	12,704	—	43,491	212,991	158,660	54,331	135,266
Maine	22,064	—	—	2,195	41,184	36,240	4,944	17,208
Maryland	—	—	—	83,180	207,736	126,854	80,882	12,761
Massachusetts	206,538	10,703	169	27,776	243,206	172,463	70,743	130,186
Michigan	257,186	15,078	—	105,610	711,581	515,734	195,847	43,962
Minnesota	265,782	21,614	—	41,523	588,341	262,697	325,644	75,533
Mississippi	261,266	18,210	35	9,600	127,164	91,090	36,074	26,800
Missouri	203,105	16,490	36,598	69,424	327,856	216,739	111,117	305,466
Montana	—	—	—	6,201	29,679	27,308	2,371	5,406
Nebraska	71,524	6,504	—	12,557	157,459	95,604	61,855	11,476
Nevada	54,171	—	—	5,633	104,355	48,367	55,988	8,832
New Hampshire	—	—	—	9,974	40,072	35,564	4,508	11,508
New Jersey	9	—	14	77,468	285,484	205,060	80,424	36,442
New Mexico	—	—	—	14,049	135,568	54,471	81,097	66,188
New York	2,779,166	82,655	502,700	711,397	1,584,818	583,114	1,001,704	705,353
North Carolina	15,300	—	—	9,144	330,285	221,300	108,985	96,290
North Dakota	—	—	—	4,770	37,144	26,903	10,241	11,983
Ohio	61,526	4,715	33	178,231	733,323	441,239	292,084	206,795
Oklahoma	457,581	15,240	3,677	29,716	152,504	91,240	61,264	65,868
Oregon	13,500	—	—	16,776	218,377	144,602	73,775	34,217
Pennsylvania	52	—	54,929	451,541	403,176	278,797	124,379	209,024
Rhode Island	—	—	—	1,230	21,046	19,061	1,985	531
South Carolina	6	—	—	2,676	60,037	46,548	13,489	9,525
South Dakota	20,069	759	316	4,637	60,302	46,300	14,002	18,065
Tennessee	190,781	3,640	2	40,051	301,498	190,559	110,939	29,856
Texas	12,642	450	535	326,265	1,063,574	611,602	451,972	449,754
Utah	2,004	—	—	6,382	142,290	75,315	66,975	95,430
Vermont	—	—	—	142	15,437	12,019	3,418	6,088
Virginia	13,148	607	2	153,801	297,844	222,281	75,563	61,186
Washington	—	888	—	68,821	465,807	190,374	275,433	9,558
West Virginia	141,625	1,426	—	3,619	44,417	39,319	5,098	8,951
Wisconsin	5,424	—	—	87,960	577,966	298,389	279,577	42,233
Wyoming	18	—	—	3,979	41,358	21,784	19,574	4,580

See footnote at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1996-97—Con.

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

Geographic area	General expenditure—Con.								
	Public safety				Environment and housing				
	Police protection	Fire protection	Correction	Protective inspection and regulation	Sewerage	Solid waste management	Natural resources	Parks and recreation	Housing and community development
	23	24	25	26	27	28	29	30	31
United States	27,852,178	13,467,690	2,621,187	1,935,613	15,432,117	8,249,887	287,804	10,740,801	10,324,109
Alabama	346,641	212,548	9,549	22,849	178,300	133,937	13	172,955	39,963
Alaska	83,062	43,164	369	4,332	40,198	22,608	542	31,389	7,178
Arizona	587,835	268,586	8,784	35,587	257,322	182,117	4,000	332,467	171,362
Arkansas	170,006	97,525	2,131	6,743	130,625	74,296	2	51,353	12,450
California	4,797,397	1,993,002	76,366	714,341	2,053,215	1,070,333	12,812	1,993,193	2,602,249
Colorado	446,106	188,087	48,891	18,557	218,076	52,451	—	325,749	87,040
Connecticut	234,227	176,571	—	10,475	90,516	83,975	—	60,854	87,320
Delaware	47,894	10,653	—	3,376	37,516	16,817	—	9,363	10,008
District of Columbia	279,805	98,671	300,157	20,622	141,448	31,902	—	72,113	116,068
Florida	1,423,894	675,285	40,038	117,572	571,712	546,767	65,583	764,114	194,292
Georgia	469,355	234,751	68,011	23,694	323,054	218,605	2,944	196,343	97,743
Hawaii	130,223	53,696	—	5,552	104,075	89,766	4,038	69,986	68,194
Idaho	73,366	46,280	64	5,862	76,695	35,987	—	31,869	3,804
Illinois	1,873,995	720,943	50	69,744	425,533	358,500	—	256,272	296,303
Indiana	372,455	246,130	45,399	2,960	449,445	112,269	5,660	223,040	120,891
Iowa	209,470	111,740	373	7,994	280,980	95,337	150	141,152	98,375
Kansas	225,066	121,977	857	11,035	146,608	46,354	681	105,730	42,893
Kentucky	211,046	114,549	7,334	11,004	97,728	69,895	1,157	66,776	84,086
Louisiana	316,279	165,492	52,210	14,338	251,879	112,105	9,524	95,653	187,336
Maine	37,490	37,183	37	2,741	31,734	18,218	—	16,054	7,779
Maryland	294,156	120,554	—	10,846	150,682	84,434	3	109,682	79,896
Massachusetts	533,936	380,073	77,383	29,709	288,745	132,056	5,806	77,138	164,479
Michigan	971,693	399,096	8,757	64,150	861,683	269,629	3,002	290,530	167,736
Minnesota	417,263	206,867	1,428	40,688	395,448	88,487	466	384,049	170,283
Mississippi	169,893	98,503	3,799	6,019	87,258	59,060	—	39,217	13,146
Missouri	526,229	225,135	40,078	25,691	236,396	96,382	—	204,452	125,471
Montana	42,923	28,194	199	2,032	29,097	20,064	6,408	18,877	21,999
Nebraska	115,526	75,864	3,811	7,647	90,989	57,609	4	81,839	34,188
Nevada	160,020	105,847	41,988	23,263	105,602	2,816	4,207	67,914	31,845
New Hampshire	46,915	42,502	—	2,860	33,018	11,961	3,851	13,815	4,536
New Jersey	850,387	373,592	2,048	35,164	349,153	321,656	—	131,964	317,013
New Mexico	175,662	76,421	32,760	8,063	95,363	72,910	—	151,695	43,131
New York	3,499,909	1,451,965	1,190,494	149,117	1,473,936	1,217,294	5,100	806,608	3,007,643
North Carolina	553,420	268,961	—	30,699	370,910	244,690	36,764	237,614	116,694
North Dakota	29,690	14,764	186	1,072	14,783	25,987	—	13,111	8,992
Ohio	1,191,847	717,795	43,074	52,803	783,731	256,770	—	420,298	234,839
Oklahoma	310,734	224,803	12,334	6,759	202,347	126,427	—	146,632	31,691
Oregon	307,071	160,778	748	69,032	402,050	12,620	3	147,937	79,631
Pennsylvania	819,438	317,147	222,116	31,444	404,318	233,517	28	168,451	322,699
Rhode Island	83,275	88,513	—	5,146	31,957	15,664	—	21,340	27,687
South Carolina	179,920	97,607	1,722	8,333	50,872	72,250	5,845	75,958	21,776
South Dakota	40,223	21,723	667	847	42,365	26,903	—	62,675	5,643
Tennessee	473,718	304,443	39,545	19,868	373,820	201,091	1,345	307,020	66,514
Texas	1,932,396	1,029,207	24,590	82,850	1,265,546	561,426	26,468	779,484	252,251
Utah	158,320	70,095	4	455	71,268	50,514	—	139,297	51,940
Vermont	15,554	9,576	—	332	19,158	524	—	5,815	8,260
Virginia	409,062	226,506	167,739	38,922	265,973	160,547	—	206,732	325,554
Washington	506,310	307,766	43,911	38,079	466,070	233,785	26,346	365,079	102,246
West Virginia	67,944	40,849	294	2,359	63,786	30,777	1,442	31,746	17,028
Wisconsin	590,085	348,482	605	29,084	467,167	174,474	53,597	190,692	129,485
Wyoming	43,047	17,229	287	2,902	31,967	15,324	13	26,715	4,479

See footnote at end of table.

Table 8. Expenditure of Municipal Governments by Function and State: 1996-97—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					
32	33	34	35	36	37	38	39	40	41	
United States	5,242,507	2,952,610	2,664,481	1,545,898	1,118,583	5,013,446	13,659,885	22,772,456	47,126,790	11,989,076
Alabama	107,134	30,007	35,890	23,003	12,887	68,854	249,661	206,274	1,200,846	48,752
Alaska	34,200	6,669	13,626	12,424	1,202	31,568	151,674	204,619	204,667	11,593
Arizona	97,096	86,327	55,886	32,312	23,574	139,263	283,137	316,856	687,703	49,431
Arkansas	36,832	14,176	9,455	6,628	2,827	28,449	73,699	83,803	446,295	12,794
California	963,802	443,799	304,635	89,372	215,263	905,335	2,346,494	1,811,520	6,370,217	1,424,403
Colorado	124,941	81,801	46,257	36,497	9,760	100,312	433,380	248,738	1,009,885	54,502
Connecticut	47,438	14,070	26,656	25,583	1,073	56,840	97,401	517,849	135,035	136,607
Delaware	13,789	1,516	2,293	2,176	117	6,954	12,846	11,473	109,772	10,972
District of Columbia	91,974	153,988	29,967	28,990	977	28,826	303,212	223,892	117,513	534,917
Florida	279,060	71,793	15,744	12,744	3,000	236,482	641,683	672,497	2,679,772	376,762
Georgia	51,534	51,901	37,483	28,325	9,158	219,620	149,872	405,888	1,308,633	131,652
Hawaii	43,246	19,119	12,785	10,133	2,652	18,668	122,492	178,632	211,457	—
Idaho	18,098	5,661	5,305	4,706	599	20,595	6,930	48,392	105,089	1,156
Illinois	310,581	55,775	153,305	106,519	46,786	285,152	765,877	1,277,984	1,569,442	791,487
Indiana	107,761	49,077	22,762	20,906	1,856	74,067	270,713	424,596	679,549	92,488
Iowa	39,756	9,364	25,001	16,082	8,919	27,797	134,964	172,663	512,985	1,494
Kansas	48,036	20,472	28,129	14,131	13,998	45,219	228,926	221,491	408,357	24,528
Kentucky	38,413	7,633	6,986	5,697	1,289	81,711	220,048	241,423	631,535	164
Louisiana	101,259	80,654	41,601	35,514	6,087	62,062	181,844	246,362	553,899	103,660
Maine	13,863	1,637	16,216	15,496	720	13,961	21,154	84,112	3,920	—
Maryland	67,379	36,086	32,606	24,910	7,696	47,946	101,172	165,694	161,010	155,189
Massachusetts	91,610	30,219	55,779	38,665	17,114	62,859	130,530	928,675	411,015	600,199
Michigan	184,870	142,563	85,609	68,841	16,768	167,288	312,791	1,132,965	1,149,417	646,208
Minnesota	103,297	20,709	40,440	26,641	13,799	83,061	584,175	526,140	994,696	116,535
Mississippi	46,139	9,096	10,081	7,923	2,158	33,021	46,632	109,780	444,764	1,546
Missouri	80,131	52,497	39,129	30,815	8,314	151,199	156,972	353,079	955,021	140,653
Montana	9,359	6,847	3,597	3,349	248	7,884	37,566	40,877	46,858	214
Nebraska	42,587	4,656	10,378	6,707	3,671	39,336	30,451	161,935	401,105	23,140
Nevada	26,304	33,476	33,963	23,089	10,874	37,498	48,243	103,356	78,751	—
New Hampshire	12,461	2,256	7,083	6,912	171	15,517	13,583	75,044	38,856	1,053
New Jersey	137,707	84,468	89,377	69,122	20,255	99,873	163,555	794,991	357,142	7,316
New Mexico	46,552	11,569	14,830	10,286	4,544	31,193	118,280	142,385	328,222	—
New York	366,163	413,729	430,711	125,056	305,655	255,021	2,209,501	5,484,680	4,951,565	4,898,411
North Carolina	63,065	8,578	45,279	31,368	13,911	174,938	171,649	298,037	1,937,491	11,794
North Dakota	12,889	1,765	8,023	3,820	4,203	3,051	24,253	64,552	82,850	5,727
Ohio	228,759	188,039	168,010	91,827	76,183	172,030	265,507	609,144	1,446,685	—
Oklahoma	51,228	22,112	1,044	989	55	92,180	154,667	229,416	547,981	13,830
Oregon	83,090	17,808	70,030	30,452	39,578	62,050	92,279	137,466	497,625	45,443
Pennsylvania	115,910	218,056	175,723	134,560	41,163	123,239	251,468	919,375	892,147	517,780
Rhode Island	15,221	4,994	7,941	7,652	289	14,292	25,049	117,176	59,963	61,154
South Carolina	26,165	13,547	16,195	10,941	5,254	83,139	27,267	146,985	615,912	2,589
South Dakota	19,004	1,012	3,594	2,225	1,369	5,558	13,063	55,851	120,756	5,922
Tennessee	99,248	51,563	41,445	29,584	11,861	65,865	229,534	382,255	4,323,990	215,790
Texas	343,414	139,202	153,533	96,197	57,336	262,912	985,230	874,125	4,075,922	355,526
Utah	27,881	12,454	20,289	10,412	9,877	76,638	46,679	114,124	327,425	—
Vermont	5,607	1,014	1,111	1,111	—	3,103	7,045	14,466	95,061	2,363
Virginia	139,489	84,529	110,205	65,198	45,007	113,160	292,209	289,810	926,082	96,748
Washington	115,612	89,328	20,106	15,151	4,955	148,828	149,185	508,115	1,064,535	100,441
West Virginia	8,866	5,365	21,903	17,458	4,445	16,564	32,526	30,757	78,837	19,859
Wisconsin	92,734	35,220	49,668	22,849	26,819	99,723	231,285	333,077	686,254	133,934
Wyoming	10,953	4,414	6,817	4,550	2,267	12,745	11,532	29,060	82,281	2,350

¹Includes unemployment compensation amounts for the District of Columbia.

Table 9. Percent Distribution of Expenditure of Municipal Governments by Function and State: 1996-97

[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
			1	2	3	4	5	6	7	8	9	10	11	12
United States	100.0	78.5	8.6	1.0	3.9	3.0	1.5	6.0	2.5	10.1	1.0	5.6
Alabama	100.0	64.6	.8	1.2	—	3.5	.6	6.1	.8	9.8	.3	6.7
Alaska	100.0	87.0	31.3	.9	.7	3.2	2.5	5.8	2.0	5.0	—	2.9
Arizona	100.0	82.5	.3	2.1	.2	—	.4	8.3	4.3	13.9	.2	7.2
Arkansas	100.0	69.6	—	.4	—	—	4.2	9.0	2.8	11.3	.1	6.9
California	100.0	78.5	.2	1.3	1.0	1.3	1.8	6.5	5.4	13.3	.2	7.5
Colorado	100.0	77.6	—	1.1	4.1	7.4	.7	7.7	5.5	9.4	1.0	4.3
Connecticut	100.0	92.7	43.7	.9	2.6	.2	1.2	3.3	.5	6.3	—	5.0
Delaware	100.0	62.4	—	.3	.2	—	—	3.7	.8	14.9	—	4.4
District of Columbia	100.0	87.4	13.0	.4	23.0	5.8	2.8	2.3	3.6	5.4	5.8	2.3
Florida	100.0	70.2	—	.5	.2	.2	.9	4.6	2.1	13.9	.4	7.7
Georgia	100.0	68.5	.4	.2	.3	1.6	.5	5.1	4.6	10.3	1.5	5.7
Hawaii	100.0	81.9	—	—	—	—	1.0	2.1	—	11.1	—	5.1
Idaho	100.0	82.2	—	2.4	—	2.6	1.4	8.1	4.3	12.3	—	8.7
Illinois	100.0	79.6	—	1.8	1.4	1.3	1.3	10.1	4.6	16.2	—	6.8
Indiana	100.0	81.0	—	—	1.9	6.7	1.4	5.8	2.9	9.2	1.1	6.1
Iowa	100.0	80.3	—	2.8	.4	7.6	1.1	13.2	3.2	8.0	—	4.6
Kansas	100.0	80.4	—	.8	.6	5.5	1.7	11.7	1.4	10.2	—	6.0
Kentucky	100.0	69.5	.9	.6	.8	—	.2	5.5	.5	10.2	.4	6.1
Louisiana	100.0	79.2	—	.5	.4	5.2	1.4	6.7	4.3	10.0	1.7	5.7
Maine	100.0	99.5	43.3	1.3	3.2	3.0	.3	5.5	2.3	5.0	—	5.4
Maryland	100.0	88.1	26.9	.7	—	—	3.1	7.8	.5	11.1	—	5.0
Massachusetts	100.0	87.3	39.0	1.1	1.8	2.7	.4	3.1	1.6	6.7	1.0	5.2
Michigan	100.0	77.8	—	1.2	.1	3.4	1.3	8.8	.5	12.0	.1	5.7
Minnesota	100.0	79.0	—	1.2	1.0	5.4	.8	11.1	1.4	7.9	—	4.7
Mississippi	100.0	72.7	—	.4	.6	17.1	.6	7.8	1.6	10.4	.2	6.4
Missouri	100.0	75.0	—	.2	.2	5.8	1.6	7.5	7.0	12.0	.9	5.7
Montana	100.0	87.3	.1	1.6	.3	—	1.7	8.0	1.5	11.5	—	8.1
Nebraska	100.0	71.3	—	1.7	.8	5.3	.8	10.7	.8	7.8	.3	5.6
Nevada	100.0	92.7	—	.2	.2	5.0	.5	9.6	.8	14.8	3.9	11.9
New Hampshire	100.0	94.1	41.1	1.2	.9	—	1.5	5.9	1.7	6.9	—	6.7
New Jersey	100.0	93.4	14.2	1.7	2.1	—	1.4	5.2	.7	15.4	—	7.4
New Mexico	100.0	79.5	—	1.5	.8	—	.9	8.5	4.1	11.0	2.0	5.3
New York	100.0	82.7	18.9	.7	13.2	5.9	1.3	2.8	1.2	6.2	2.1	2.8
North Carolina	100.0	61.5	.2	.6	—	.3	.2	6.5	1.9	10.9	—	5.9
North Dakota	100.0	76.2	—	1.4	.2	—	1.3	10.0	3.2	8.0	—	4.3
Ohio	100.0	81.9	—	—	.2	.8	2.2	9.2	2.6	14.9	.5	9.6
Oklahoma	100.0	80.7	—	.4	—	16.4	1.0	5.2	2.3	10.7	.4	7.9
Oregon	100.0	78.4	—	1.5	.1	.5	.7	8.7	1.4	12.2	—	9.2
Pennsylvania	100.0	80.5	.2	1.0	4.1	.8	6.2	5.6	2.9	11.3	3.1	4.8
Rhode Island	100.0	89.6	46.8	.8	.6	—	.1	1.8	—	7.2	—	8.1
South Carolina	100.0	59.3	—	.1	—	—	.2	3.9	.6	11.8	.1	7.0
South Dakota	100.0	76.7	—	1.8	.9	3.9	.9	11.1	3.3	7.4	.1	4.1
Tennessee	100.0	51.8	16.6	.6	.4	2.1	.4	3.2	.3	5.0	.4	3.4
Texas	100.0	71.0	.2	1.4	.4	—	2.1	7.0	2.9	12.6	.2	7.3
Utah	100.0	77.2	—	1.4	—	.1	.4	9.9	6.7	11.0	—	4.9
Vermont	100.0	54.2	—	.9	—	—	—	7.3	2.9	7.3	—	4.7
Virginia	100.0	85.7	34.1	.7	4.2	.2	2.1	4.2	.9	5.7	2.3	3.7
Washington	100.0	76.3	—	1.5	—	—	1.4	9.5	.2	10.3	.9	7.0
West Virginia	100.0	85.4	—	.6	.1	21.2	.5	6.6	1.3	10.1	—	6.4
Wisconsin	100.0	81.8	—	2.9	.3	.1	2.0	12.8	.9	13.1	—	8.4
Wyoming	100.0	76.1	—	—	.5	—	1.1	11.7	1.3	12.2	—	5.7

See footnote at end of table.

Table 9. Percent Distribution of Expenditure of Municipal Governments by Function and State: 1996-97—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 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					
										13					14	15	16	17	18	19	20	21	22	23
United States	5.6	3.0	.1	3.9	3.8	1.9	1.1	1.0	1.8	5.0	8.3	17.1	4.4	
Alabama	5.1	3.8	—	4.9	1.1	3.0	.9	1.0	2.0	7.1	5.8	34.1	1.4	
Alaska	2.4	1.4	—	1.9	.4	2.1	.4	.8	1.9	9.1	12.3	12.3	.7	
Arizona	6.1	4.3	—	7.9	4.1	2.3	2.0	1.3	3.3	6.7	7.5	16.3	1.2	
Arkansas	8.6	4.9	—	3.4	.8	2.4	.9	.6	1.9	4.9	5.5	29.5	.8	
California	5.7	3.0	—	5.5	7.2	2.7	1.2	.8	2.5	6.5	5.0	17.6	3.9	
Colorado	4.6	1.1	—	6.9	1.8	2.6	1.7	1.0	2.1	9.1	5.2	21.3	1.1	
Connecticut	2.4	2.3	—	1.6	2.3	1.3	.4	.7	1.5	2.6	13.9	3.6	3.7	
Delaware	11.7	5.2	—	2.9	3.1	4.3	.5	.7	2.2	4.0	3.6	34.2	3.4	
District of Columbia.....	2.7	.6	—	1.4	2.2	1.8	3.0	.6	.6	5.9	4.3	2.3	10.3	
Florida	5.6	5.3	.6	7.5	1.9	2.7	.7	.2	2.3	6.3	6.6	26.2	3.7	
Georgia	7.1	4.8	—	4.3	2.1	1.1	1.1	.8	4.8	3.3	8.9	28.6	2.9	
Hawaii	8.9	7.7	.3	6.0	5.8	3.7	1.6	1.1	1.6	10.5	15.3	18.1	—	
Idaho	12.8	6.0	—	5.3	.6	3.0	.9	.9	3.4	1.2	8.1	17.6	.2	
Illinois	3.7	3.1	—	2.2	2.6	2.7	.5	1.3	2.5	6.6	11.0	13.5	6.8	
Indiana	11.1	2.8	.1	5.5	3.0	2.7	1.2	.6	1.8	6.7	10.5	16.7	2.3	
Iowa	10.8	3.7	—	5.4	3.8	1.5	.4	1.0	1.1	5.2	6.6	19.7	—	
Kansas	6.7	2.1	—	4.8	1.9	2.2	.9	1.3	2.1	10.4	10.0	18.5	1.1	
Kentucky	4.7	3.4	—	3.2	4.1	1.9	.4	.3	3.9	10.6	11.7	30.5	—	
Louisiana	8.0	3.5	.3	3.0	5.9	3.2	2.6	1.3	2.0	5.7	7.8	17.5	3.3	
Maine	4.3	2.4	—	2.2	1.0	1.9	.2	2.2	1.9	2.8	11.3	.5	—	
Maryland	5.7	3.2	—	4.1	3.0	2.5	1.4	1.2	1.8	3.8	6.2	6.1	5.9	
Massachusetts	3.6	1.7	—	1.0	2.1	1.2	.4	.7	.8	1.6	11.7	5.2	7.6	
Michigan	10.6	3.3	—	3.6	2.1	2.3	1.8	1.1	2.1	3.9	14.0	14.2	8.0	
Minnesota	7.5	1.7	—	7.3	3.2	2.0	.4	.8	1.6	11.1	10.0	18.8	2.2	
Mississippi	5.3	3.6	—	2.4	.8	2.8	.6	.6	2.0	2.8	6.7	27.2	—	
Missouri	5.4	2.2	—	4.7	2.9	1.8	1.2	.9	3.4	3.6	8.1	21.8	3.2	
Montana	7.8	5.4	1.7	5.1	5.9	2.5	1.8	1.0	2.1	10.1	11.0	12.6	—	
Nebraska	6.2	3.9	—	5.5	2.3	2.9	.3	.7	2.7	2.1	11.0	27.1	1.6	
Nevada	9.8	.3	.4	6.3	2.9	2.4	3.1	3.1	3.5	4.5	9.6	7.3	—	
New Hampshire.....	4.8	1.8	.6	2.0	.7	1.8	.3	1.0	2.3	2.0	11.0	5.7	.2	
New Jersey	6.3	5.8	—	2.4	5.8	2.5	1.5	1.6	1.8	3.0	14.4	6.5	.1	
New Mexico	6.0	4.6	—	9.5	2.7	2.9	.7	.9	1.9	7.4	8.9	20.5	—	
New York	2.6	2.1	—	1.4	5.3	.6	.7	.8	.4	3.9	9.6	8.7	8.6	
North Carolina	7.3	4.8	.7	4.7	2.3	1.2	.2	.9	3.5	3.4	5.9	38.2	.2	
North Dakota	4.0	7.0	—	3.5	2.4	3.5	.5	2.2	.8	6.5	17.4	22.3	1.5	
Ohio	9.8	3.2	—	5.3	2.9	2.9	2.4	2.1	2.2	3.3	7.6	18.1	—	
Oklahoma	6.9	4.3	—	5.0	1.1	1.8	.8	—	3.2	5.3	7.9	18.8	.5	
Oregon	16.0	.5	—	5.9	3.2	3.3	.7	2.8	2.5	3.7	5.5	19.8	1.8	
Pennsylvania	5.6	3.2	—	2.3	4.5	1.6	3.0	2.4	1.7	3.5	12.7	12.3	7.1	
Rhode Island	2.7	1.3	—	1.8	2.4	1.3	.4	.7	1.2	2.2	10.1	5.2	5.3	
South Carolina	3.3	4.8	.4	5.0	1.4	1.7	.9	1.1	5.5	1.8	9.7	40.5	.2	
South Dakota	7.8	4.9	—	11.5	1.0	3.5	.2	.7	1.0	2.4	10.3	22.2	1.1	
Tennessee	4.0	2.1	—	3.3	.7	1.1	.5	.4	.7	2.4	4.1	45.9	2.3	
Texas	8.3	3.7	.2	5.1	1.6	2.2	.9	1.0	1.7	6.4	5.7	26.7	2.3	
Utah	5.0	3.5	—	9.7	3.6	1.9	.9	1.4	5.3	3.3	8.0	22.8	—	
Vermont	9.0	.2	—	2.7	3.9	2.6	.5	.5	1.5	3.3	6.8	44.7	1.1	
Virginia	3.7	2.2	—	2.9	4.5	1.9	1.2	1.5	1.6	4.1	4.0	12.9	1.3	
Washington	9.5	4.8	.5	7.4	2.1	2.4	1.8	.4	3.0	3.0	10.4	21.7	2.0	
West Virginia	9.4	4.6	.2	4.7	2.5	1.3	.8	3.2	2.5	4.8	4.6	11.7	2.9	
Wisconsin	10.4	3.9	1.2	4.2	2.9	2.1	.8	1.1	2.2	5.1	7.4	15.2	3.0	
Wyoming	9.0	4.3	—	7.5	1.3	3.1	1.2	1.9	3.6	3.3	8.2	23.3	.7	

¹Includes unemployment compensation amounts for the District of Columbia.

Table 10. Indebtedness and Debt Transactions of Municipal Governments by State: 1996-97

[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	Long-term debt			
		Total	By type of debt		By purpose of issue
			Full faith and credit	Nonguaranteed	Utility
1	2	3	4	5	
United States	293,496,096	288,905,318	107,813,069	181,092,249	67,537,886
Alabama	4,717,969	4,713,116	1,787,540	2,925,576	861,776
Alaska	2,492,747	2,457,597	704,762	1,752,835	520,104
Arizona	6,432,962	6,430,791	2,422,290	4,008,501	1,141,784
Arkansas	1,793,963	1,792,176	287,822	1,504,354	572,638
California	46,040,072	45,974,072	7,038,144	38,935,928	5,987,500
Colorado	7,850,145	7,845,349	1,263,891	6,581,458	1,298,503
Connecticut	1,903,472	1,820,404	1,561,941	258,463	68,213
Delaware	305,706	301,582	220,812	80,770	101,881
District of Columbia	3,973,296	3,973,296	3,257,905	715,391	3,471
Florida	14,865,689	14,863,694	2,066,361	12,797,333	6,876,474
Georgia	3,727,037	3,720,523	371,001	3,349,522	1,670,351
Hawaii	1,698,471	1,614,971	1,593,316	21,655	45,455
Idaho	242,230	240,559	93,655	146,904	88,955
Illinois	13,957,342	13,936,617	5,522,059	8,414,558	1,532,921
Indiana	4,649,487	4,630,788	1,509,783	3,121,005	356,842
Iowa	2,839,831	2,791,273	1,415,770	1,375,503	390,916
Kansas	4,119,514	3,999,101	1,120,201	2,878,900	384,811
Kentucky	4,418,611	4,418,611	8,745	4,409,866	750,890
Louisiana	3,563,352	3,556,019	1,693,476	1,862,543	525,731
Maine	386,271	378,161	261,407	116,754	13,232
Maryland	1,764,038	1,741,522	785,450	956,072	234,524
Massachusetts	3,565,737	3,121,162	2,259,078	862,084	310,045
Michigan	6,703,404	6,643,034	1,648,430	4,994,604	1,248,541
Minnesota	9,572,282	9,559,902	2,587,468	6,972,434	486,113
Mississippi	984,984	983,865	482,354	501,511	354,430
Missouri	3,788,691	3,767,581	505,856	3,261,725	990,299
Montana	753,824	753,682	41,482	712,200	115,882
Nebraska	1,069,838	1,041,941	412,569	629,372	474,582
Nevada	885,160	859,314	458,957	400,357	112,806
New Hampshire	459,019	459,019	447,239	11,780	141,739
New Jersey	3,094,599	2,658,426	2,157,169	501,257	341,135
New Mexico	2,847,743	2,832,062	226,974	2,605,088	584,210
New York	51,290,054	49,351,560	31,587,935	17,763,625	13,497,412
North Carolina	3,946,803	3,934,194	2,383,824	1,550,370	1,093,845
North Dakota	472,774	472,704	184,609	288,095	102,547
Ohio	6,595,261	6,302,692	3,019,122	3,283,570	2,379,236
Oklahoma	3,421,288	3,359,648	655,836	2,703,812	771,003
Oregon	2,553,735	2,470,771	824,233	1,646,538	796,910
Pennsylvania	5,735,719	5,735,719	2,239,219	3,496,500	2,027,150
Rhode Island	559,229	531,998	460,815	71,183	51,658
South Carolina	1,339,549	1,313,979	229,445	1,084,534	828,396
South Dakota	363,070	362,194	108,841	253,353	46,997
Tennessee	6,007,310	5,995,631	2,566,810	3,428,821	2,005,660
Texas	27,266,142	26,949,370	8,748,042	18,201,328	10,652,297
Utah	1,279,060	1,273,687	203,077	1,070,610	323,768
Vermont	277,222	269,712	85,085	184,627	156,560
Virginia	6,821,619	6,629,331	4,173,245	2,456,086	1,271,366
Washington	4,373,318	4,349,042	1,280,389	3,068,653	2,033,797
West Virginia	629,945	627,118	27,568	599,550	146,746
Wisconsin	4,839,233	4,839,233	2,755,191	2,084,042	679,928
Wyoming	257,279	256,525	65,876	190,649	85,856

Table 10. Indebtedness and Debt Transactions of Municipal Governments by State: 1996-97—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.			Long-term debt issued	Long-term debt retired	Change in total long-term debt during year	
	Long-term debt—Con.		Short-term debt			Amount	Percent
	By purpose of issue—Con.						
	Education	Other					
6	7	8	9	10	11	12	
United States	11,144,663	210,222,769	4,590,778	38,477,012	29,139,991	9,337,021	3.3
Alabama	219,221	3,632,119	4,853	541,454	377,877	163,577	3.6
Alaska	300,404	1,637,089	35,150	261,859	184,502	77,357	3.2
Arizona	—	5,289,007	2,171	840,467	527,932	312,535	5.1
Arkansas	—	1,219,538	1,787	229,440	119,767	109,673	6.5
California	142,222	39,844,350	66,000	5,044,500	3,014,340	2,030,160	4.6
Colorado	—	6,546,846	4,796	819,014	1,114,237	-295,223	-3.6
Connecticut	475,771	1,276,420	83,068	289,788	196,986	92,802	5.4
Delaware	—	199,701	4,124	15,773	18,658	-2,885	-9
District of Columbia	—	3,969,825	—	201,484	262,440	-60,956	-1.5
Florida	—	7,987,220	1,995	1,478,450	1,318,461	159,989	1.1
Georgia	74,603	1,975,569	6,514	688,287	598,178	90,109	2.5
Hawaii	—	1,569,516	83,500	100,000	72,786	27,214	1.7
Idaho	—	151,604	1,671	60,989	33,096	27,893	13.1
Illinois	4,375	12,399,321	20,725	2,290,669	1,493,470	797,199	6.1
Indiana	—	4,273,946	18,699	389,247	277,324	111,923	2.5
Iowa	—	2,400,357	48,558	405,932	485,892	-79,960	-2.8
Kansas	—	3,614,290	120,413	354,730	300,346	54,384	1.4
Kentucky	43,335	3,624,386	—	440,861	233,161	207,700	4.9
Louisiana	—	3,030,288	7,333	516,049	459,403	56,646	1.6
Maine	49,236	315,693	8,110	26,588	39,359	-12,771	-3.3
Maryland	70,928	1,436,070	22,516	175,140	167,413	7,727	.4
Massachusetts	861,471	1,949,646	444,575	482,834	336,966	145,868	4.9
Michigan	785	5,393,708	60,370	599,630	503,913	95,717	1.5
Minnesota	1,305	9,072,484	12,380	1,474,311	1,379,528	94,783	1
Mississippi	14,321	615,114	1,119	129,813	131,709	-1,896	-2
Missouri	—	2,777,282	21,110	613,575	365,141	248,434	7.1
Montana	—	637,800	142	44,837	32,368	12,469	1.7
Nebraska	—	567,359	27,897	93,715	122,354	-28,639	-2.7
Nevada	—	746,508	25,846	188,278	158,536	29,742	3.6
New Hampshire	77,072	240,208	—	45,364	38,599	6,765	1.5
New Jersey	325,481	1,991,810	436,173	220,166	240,780	-20,614	-8
New Mexico	—	2,247,852	15,681	551,238	280,255	270,983	10.6
New York	7,159,394	28,694,754	1,938,494	9,054,935	7,272,261	1,782,674	3.7
North Carolina	—	2,840,349	12,609	509,188	321,633	187,555	5
North Dakota	—	370,157	70	65,250	73,573	-8,323	-1.7
Ohio	—	3,923,456	292,569	966,582	680,397	286,185	4.8
Oklahoma	—	2,588,645	61,640	386,344	359,913	26,431	.8
Oregon	—	1,673,861	82,964	464,637	271,209	193,428	8.5
Pennsylvania	35	3,708,534	—	569,717	553,792	15,925	.3
Rhode Island	91,139	389,201	27,231	111,270	65,176	46,094	9.5
South Carolina	—	485,583	25,570	105,402	82,117	23,285	1.8
South Dakota	—	315,197	876	60,259	43,930	16,329	4.7
Tennessee	328,886	3,661,085	11,679	692,494	639,562	52,932	.9
Texas	—	16,297,073	316,772	3,420,465	2,186,672	1,233,793	4.8
Utah	—	949,919	5,373	214,105	116,316	97,789	8.3
Vermont	1,256	111,896	7,510	42,179	22,535	19,644	7.9
Virginia	903,423	4,454,542	192,288	565,713	394,745	170,968	2.6
Washington	—	2,315,245	24,276	498,779	418,634	80,145	1.9
West Virginia	—	480,372	2,827	29,985	40,694	-10,709	-1.7
Wisconsin	—	4,159,305	—	1,087,341	691,801	395,540	8.9
Wyoming	—	170,669	754	17,885	19,254	-1,369	-5

Table 11. Cash and Security Holdings of Municipal Governments by State: 1996-97

[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	Employee retirement	Offsets to debt	Bond funds	Other	Total cash and securities	Cash and deposits	Employee retirement funds		
								Securities		
								Total	Total federal	Other
1	2	3	4	5	6	7	8	9	10	
United States	354,012,588	171,093,559	65,652,571	27,277,918	89,988,540	171,093,559	12,356,887	158,736,672	33,274,994	125,461,678
Alabama	4,431,277	774,209	2,161,765	314,912	1,180,391	774,209	111,179	663,030	245,977	417,053
Alaska	2,046,299	437,776	1,016,375	59,605	532,543	437,776	11,810	425,966	64,268	361,698
Arizona	5,376,338	1,210,151	1,710,617	706,182	1,749,388	1,210,151	87,410	1,122,741	271,609	851,132
Arkansas	1,769,714	228,975	744,728	112,583	683,428	228,975	24,183	204,792	63,444	141,348
California	65,778,080	31,229,958	9,355,431	6,301,982	18,890,709	31,229,958	3,134,728	28,095,230	3,551,916	24,543,314
Colorado	5,088,675	1,298,511	923,894	650,861	2,215,409	1,298,511	46,299	1,252,212	341,910	910,302
Connecticut	3,172,707	2,204,644	112,380	213,653	642,030	2,204,644	85,748	2,118,896	359,797	1,759,099
Delaware	253,545	76,737	33,232	4,773	138,803	76,737	8,292	68,445	23,033	45,412
District of Columbia	6,169,410	4,876,341	648,953	50,588	593,528	4,876,341	—	4,876,341	—	4,876,341
Florida	17,591,755	7,727,740	3,521,716	1,609,615	4,732,684	7,727,740	638,261	7,089,479	1,820,886	5,268,593
Georgia	4,973,908	1,833,664	883,036	331,436	1,925,772	1,833,664	67,456	1,766,208	1,020,619	745,589
Hawaii	835,749	—	1,599	131,960	702,190	—	—	—	—	—
Idaho	282,965	11,266	24,326	11,114	236,259	11,266	5,733	5,533	3,173	2,360
Illinois	20,723,886	10,881,520	4,541,784	1,088,890	4,211,692	10,881,520	662,279	10,219,241	4,480,025	5,739,216
Indiana	3,605,168	124,207	1,329,636	694,794	1,456,531	124,207	24,817	99,390	64,483	34,907
Iowa	2,296,298	40,532	612,447	243,042	1,400,277	40,532	2,916	37,616	10,409	27,207
Kansas	3,887,080	496,870	2,338,358	207,299	844,553	496,870	4,483	492,387	67,496	424,891
Kentucky	3,786,221	793	2,802,286	123,398	859,744	793	—	—	—	—
Louisiana	4,238,518	1,278,502	1,138,374	311,704	1,509,938	1,278,502	57,587	1,220,915	399,789	821,126
Maine	268,396	—	30,212	59,355	178,829	—	—	—	—	—
Maryland	4,307,221	2,970,882	619,432	201,346	515,561	2,970,882	94,310	2,876,572	311,337	2,565,235
Massachusetts	6,452,391	4,477,989	41,312	305,574	1,627,516	4,477,989	331,306	4,146,683	804,060	3,342,623
Michigan	15,713,022	11,016,046	1,067,476	701,139	2,928,361	11,016,046	735,879	10,280,167	1,237,191	9,042,976
Minnesota	10,133,734	1,672,036	5,005,501	775,080	2,681,117	1,672,036	100,959	1,571,077	368,947	1,202,130
Mississippi	885,706	636	221,290	94,648	569,132	636	636	—	—	—
Missouri	6,305,616	2,632,798	837,008	703,522	2,132,288	2,632,798	108,814	2,523,984	607,417	1,916,567
Montana	814,503	642	527,498	44,419	241,944	642	215	427	427	—
Nebraska	1,300,803	513,876	96,865	20,585	669,477	513,876	13,722	500,154	170,885	329,269
Nevada	810,851	—	104,579	216,701	489,571	—	—	—	—	—
New Hampshire	348,806	9,833	—	13,962	325,011	9,833	860	8,973	5,628	3,345
New Jersey	2,107,397	48,346	69,437	194,206	1,795,408	48,346	3,624	44,722	8,000	36,722
New Mexico	2,273,616	—	1,441,734	259,038	572,844	—	—	—	—	—
New York	73,223,550	58,652,071	7,086,054	2,433,484	5,051,941	58,652,071	4,317,793	54,334,278	12,921,121	41,413,157
North Carolina	3,741,042	180,574	117,382	336,829	3,106,257	180,574	11,770	168,804	21,390	147,414
North Dakota	519,719	110,531	143,267	9,162	256,759	110,531	23,894	86,637	29,980	56,657
Ohio	5,359,249	—	1,379,052	764,253	3,215,944	—	—	—	—	—
Oklahoma	3,289,630	399,098	1,088,169	417,497	1,384,866	399,098	16,901	382,197	52,712	329,485
Oregon	2,191,476	18,936	373,785	403,462	1,395,293	18,936	18,936	—	—	—
Pennsylvania	6,446,336	3,679,638	654,854	757,102	1,354,742	3,679,638	395,622	3,284,016	721,673	2,562,343
Rhode Island	584,125	395,826	—	73,781	114,518	395,826	19,163	376,663	61,611	315,052
South Carolina	923,442	37,479	113,505	118,331	654,127	37,479	508	36,971	16,448	20,523
South Dakota	579,190	146,519	73,286	49,580	309,805	146,519	3,453	143,066	7,188	135,878
Tennessee	8,070,680	4,044,305	1,651,007	519,934	1,855,434	4,044,305	233,265	3,811,040	624,182	3,186,858
Texas	21,351,148	8,273,353	5,456,664	3,211,449	4,409,682	8,273,353	421,647	7,851,706	1,144,329	6,707,377
Utah	1,042,896	—	197,353	111,784	733,759	—	—	—	—	—
Vermont	152,840	63,906	18,348	34,271	36,315	63,906	511	63,395	16,420	46,975
Virginia	6,045,426	1,930,752	1,774,867	512,992	1,826,815	1,930,752	114,168	1,816,584	357,264	1,459,320
Washington	4,207,146	1,711,377	248,205	324,622	1,922,942	1,711,377	141,527	1,569,850	241,184	1,328,666
West Virginia	613,918	133,635	322,639	15,661	141,983	133,635	119,281	71,822	47,459	—
Wisconsin	7,186,507	3,195,058	860,074	408,876	2,722,499	3,195,058	258,316	2,936,742	668,202	2,268,540
Wyoming	454,613	45,021	130,779	16,882	261,931	45,021	760	44,261	16,742	27,519

Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 1996-97

[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 revenues	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						
United States, total	43,645,161	47,126,790	35,536,571	7,718,085	5,747,115	1,970,970	3,872,134	67,537,886	11,927,378	55,610,508	11,133,092	8,919,910
All utilities	43,335,695	46,844,601	35,256,098	7,716,369	5,746,996	1,969,373	3,872,134	67,537,886	11,927,378	55,610,508	11,133,092	8,919,910
Water supply	16,594,884	18,522,150	11,395,238	4,727,451	3,820,894	906,557	2,399,461	42,371,507	7,118,921	35,252,586	6,882,324	9,565,836
Electric power	21,180,839	19,581,798	16,694,957	1,703,803	1,243,099	460,704	1,183,038	19,768,193	545,881	19,222,312	1,250,383	1,742,483
Gas supply	3,017,294	2,888,341	2,501,435	314,745	255,594	59,151	72,161	1,286,077	161,598	1,124,479	76,982	83,693
Transit	2,542,668	5,852,312	4,664,468	970,370	427,409	542,961	217,474	4,112,109	4,100,978	11,131	239,947	21,410
Municipal liquor stores	309,476	282,189	280,473	1,716	119	1,597	—	—	—	—	—	—
Alabama	1,188,079	1,200,846	1,007,741	146,951	89,787	57,164	46,154	861,776	46,132	815,644	117,243	66,189
All utilities	1,188,079	1,200,846	1,007,741	146,951	89,787	57,164	46,154	861,776	46,132	815,644	117,243	66,189
Water supply	251,718	287,172	173,796	74,782	47,973	26,809	38,594	730,170	39,834	690,336	71,377	43,031
Electric power	756,256	744,645	682,428	56,402	32,066	24,336	5,815	112,964	5,690	107,274	45,866	20,647
Gas supply	179,203	163,819	147,073	15,001	9,748	5,253	1,745	18,642	608	18,034	—	2,511
Transit	902	5,210	4,444	766	—	—	—	—	—	—	—	—
Alaska	197,764	204,667	158,608	22,209	17,594	4,615	23,850	520,104	70,823	449,281	150,775	12,593
All utilities	197,764	204,667	158,608	22,209	17,594	4,615	23,850	520,104	70,823	449,281	150,775	12,593
Water supply	49,436	52,156	37,281	8,333	4,131	4,202	6,542	119,608	64,138	55,470	—	2,957
Electric power	144,815	133,067	108,020	7,739	7,390	349	17,308	400,496	6,685	393,811	150,775	9,636
Gas supply	872	1,562	876	686	622	64	—	—	—	—	—	—
Transit	2,553	17,882	12,431	5,451	5,451	—	—	—	—	—	—	—
Municipal liquor stores	88	—	—	—	—	—	—	—	—	—	—	—
Arizona	594,117	687,703	400,441	218,633	174,261	44,372	68,629	1,141,784	408,513	733,271	179,151	72,937
All utilities	594,117	687,703	400,441	218,633	174,261	44,372	68,629	1,141,784	408,513	733,271	179,151	72,937
Water supply	521,567	532,767	279,894	184,576	150,610	33,966	68,297	1,136,593	408,513	728,080	179,149	72,685
Electric power	42,393	34,975	30,762	3,951	2,166	1,785	262	4,134	—	4,134	—	117
Gas supply	23,282	23,245	18,428	4,747	1,720	3,027	70	1,057	—	1,057	—	135
Transit	6,875	96,716	71,357	25,359	19,765	5,594	—	—	—	—	—	—
Arkansas	441,642	446,295	338,066	77,165	61,252	15,913	31,064	572,638	9,206	563,432	63,173	43,577
All utilities	441,642	446,295	338,066	77,165	61,252	15,913	31,064	572,638	9,206	563,432	63,173	43,577
Water supply	172,209	175,607	137,112	24,269	13,932	10,337	14,226	288,031	9,206	278,825	8,801	13,442
Electric power	266,466	266,104	196,490	52,776	47,211	5,565	16,838	284,607	—	284,607	54,372	30,135
Gas supply	2,332	2,324	2,324	—	—	—	—	—	—	—	—	—
Transit	635	2,260	2,140	120	109	11	—	—	—	—	—	—
California	5,994,504	6,370,217	4,842,957	1,149,079	962,709	186,370	378,181	5,987,500	30,959	5,956,541	272,975	353,663
All utilities	5,994,504	6,370,217	4,842,957	1,149,079	962,709	186,370	378,181	5,987,500	30,959	5,956,541	272,975	353,663
Water supply	2,254,809	2,368,676	1,607,942	622,659	557,263	65,396	138,075	2,381,217	28,074	2,353,143	177,580	135,486
Electric power	3,449,131	3,128,197	2,564,397	324,481	215,846	108,635	239,319	3,591,505	2,885	3,588,620	95,395	217,259
Gas supply	84,611	70,297	61,310	8,392	8,392	—	595	12,100	—	12,100	—	475
Transit	205,953	803,047	609,308	193,547	181,208	12,339	192	2,678	—	2,678	—	443
Colorado	898,097	1,009,885	651,216	265,733	215,760	49,973	92,936	1,298,503	441,462	857,041	131,877	312,563
All utilities	898,097	1,009,885	651,216	265,733	215,760	49,973	92,936	1,298,503	441,462	857,041	131,877	312,563
Water supply	442,745	510,465	271,327	169,754	129,508	40,246	69,384	1,040,188	437,082	603,106	94,736	161,588
Electric power	356,212	371,692	273,072	77,606	75,293	2,313	21,014	233,309	4,380	228,929	30,976	130,574
Gas supply	92,415	89,976	79,746	8,070	7,910	160	2,160	25,006	—	25,006	6,165	14,991
Transit	6,725	37,752	27,071	10,303	3,049	7,254	378	—	—	—	—	5,410
Connecticut	133,743	135,035	117,797	13,249	5,704	7,545	3,989	68,213	36,283	31,930	13,260	7,932
All utilities	133,743	135,035	117,797	13,249	5,704	7,545	3,989	68,213	36,283	31,930	13,260	7,932
Water supply	49,839	48,151	35,382	9,193	1,651	7,542	3,576	62,134	36,283	25,851	13,260	7,442
Electric power	71,640	70,085	66,760	2,912	2,909	3	413	6,079	—	6,079	—	490
Gas supply	10,961	10,966	9,822	1,144	1,144	—	—	—	—	—	—	—
Transit	1,303	5,833	5,833	—	—	—	—	—	—	—	—	—
Delaware	129,089	109,772	93,036	11,331	9,890	1,441	5,405	101,881	47,888	53,993	10,025	8,135
All utilities	129,089	109,772	93,036	11,331	9,890	1,441	5,405	101,881	47,888	53,993	10,025	8,135
Water supply	32,191	34,658	23,312	8,106	7,697	409	3,240	70,109	46,196	23,913	10,025	7,234
Electric power	96,898	75,114	69,724	3,225	2,193	1,032	2,165	31,772	1,692	30,080	—	901
District of Columbia	53,417	117,513	76,098	33,975	20,403	13,572	7,440	3,471	—	3,471	—	476
All utilities	53,417	117,513	76,098	33,975	20,403	13,572	7,440	3,471	—	3,471	—	476
Water supply	53,417	117,513	76,098	33,975	20,403	13,572	7,440	3,471	—	3,471	—	476
Florida	2,867,587	2,679,772	2,098,102	159,577	142,619	16,958	422,093	6,876,474	1,080	6,875,394	788,966	660,052
All utilities	2,867,587	2,679,772	2,098,102	159,577	142,619	16,958	422,093	6,876,474	1,080	6,875,394	788,966	660,052
Water supply	946,129	1,005,856	796,420	41,335	38,766	2,569	168,101	2,563,386	1,080	2,562,306	351,797	219,732
Electric power	1,798,372	1,549,639	1,190,635	108,913	94,580	14,333	250,091	4,229,952	—	4,229,952	421,795	438,402
Gas supply	118,271	95,554	91,652	1	1	—	3,901	83,136	—	83,136	15,374	1,918
Transit	4,815	28,723	19,395	9,328	9,272	56	—	—	—	—	—	—
Georgia	1,217,076	1,308,633	1,013,054	212,478	183,836	28,642	83,101	1,670,351	7,956	1,662,395	287,797	159,967
All utilities	1,217,076	1,308,633	1,013,054	212,478	183,836	28,642	83,101	1,670,351	7,956	1,662,395	287,797	159,967
Water supply	394,813	553,805	301,560	175,637	156,581	19,056	76,608	1,570,387	7,956	1,562,431	279,241	154,488
Electric power	572,430	525,274	496,983	22,708	16,874	5,834	5,583	85,413	—	85,413	14	4,867
Gas supply	248,145	222,072	207,029	14,133	10,381	3,752	910	14,551	—	14,551	8,542	612
Transit	1,688	7,482	7,482	—	—	—	—	—	—	—	—	—
Hawaii	126,666	211,457	170,728	36,385	18,082	18,303	4,344	45,455	45,455	—	—	3,100
All utilities	126,666	211,457	170,728	36,385	18,082	18,303	4,344	45,455	45,455	—	—	3,100
Water supply	95,329	83,165	53,725	25,096	17,058	8,038	4,344	45,455	45,455	—	—	3,100

Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 1996-97—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 revenues	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	Con-struction	Other						
Illinois	1,536,437	1,569,442	1,211,572	278,756	195,964	82,792	79,114	1,532,921	369,807	1,163,114	127,031	111,963
All utilities	1,536,437	1,569,442	1,211,572	278,756	195,964	82,792	79,114	1,532,921	369,807	1,163,114	127,031	111,963
Water supply	1,186,543	1,198,416	910,485	215,752	169,170	46,582	72,179	1,349,620	336,472	1,013,148	112,022	106,166
Electric power	314,292	322,995	257,310	58,900	25,117	33,783	6,785	181,001	31,635	149,366	15,009	5,702
Gas supply	32,589	31,864	29,873	1,841	1,677	164	150	2,300	1,700	600	—	95
Transit	3,013	16,167	13,904	2,263	—	2,263	—	—	—	—	—	—
Indiana	642,772	679,549	592,883	66,740	46,063	20,677	19,926	356,842	26,839	330,003	32,796	34,445
All utilities	642,772	679,549	592,883	66,740	46,063	20,677	19,926	356,842	26,839	330,003	32,796	34,445
Water supply	234,809	249,611	189,141	43,727	36,541	7,186	16,743	303,840	14,877	288,963	25,449	28,320
Electric power	375,756	360,084	341,547	16,009	9,216	6,793	2,528	39,492	—	39,492	247	4,988
Gas supply	20,253	22,460	21,957	322	268	54	181	2,556	1,008	1,548	—	198
Transit	11,954	47,394	40,238	6,682	38	6,644	474	10,954	10,954	—	7,100	939
Iowa	479,633	512,985	393,497	93,415	60,431	32,984	26,073	390,916	47,784	343,132	26,457	187,982
All utilities	479,633	512,985	393,497	93,415	60,431	32,984	26,073	390,916	47,784	343,132	26,457	187,982
Water supply	201,733	223,587	146,953	64,496	50,528	13,968	12,138	203,035	42,750	160,285	20,182	16,914
Electric power	232,740	221,271	187,460	20,430	6,736	13,694	13,381	180,226	4,490	175,736	6,275	166,846
Gas supply	40,326	39,402	37,508	1,343	715	628	551	7,612	544	7,068	—	4,200
Transit	4,834	28,725	21,576	7,146	2,452	4,694	3	43	—	43	—	22
Kansas	421,567	408,357	326,008	59,954	26,171	33,783	22,395	384,811	19,763	365,048	33,230	30,395
All utilities	421,567	408,357	326,008	59,954	26,171	33,783	22,395	384,811	19,763	365,048	33,230	30,395
Water supply	180,442	186,295	129,107	42,869	22,724	20,145	14,319	240,288	17,156	223,132	29,995	22,921
Electric power	215,425	189,483	168,453	13,182	1,559	11,623	7,848	141,380	11,632	140,245	3,194	7,154
Gas supply	23,658	22,900	20,415	2,318	303	2,015	167	2,394	723	1,671	41	197
Transit	2,042	9,679	8,033	1,585	1,585	—	61	749	749	—	—	123
Kentucky	634,976	631,535	488,450	98,629	40,646	57,983	44,456	750,890	—	750,890	22,963	39,816
All utilities	634,976	631,535	488,450	98,629	40,646	57,983	44,456	750,890	—	750,890	22,963	39,816
Water supply	229,887	241,030	143,023	73,862	23,236	50,626	24,145	416,155	—	416,155	19,918	21,015
Electric power	324,938	308,185	270,361	17,553	13,172	4,381	20,271	331,068	—	331,068	—	18,748
Gas supply	78,552	75,475	68,527	6,908	4,238	2,670	40	3,667	—	3,667	3,045	53
Transit	1,599	6,845	6,539	306	—	306	—	—	—	—	—	—
Louisiana	509,589	553,899	439,541	82,768	75,127	7,641	31,590	525,731	30,403	495,328	72,269	170,012
All utilities	509,589	553,899	439,541	82,768	75,127	7,641	31,590	525,731	30,403	495,328	72,269	170,012
Water supply	171,630	230,464	158,623	55,561	53,333	2,228	16,280	228,451	15,688	212,763	18,571	105,048
Electric power	272,286	237,277	209,487	13,101	11,129	1,972	14,689	287,476	14,145	273,331	53,698	64,382
Gas supply	60,246	57,251	51,481	5,149	4,716	433	621	9,804	570	9,234	—	582
Transit	5,427	28,907	19,950	8,957	5,949	3,008	—	—	—	—	—	—
Maine	4,143	3,920	3,089	—	—	—	831	13,232	3,475	9,757	—	918
All utilities	4,143	3,920	3,089	—	—	—	831	13,232	3,475	9,757	—	918
Water supply	4,005	3,344	2,513	—	—	—	831	13,232	3,475	9,757	—	918
Transit	138	576	576	—	—	—	—	—	—	—	—	—
Maryland	159,795	161,010	130,706	23,905	22,857	1,048	6,399	234,524	64,658	169,866	67,673	25,542
All utilities	159,795	161,010	130,706	23,905	22,857	1,048	6,399	234,524	64,658	169,866	67,673	25,542
Water supply	113,213	111,644	83,366	21,940	20,892	1,048	6,338	233,586	63,720	169,866	67,673	25,442
Electric power	41,550	40,807	38,798	1,965	1,965	—	44	662	662	—	—	83
Gas supply	2,660	2,559	2,559	—	—	—	—	—	—	—	—	—
Transit	2,372	6,000	5,983	—	—	—	17	276	276	—	—	17
Massachusetts	507,532	411,015	315,773	76,435	36,054	40,381	18,807	310,045	175,225	134,820	37,818	26,238
All utilities	507,532	411,015	315,773	76,435	36,054	40,381	18,807	310,045	175,225	134,820	37,818	26,238
Water supply	296,762	197,797	111,496	70,383	31,429	38,954	15,918	267,995	164,370	103,625	36,818	22,848
Electric power	180,469	182,135	173,194	6,052	4,625	1,427	2,889	42,050	10,855	31,195	1,000	3,390
Gas supply	30,301	31,083	31,083	—	—	—	—	—	—	—	—	—
Michigan	955,999	1,149,417	888,073	186,683	85,612	101,071	74,661	1,248,541	58,341	1,190,200	47,003	64,584
All utilities	955,999	1,149,417	888,073	186,683	85,612	101,071	74,661	1,248,541	58,341	1,190,200	47,003	64,584
Water supply	503,588	556,818	386,434	113,748	77,470	36,278	56,636	944,452	58,341	886,111	23,257	28,935
Electric power	417,644	387,946	340,061	29,860	8,008	21,852	18,025	304,089	—	304,089	23,746	35,649
Gas supply	—	26	—	26	—	26	—	—	—	—	—	—
Transit	34,767	204,627	161,578	43,049	134	42,915	—	—	—	—	—	—
Minnesota	962,418	994,696	834,409	134,111	61,765	72,346	26,176	486,113	113,542	372,571	95,621	88,612
All utilities	962,418	994,696	834,409	134,111	61,765	72,346	26,176	486,113	113,542	372,571	95,621	88,612
Water supply	278,537	316,396	211,980	84,621	50,776	33,845	19,795	378,513	95,942	282,571	58,704	53,980
Electric power	432,190	424,992	377,946	41,184	10,042	31,142	5,862	96,436	17,600	78,836	31,759	33,044
Gas supply	76,900	77,256	70,641	6,096	898	5,198	519	11,164	—	11,164	5,158	1,588
Transit	4,151	16,816	16,203	613	49	564	—	—	—	—	—	—
Municipal liquor stores	170,640	159,236	157,639	1,597	—	1,597	—	—	—	—	—	—
Mississippi	442,019	444,764	375,239	45,231	24,943	20,288	24,294	354,430	126,513	227,917	57,451	47,463
All utilities	442,019	444,764	375,239	45,231	24,943	20,288	24,294	354,430	126,513	227,917	57,451	47,463
Water supply	137,049	148,354	95,813	29,468	18,485	10,983	23,073	330,424	119,536	210,888	45,779	43,011
Electric power	235,894	225,754	219,084	5,969	3,892	2,077	701	14,048	6,977	7,071	6,977	531
Gas supply	68,468	66,128	55,814	9,794	2,566	7,228	520	9,958	—	9,958	4,695	3,921
Transit	608	4,528	4,528	—	—	—	—	—	—	—	—	—
Missouri	916,445	955,021	725,509	178,622	168,821	9,801	50,890	990,299	24,487	965,812	107,394	92,288
All utilities	916,445	955,021	725,509	178,622	168,821	9,801	50,890	990,299	24,487	965,812	107,394	92,288
Water supply	305,449	344,497	229,209	88,894	82,935	5,959	26,394	577,574	24,487	553,087	105,099	78,074
Electric power	526,639	510,551	420,872	65,349	61,969	3,380	24,330	410,391	—	410,391	2,295	14,007
Gas supply	83,142	87,713	65,008	22,539	22,326	213	166	2,334	—	2,334	—	207

Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 1996-97—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 revenues	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	Con-struction	Other						
1	2	3	4	5	6	7	8	9	10	11	12	
Montana	58,531	46,858	38,306	1,624	1,601	23	6,928	115,882	2,579	113,303	1,074	8,145
All utilities	58,531	46,858	38,306	1,624	1,601	23	6,928	115,882	2,579	113,303	1,074	8,145
Water supply	56,631	42,077	33,537	1,624	1,601	23	6,916	115,711	2,549	113,162	1,074	8,110
Electric power	1,029	902	892	—	—	—	10	141	—	141	—	30
Gas supply	514	494	492	—	—	—	2	30	30	—	—	5
Transit	357	3,385	3,385	—	—	—	—	—	—	—	—	—
Nebraska	422,141	401,105	323,712	50,743	41,911	8,832	26,650	474,582	3,037	471,545	7,825	35,625
All utilities	422,141	401,105	323,712	50,743	41,911	8,832	26,650	474,582	3,037	471,545	7,825	35,625
Water supply	78,405	87,193	52,382	30,292	26,440	3,852	4,519	87,793	3,001	84,792	7,785	5,591
Electric power	319,487	287,077	247,083	18,168	13,221	4,947	21,826	384,958	—	384,958	40	27,034
Gas supply	23,291	21,401	18,813	2,283	2,250	33	305	1,831	36	1,795	—	3,000
Transit	958	5,434	5,434	—	—	—	—	—	—	—	—	—
Nevada	75,486	78,751	56,197	15,616	7,001	8,615	6,938	112,806	17,899	94,907	58,785	45,270
All utilities	75,486	78,751	56,197	15,616	7,001	8,615	6,938	112,806	17,899	94,907	58,785	45,270
Water supply	63,621	67,860	46,244	14,720	6,267	8,453	6,896	111,993	17,899	94,094	58,785	45,256
Electric power	11,847	10,111	9,173	896	734	162	42	813	—	813	—	14
Transit	18	780	780	—	—	—	—	—	—	—	—	—
New Hampshire	31,525	38,856	27,724	1,819	1,819	—	9,313	141,739	129,959	11,780	5,947	12,937
All utilities	31,525	38,856	27,724	1,819	1,819	—	9,313	141,739	129,959	11,780	5,947	12,937
Water supply	27,899	35,400	24,268	1,819	1,819	—	9,313	141,739	129,959	11,780	5,947	12,937
Transit	3,626	3,456	3,456	—	—	—	—	—	—	—	—	—
New Jersey	403,324	357,142	293,635	37,966	30,739	7,227	25,541	341,135	183,004	158,131	37,843	30,980
All utilities	403,324	357,142	293,635	37,966	30,739	7,227	25,541	341,135	183,004	158,131	37,843	30,980
Water supply	316,827	289,548	232,856	31,330	24,119	7,211	25,362	338,247	183,004	155,243	37,843	30,720
Electric power	86,497	67,594	60,779	6,636	6,620	16	179	2,888	—	2,888	—	260
New Mexico	228,590	328,222	178,043	108,364	91,683	16,681	41,815	584,210	20,049	564,161	—	42,165
All utilities	228,590	328,222	178,043	108,364	91,683	16,681	41,815	584,210	20,049	564,161	—	42,165
Water supply	137,535	213,358	94,439	86,103	82,851	3,252	32,816	462,500	20,049	442,451	—	18,272
Electric power	69,157	52,083	38,656	4,440	4,193	247	8,987	121,560	—	121,560	—	23,873
Gas supply	18,151	17,343	17,193	138	24	114	12	150	—	150	—	20
Transit	3,747	45,438	27,755	17,683	4,615	13,068	—	—	—	—	—	—
New York	3,172,832	4,951,565	3,628,126	669,637	269,329	400,308	653,802	13,497,412	5,342,056	8,155,356	5,425,791	4,357,817
All utilities	3,172,832	4,951,565	3,628,126	669,637	269,329	400,308	653,802	13,497,412	5,342,056	8,155,356	5,425,791	4,357,817
Water supply	932,926	975,643	439,967	98,091	88,596	9,495	437,585	9,405,859	1,250,503	8,155,356	5,193,881	4,155,592
Electric power	141,074	117,629	111,550	1,729	1,729	—	4,350	58,069	58,069	—	—	5,873
Gas supply	2,635	2,346	2,346	—	—	—	—	—	—	—	—	—
Transit	2,096,197	3,855,947	3,074,263	569,817	179,004	390,813	211,867	4,033,484	4,033,484	—	231,910	196,352
North Carolina	1,518,344	1,937,491	1,300,539	564,616	453,892	110,724	72,336	1,093,845	663,297	430,548	142,602	69,791
All utilities	1,518,344	1,937,491	1,300,539	564,616	453,892	110,724	72,336	1,093,845	663,297	430,548	142,602	69,791
Water supply	1,395,111	1,828,814	1,191,897	564,581	453,857	110,724	72,336	1,093,845	663,297	430,548	142,602	69,791
Electric power	263,118	685,866	164,969	458,033	391,886	66,147	62,864	940,492	644,261	296,231	123,144	55,753
Gas supply	1,013,568	960,011	877,993	73,879	49,002	24,877	8,139	128,674	13,237	115,437	14,392	11,018
Transit	101,053	94,108	82,688	10,281	7,519	2,762	1,139	22,108	3,228	18,880	5,066	2,818
Municipal liquor stores	17,372	88,829	66,247	22,388	5,450	16,938	194	2,571	2,571	—	—	202
North Dakota	72,721	82,850	61,448	14,713	14,540	173	6,689	102,547	1,185	101,362	712	7,055
All utilities	72,721	82,850	61,448	14,713	14,540	173	6,689	102,547	1,185	101,362	712	7,055
Water supply	49,931	58,976	37,687	14,612	14,446	166	6,677	102,397	1,185	101,212	712	7,005
Electric power	21,734	20,220	20,208	—	—	—	12	150	—	150	—	50
Gas supply	144	171	171	—	—	—	—	—	—	—	—	—
Transit	912	3,483	3,382	101	94	7	—	—	—	—	—	—
Ohio	1,416,288	1,446,685	1,074,744	249,767	203,002	46,765	122,174	2,379,236	405,860	1,973,376	454,521	249,794
All utilities	1,416,288	1,446,685	1,074,744	249,767	203,002	46,765	122,174	2,379,236	405,860	1,973,376	454,521	249,794
Water supply	825,991	859,996	583,653	189,617	151,872	37,745	86,726	1,811,286	371,991	1,439,295	440,953	132,616
Electric power	551,111	537,147	445,586	57,430	48,677	8,753	34,313	539,474	33,306	506,168	13,568	116,658
Gas supply	38,078	39,889	36,242	2,372	2,372	—	1,275	27,350	—	27,350	—	481
Transit	1,108	9,653	9,263	348	81	267	42	1,126	563	563	—	39
Oklahoma	527,512	547,981	393,701	106,968	77,428	29,540	47,312	771,003	44,066	726,937	94,527	80,340
All utilities	527,512	547,981	393,701	106,968	77,428	29,540	47,312	771,003	44,066	726,937	94,527	80,340
Water supply	282,905	324,268	188,101	91,022	71,577	19,445	45,145	708,074	44,037	664,037	73,124	76,339
Electric power	222,221	181,663	169,472	10,439	5,635	4,804	1,752	52,335	—	52,335	21,400	3,537
Gas supply	18,425	16,280	15,504	368	216	152	408	10,527	29	10,498	3	425
Transit	3,961	25,770	20,624	5,139	—	5,139	7	67	—	67	—	39
Oregon	428,931	497,625	321,498	134,304	110,211	24,093	41,823	796,910	141,631	655,279	57,411	41,904
All utilities	428,931	497,625	321,498	134,304	110,211	24,093	41,823	796,910	141,631	655,279	57,411	41,904
Water supply	226,038	272,829	151,033	104,939	82,979	21,960	16,857	341,874	140,260	201,614	37,941	24,257
Electric power	202,436	220,845	167,606	28,273	27,232	1,041	24,966	455,036	1,371	453,665	19,470	17,647
Transit	457	3,951	2,859	1,092	—	—	—	—	—	—	—	—
Pennsylvania	899,746	892,147	683,347	95,204	79,158	16,046	113,596	2,027,150	94,842	1,932,308	16,500	72,679
All utilities	899,746	892,147	683,347	95,204	79,158	16,046	113,596	2,027,150	94,842	1,932,308	16,500	72,679
Water supply	252,300	279,021	161,776	49,751	44,739	5,012	67,494	1,228,040	46,901	1,181,139	16,500	31,081
Electric power	74,129	56,613	55,008	896	470	426	709	11,132	1,616	9,516	—	1,092
Gas supply	572,917	551,383	465,000	44,258	33,780	10,478	42,125	741,653	—	741,653	—	33,770
Transit	400	5,130	1,563	299	169	130	3,268	46,325	46,325	—	—	6,736
Rhode Island	62,501	59,963	40,239	15,099	14,820	279	4,625	51,658	51,658	—	60	3,382

Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 1996-97—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 revenues	Utility and liquor store expenditure					Long-term utility debt at end of fiscal year			Long-term utility debt issued	Long-term utility debt retired	
		Total	Current operation	Capital outlay			Interest on utility debt	Total	Full faith and credit			Non-guaranteed
				Total	Construction	Other						
1	2	3	4	5	6	7	8	9	10	11	12	
South Carolina	598,912	615,912	439,825	123,649	104,586	19,063	52,438	828,396	3,190	825,206	36,729	47,948
All utilities	598,912	615,912	439,825	123,649	104,586	19,063	52,438	828,396	3,190	825,206	36,729	47,948
Water supply	309,339	360,867	197,300	112,846	96,620	16,226	50,721	802,805	3,190	799,615	36,729	44,410
Electric power	216,773	186,670	178,331	7,279	5,696	1,583	1,060	16,283	—	16,283	—	3,183
Gas supply	72,314	65,238	62,222	2,920	2,059	861	96	1,528	—	1,528	—	70
Transit	486	3,137	1,972	604	211	393	561	7,780	—	7,780	—	285
South Dakota	120,734	120,756	97,249	20,240	11,146	9,094	3,267	46,997	4,101	42,896	3,413	3,926
All utilities	105,435	106,697	83,274	20,156	11,062	9,094	3,267	46,997	4,101	42,896	3,413	3,926
Water supply	47,208	52,467	33,525	15,835	9,476	6,359	3,107	43,243	3,631	39,612	1,385	3,626
Electric power	51,215	45,486	41,618	3,739	1,050	2,689	129	1,726	470	1,256	—	300
Gas supply	6,530	5,889	5,276	582	536	46	31	2,028	—	2,028	2,028	—
Transit	482	2,855	2,855	—	—	—	—	—	—	—	—	—
Municipal liquor stores	15,299	14,059	13,975	84	84	—	—	—	—	—	—	—
Tennessee	4,201,951	4,323,990	3,799,859	402,522	305,181	97,341	121,609	2,005,660	132,095	1,873,565	127,381	199,497
All utilities	4,201,951	4,323,990	3,799,859	402,522	305,181	97,341	121,609	2,005,660	132,095	1,873,565	127,381	199,497
Water supply	383,730	448,782	232,217	141,281	108,788	32,493	75,284	1,234,678	118,206	1,116,472	69,656	131,404
Electric power	3,279,065	3,290,876	3,076,978	172,619	124,572	48,047	41,279	664,899	5,387	659,512	41,777	64,035
Gas supply	516,220	511,833	427,169	79,618	71,760	7,858	5,046	106,083	8,502	97,581	15,948	4,058
Transit	22,936	72,499	63,495	9,004	61	8,943	—	—	—	—	—	—
Texas	4,334,196	4,075,922	2,657,685	742,370	644,281	98,089	675,867	10,652,297	1,330,827	9,321,470	1,549,942	661,557
All utilities	4,334,196	4,075,922	2,657,685	742,370	644,281	98,089	675,867	10,652,297	1,330,827	9,321,470	1,549,942	661,557
Water supply	1,868,079	2,041,171	1,126,250	499,823	434,549	65,274	415,098	6,091,450	1,105,070	4,986,380	1,430,281	494,467
Electric power	2,245,322	1,773,671	1,318,693	194,947	170,870	24,077	260,031	4,551,807	222,231	4,329,576	119,302	163,389
Gas supply	208,752	201,753	159,868	41,147	38,272	2,875	738	9,040	3,526	5,514	359	3,701
Transit	12,043	59,327	52,874	6,453	590	5,863	—	—	—	—	—	—
Utah	323,437	327,425	230,315	80,130	57,090	23,040	16,980	323,768	33,488	290,280	12,441	20,419
All utilities	323,437	327,425	230,315	80,130	57,090	23,040	16,980	323,768	33,488	290,280	12,441	20,419
Water supply	138,166	164,646	91,824	62,769	45,474	17,295	10,053	216,252	29,913	186,339	11,421	13,527
Electric power	185,261	162,345	138,422	16,996	11,601	5,395	6,927	107,516	3,575	103,941	1,020	6,892
Gas supply	10	79	69	10	10	—	—	—	—	—	—	—
Transit	—	355	—	355	5	350	—	—	—	—	—	—
Vermont	91,872	95,061	78,062	5,345	3,147	2,198	11,654	156,560	10,327	146,233	1,088	4,679
All utilities	91,872	95,061	78,062	5,345	3,147	2,198	11,654	156,560	10,327	146,233	1,088	4,679
Water supply	17,792	17,794	13,632	1,720	1,379	341	2,442	40,049	8,211	31,838	1,088	2,526
Electric power	74,080	77,261	64,430	3,619	1,768	1,851	9,212	116,511	2,116	114,395	—	2,153
Transit	—	6	—	6	—	6	—	—	—	—	—	—
Virginia	764,686	926,082	611,388	252,030	225,118	26,912	62,664	1,271,366	831,784	439,582	71,292	69,416
All utilities	764,686	926,082	611,388	252,030	225,118	26,912	62,664	1,271,366	831,784	439,582	71,292	69,416
Water supply	372,792	523,730	255,145	218,083	198,792	19,291	50,502	1,051,224	650,635	400,589	59,042	60,339
Gas supply	218,647	198,433	184,713	10,248	6,948	3,300	3,472	62,646	40,027	22,619	1,750	5,406
Electric power	156,731	162,573	131,627	22,258	19,171	3,087	8,688	157,468	141,094	16,374	10,500	3,662
Transit	16,516	41,346	39,903	1,441	207	1,234	2	28	28	—	—	9
Washington	1,048,377	1,064,535	718,434	246,955	164,482	82,473	99,146	2,033,797	14,438	2,019,359	96,038	114,150
All utilities	1,048,377	1,064,535	718,434	246,955	164,482	82,473	99,146	2,033,797	14,438	2,019,359	96,038	114,150
Water supply	351,656	399,496	247,557	119,849	66,356	53,493	32,090	754,558	14,438	740,120	43,973	58,415
Gas supply	684,715	641,473	447,528	126,889	97,911	28,978	67,056	1,279,239	—	1,279,239	52,065	55,735
Electric power	4,342	3,629	—	—	—	—	—	—	—	—	—	—
Transit	7,664	19,937	19,720	217	215	2	—	—	—	—	—	—
West Virginia	69,217	78,837	57,639	12,524	6,221	6,303	8,674	146,746	6,676	140,070	15,843	13,644
All utilities	69,217	78,837	57,639	12,524	6,221	6,303	8,674	146,746	6,676	140,070	15,843	13,644
Water supply	63,248	72,341	52,221	11,446	6,221	5,225	8,674	146,746	6,676	140,070	15,843	13,644
Electric power	5,564	5,266	4,198	1,068	—	1,068	—	—	—	—	—	—
Transit	405	1,230	1,220	10	—	10	—	—	—	—	—	—
Wisconsin	582,474	686,254	597,244	51,201	46,473	4,728	37,809	679,928	151,213	528,715	161,777	91,641
All utilities	582,474	686,254	597,244	51,201	46,473	4,728	37,809	679,928	151,213	528,715	161,777	91,641
Water supply	268,580	307,256	239,497	39,456	35,897	3,559	28,303	530,734	139,067	391,667	138,634	71,480
Electric power	296,544	299,773	284,168	6,507	5,545	962	9,098	143,166	6,118	137,048	22,206	19,367
Gas supply	17,134	79,008	73,362	5,238	5,031	207	408	6,028	6,028	—	937	794
Transit	216	217	217	—	—	—	—	—	—	—	—	—
Municipal liquor stores	—	—	—	—	—	—	—	—	—	—	—	—
Wyoming	67,703	82,281	48,139	29,752	27,226	2,526	4,390	85,856	50,667	35,189	6,614	3,594
All utilities	67,703	82,281	48,139	29,752	27,226	2,526	4,390	85,856	50,667	35,189	6,614	3,594
Water supply	41,095	57,678	27,032	26,410	24,790	1,620	4,236	83,542	50,382	33,160	6,614	3,492
Electric power	26,608	24,603	21,107	3,342	2,436	906	154	2,314	285	2,029	—	102

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
UNITED STATES									
Amounts (thousand dollars)									
Number of municipalities	19,372	56	24	140	103	246	597	1,368	16,838
Population, 1996	163,606,916	44,264,096	5,844,541	19,298,114	8,804,252	14,743,531	20,696,708	21,437,244	28,518,430
Revenue	286,642,745	137,608,709	9,353,728	29,283,493	12,227,179	18,703,652	25,139,382	24,994,645	29,331,957
General revenue	222,189,625	105,598,622	7,681,081	23,341,747	9,739,712	14,887,835	20,388,195	19,005,889	21,546,544
Intergovernmental revenue	62,851,493	34,183,813	2,226,280	6,628,105	2,419,667	3,662,469	4,732,581	3,938,372	5,060,206
Federal Government	11,698,857	7,808,679	383,943	1,124,266	361,753	559,486	492,821	353,101	614,808
State government	45,932,354	24,767,125	1,609,053	4,924,827	1,822,983	2,754,281	3,659,036	2,892,480	3,502,569
From own sources	159,338,132	71,414,809	5,454,801	16,713,642	7,320,045	11,225,366	15,655,614	15,067,517	16,486,338
Taxes	94,394,777	44,695,820	3,002,727	9,794,477	4,375,179	6,516,890	9,068,578	8,423,940	8,517,166
Property	45,973,181	17,763,853	1,415,077	5,619,081	2,569,461	3,688,075	5,448,707	4,668,590	4,800,337
Other	48,421,596	26,931,967	1,587,650	4,175,396	1,805,718	2,828,815	3,619,871	3,755,350	3,716,829
Charges and miscellaneous	64,943,355	26,718,989	2,452,074	6,919,165	2,944,866	4,708,476	6,587,036	6,643,577	7,969,172
Utility and liquor store revenue	43,645,161	14,521,858	1,315,566	4,727,090	1,955,566	3,366,666	4,349,895	5,722,158	7,686,362
Employee retirement revenue ¹	20,807,959	17,488,229	357,081	1,214,656	531,901	449,151	401,292	266,598	99,051
Expenditure	274,967,556	130,088,920	8,845,057	28,735,919	11,546,399	18,517,112	24,635,742	24,248,175	28,350,232
General expenditure	215,851,690	102,551,403	7,379,734	23,009,448	9,263,261	14,672,320	19,993,296	18,406,127	20,576,101
Current expenditure	180,502,001	85,032,059	6,389,107	19,684,057	7,929,315	12,310,631	16,752,946	15,301,264	17,102,622
Capital outlay	35,349,689	17,519,344	990,627	3,325,391	1,333,946	2,361,689	3,240,350	3,104,863	3,473,479
Education services:									
Education	23,541,701	13,461,147	991,344	3,263,527	1,166,050	1,491,096	1,849,731	872,325	446,481
Libraries	2,734,050	1,051,364	110,004	307,255	135,537	236,209	298,877	264,181	330,623
Social services and income maintenance:									
Public welfare	10,844,610	9,921,584	118,576	293,231	54,739	111,451	109,480	79,708	155,841
Hospitals	8,214,329	4,949,319	76,802	377,763	165,824	403,160	555,814	796,000	889,647
Health	3,996,315	2,740,436	142,389	373,819	91,704	156,452	183,691	137,773	170,051
Transportation:									
Highways	16,427,975	4,682,686	532,488	1,884,415	856,623	1,367,121	2,082,810	2,195,471	2,826,361
Capital outlay	6,858,402	2,502,182	241,421	700,938	333,653	566,163	830,277	844,878	838,890
Air transportation	4,090,088	3,283,079	29,147	338,673	55,356	73,279	112,846	106,348	91,360
Other transportation	2,785,851	2,094,620	80,655	169,025	77,998	117,959	144,809	50,302	50,483
Public safety:									
Police protection	27,852,178	11,179,827	1,009,148	3,146,315	1,361,372	2,111,486	2,943,900	2,864,234	3,235,896
Fire protection	13,467,690	4,958,376	579,291	1,802,256	766,628	1,277,805	1,645,085	1,401,651	1,036,598
Correction	2,621,187	2,265,335	38,134	156,737	35,146	20,634	34,033	39,567	31,601
Protective inspection and regulation	1,935,613	679,696	81,557	277,505	153,780	193,962	257,152	178,130	113,831
Environment and housing:									
Natural resources	287,804	85,285	9,403	49,642	18,236	22,812	34,201	20,768	47,457
Parks and recreation	10,740,801	3,915,512	561,621	1,273,412	582,527	954,835	1,255,319	1,161,032	1,036,543
Housing and community development	10,324,109	5,631,791	451,476	1,365,092	513,232	696,142	803,014	465,748	397,614
Sewerage	15,432,117	5,771,660	375,552	1,495,415	613,515	1,190,560	1,673,669	1,853,238	2,458,508
Solid waste management	8,249,887	3,062,172	323,138	949,320	308,550	660,400	882,983	942,298	1,121,026
Governmental administration:									
Financial administration	5,242,507	1,620,033	164,433	547,484	259,481	401,165	552,385	545,090	1,152,436
Judicial and legal	2,952,610	1,705,392	78,041	288,618	103,599	152,893	217,196	230,112	176,759
General public buildings	2,664,481	1,267,663	60,351	266,281	83,724	169,661	251,450	291,084	274,267
Other governmental administration	5,013,446	1,017,555	152,466	587,064	278,168	497,743	719,820	814,909	945,721
Interest on general debt	13,659,885	7,072,132	601,427	1,442,688	558,396	851,800	1,175,233	924,066	1,034,143
Other and unallocable	22,772,456	10,134,739	812,291	2,353,911	1,023,076	1,513,695	2,209,798	2,172,092	2,552,854
Utility and liquor store expenditure	47,126,790	17,364,998	1,305,900	5,061,601	2,033,348	3,576,882	4,350,373	5,704,445	7,729,243
Employee retirement expenditure ¹	11,989,076	10,172,519	159,423	664,870	249,790	267,910	292,073	137,603	44,888
Debt outstanding at end of fiscal year	293,496,096	153,692,371	12,276,981	29,788,676	11,607,292	17,864,373	24,400,952	21,054,091	22,811,360
Exhibit: Salaries and wages	87,315,485	41,577,918	3,069,590	9,699,092	4,044,104	6,193,952	8,131,589	7,152,597	7,446,643
Percent Distribution									
Number of municipalities	100.0	.3	.1	.7	.5	1.3	3.1	7.1	86.9
Population, 1996	100.0	27.1	3.6	11.8	5.4	9.0	12.7	13.1	17.4
Revenue	100.0	48.0	3.3	10.2	4.3	6.5	8.8	8.7	10.2
General revenue	100.0	47.5	3.5	10.5	4.4	6.7	9.2	8.6	9.7
Intergovernmental revenue	100.0	54.4	3.5	10.5	3.8	5.8	7.5	6.3	8.1
Federal Government	100.0	66.7	3.3	9.6	3.1	4.8	4.2	3.0	5.3
State government	100.0	53.9	3.5	10.7	4.0	6.0	8.0	6.3	7.6
From own sources	100.0	44.8	3.4	10.5	4.6	7.0	9.8	9.5	10.3
Taxes	100.0	47.3	3.2	10.4	4.6	6.9	9.6	8.9	9.0
Property	100.0	38.6	3.1	12.2	5.6	8.0	11.9	10.2	10.4
Other	100.0	55.6	3.3	8.6	3.7	5.8	7.5	7.8	7.7
Charges and miscellaneous	100.0	41.1	3.8	10.7	4.5	7.3	10.1	10.2	12.3
Utility and liquor store revenue	100.0	33.3	3.0	10.8	4.5	7.7	10.0	13.1	17.6
Employee retirement revenue ¹	100.0	84.0	1.7	5.8	2.6	2.2	1.9	1.3	.5
Expenditure	100.0	47.3	3.2	10.5	4.2	6.7	9.0	8.8	10.3
General expenditure	100.0	47.5	3.4	10.7	4.3	6.8	9.3	8.5	9.5
Current expenditure	100.0	47.1	3.5	10.9	4.4	6.8	9.3	8.5	9.5
Capital outlay	100.0	49.6	2.8	9.4	3.8	6.7	9.2	8.8	9.8
Education services:									
Education	100.0	57.2	4.2	13.9	5.0	6.3	7.9	3.7	1.9
Libraries	100.0	38.5	4.0	11.2	5.0	8.6	10.9	9.7	12.1
Social services and income maintenance:									
Public welfare	100.0	91.5	1.1	2.7	.5	1.0	1.0	.7	1.4
Hospitals	100.0	60.3	.9	4.6	2.0	4.9	6.8	9.7	10.8
Health	100.0	68.6	3.6	9.4	2.3	3.9	4.6	3.4	4.3

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
UNITED STATES—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	28.5	3.2	11.5	5.2	8.3	12.7	13.4	17.2
Capital outlay	100.0	36.5	3.5	10.2	4.9	8.3	12.1	12.3	12.2
Air transportation	100.0	80.3	.7	8.3	1.4	1.8	2.8	2.6	2.2
Other transportation	100.0	75.2	2.9	6.1	2.8	4.2	5.2	1.8	1.8
Public safety:									
Police protection	100.0	40.1	3.6	11.3	4.9	7.6	10.6	10.3	11.6
Fire protection	100.0	36.8	4.3	13.4	5.7	9.5	12.2	10.4	7.7
Correction	100.0	86.4	1.5	6.0	1.3	.8	1.3	1.5	1.2
Protective inspection and regulation	100.0	35.1	4.2	14.3	7.9	10.0	13.3	9.2	5.9
Environment and housing:									
Natural resources	100.0	29.6	3.3	17.2	6.3	7.9	11.9	7.2	16.5
Parks and recreation	100.0	36.5	5.2	11.9	5.4	8.9	11.7	10.8	9.7
Housing and community development	100.0	54.5	4.4	13.2	5.0	6.7	7.8	4.5	3.9
Sewerage	100.0	37.4	2.4	9.7	4.0	7.7	10.8	12.0	15.9
Solid waste management	100.0	37.1	3.9	11.5	3.7	8.0	10.7	11.4	13.6
Governmental administration:									
Financial administration	100.0	30.9	3.1	10.4	4.9	7.7	10.5	10.4	22.0
Judicial and legal	100.0	57.8	2.6	9.8	3.5	5.2	7.4	7.8	6.0
General public buildings	100.0	47.6	2.3	10.0	3.1	6.4	9.4	10.9	10.3
Other governmental administration	100.0	20.3	3.0	11.7	5.5	9.9	14.4	16.3	18.9
Interest on general debt	100.0	51.8	4.4	10.6	4.1	6.2	8.6	6.8	7.6
Other and unallocable	100.0	44.5	3.6	10.3	4.5	6.6	9.7	9.5	11.2
Utility and liquor store expenditure	100.0	36.8	2.8	10.7	4.3	7.6	9.2	12.1	16.4
Employee retirement expenditure	100.0	84.8	1.3	5.5	2.1	2.2	2.4	1.1	.4
Debt outstanding at end of fiscal year	100.0	52.4	4.2	10.1	4.0	6.1	8.3	7.2	7.8
Exhibit: Salaries and wages	100.0	47.6	3.5	11.1	4.6	7.1	9.3	8.2	8.5
Per capita amounts (dollars)									
Revenue	1752.02	3108.81	1600.42	1517.43	1388.78	1268.60	1214.66	1165.94	1028.53
General revenue	1358.07	2385.65	1314.23	1209.54	1106.25	1009.79	985.09	886.58	755.53
Intergovernmental revenue	384.16	772.27	380.92	343.46	274.83	248.41	228.66	183.72	177.44
Federal government	71.51	176.41	65.69	58.26	41.09	37.95	23.81	16.47	21.56
State government	280.75	559.53	275.31	255.20	207.06	186.81	176.79	134.93	122.82
From own sources	973.91	1613.38	933.32	866.08	831.42	761.38	756.43	702.87	578.09
Taxes	576.96	1009.75	513.77	507.54	496.94	442.02	438.17	392.96	298.65
Property	281.00	401.32	242.12	291.17	291.84	250.15	263.26	217.78	168.32
Other	295.96	608.44	271.65	216.36	205.10	191.87	174.90	175.18	130.33
Charges and miscellaneous	396.95	603.63	419.55	358.54	334.48	319.36	318.26	309.91	279.44
Utility and liquor store revenue	266.77	328.07	225.09	244.95	222.12	228.35	210.17	266.93	269.52
Employee retirement revenue	127.18	395.09	61.10	62.94	60.41	30.46	19.39	12.44	3.47
Expenditure	1680.66	2938.93	1513.39	1489.05	1311.46	1255.95	1190.32	1131.12	994.10
General expenditure	1319.33	2316.81	1262.67	1192.32	1052.13	995.17	966.01	858.61	721.50
Current expenditure	1103.27	1921.02	1093.18	1020.00	900.62	834.99	809.45	713.77	599.70
Capital outlay	216.06	395.79	169.50	172.32	151.51	160.18	156.56	144.83	121.80
Education services:									
Education	143.89	304.11	169.62	169.11	132.44	101.14	89.37	40.69	15.66
Libraries	16.71	23.75	18.82	15.92	15.39	16.02	14.44	12.32	11.59
Social services and income maintenance:									
Public welfare	66.28	224.15	20.29	15.19	6.22	7.56	5.29	3.72	5.46
Hospitals	50.21	111.81	13.14	19.58	18.83	27.34	26.86	37.13	31.20
Health	24.43	61.91	24.36	19.37	10.42	10.61	8.88	6.43	5.96
Transportation:									
Highways	100.41	105.79	91.11	97.65	97.30	92.73	100.63	102.41	99.11
Capital outlay	41.92	56.53	41.31	36.32	37.90	38.40	40.12	39.41	29.42
Air transportation	25.00	74.17	4.99	17.55	6.29	4.97	5.45	4.96	3.20
Other transportation	17.03	47.32	13.80	8.76	8.86	8.00	7.00	2.35	1.77
Public safety:									
Police protection	170.24	252.57	172.67	163.04	154.63	143.21	142.24	133.61	113.47
Fire protection	82.32	112.02	99.12	93.39	87.07	86.67	79.49	65.38	36.35
Correction	16.02	51.18	6.52	8.12	3.99	1.40	1.64	1.85	1.11
Protective inspection and regulation	11.83	15.36	13.95	14.38	17.47	13.16	12.42	8.31	3.99
Environment and housing:									
Natural resources	1.76	1.93	1.61	2.57	2.07	1.55	1.65	.97	1.66
Parks and recreation	65.65	88.46	96.09	65.99	66.16	64.76	60.65	54.16	36.35
Housing and community development	63.10	127.23	77.25	70.74	58.29	47.22	38.80	21.73	13.94
Sewerage	94.32	130.39	64.26	77.49	69.68	80.75	80.87	86.45	86.21
Solid waste management	50.43	69.18	55.29	49.19	35.05	44.79	42.66	43.96	39.31
Governmental administration:									
Financial administration	32.04	36.60	28.13	28.37	29.47	27.21	26.69	25.43	40.41
Judicial and legal	18.05	38.53	13.35	14.96	11.77	10.37	10.49	10.73	6.20
General public buildings	16.29	28.64	10.33	13.80	9.51	11.51	12.15	13.58	9.62
Other governmental administration	30.64	22.99	26.09	30.42	31.59	33.76	34.08	38.01	33.16
Interest on general debt	83.49	159.77	102.90	74.76	63.42	57.77	56.78	43.11	36.26
Other and unallocable	139.19	228.96	138.98	121.98	116.20	102.67	106.77	101.32	89.52
Utility and liquor store expenditure	288.05	392.30	223.44	262.28	230.95	242.61	210.20	266.10	271.03
Employee retirement expenditure	73.28	229.81	27.28	34.45	28.37	18.17	14.11	6.42	1.57
Debt outstanding at end of fiscal year	1793.91	3472.17	2100.59	1543.61	1318.37	1211.68	1178.98	982.13	799.88
Exhibit: Salaries and wages	533.69	939.31	525.21	502.59	459.34	420.11	392.89	333.65	261.12

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALABAMA									
Amounts (thousand dollars)									
Number of municipalities	446	—	2	2	1	3	7	35	396
Population, 1996	2,578,959	—	461,124	366,787	82,379	165,205	235,713	554,450	713,301
Revenue	3,695,090	—	639,276	647,917	67,960	397,927	384,003	780,955	777,052
General revenue	2,394,099	—	538,085	328,229	53,911	241,609	240,760	475,415	516,090
Intergovernmental revenue	246,088	—	52,497	31,742	19,077	11,900	18,806	42,321	69,745
Federal Government	50,692	—	11,592	8,195	2,411	2,172	4,482	9,177	12,663
State government	126,580	—	23,676	13,904	1,870	3,367	12,401	25,848	45,514
From own sources	2,148,011	—	485,588	296,487	34,834	229,709	221,954	433,094	446,345
Taxes	1,420,583	—	356,498	213,321	19,621	111,974	149,643	314,046	255,480
Property	212,206	—	38,936	37,158	5,165	11,531	37,533	55,961	25,922
Other	1,208,377	—	317,562	176,163	14,456	100,443	112,110	258,085	229,558
Charges and miscellaneous	727,428	—	129,090	83,166	15,213	117,735	72,311	119,048	190,865
Utility and liquor store revenue	1,188,079	—	21,045	299,807	9,136	152,061	139,528	305,540	260,962
Employee retirement revenue	112,912	—	80,146	19,881	4,913	4,257	3,715	—	—
Expenditure	3,526,076	—	568,205	645,055	64,522	370,643	345,063	791,096	741,492
General expenditure	2,276,478	—	513,575	304,584	50,489	224,464	212,741	473,990	496,635
Current expenditure	1,941,520	—	472,403	253,947	42,207	195,886	182,298	373,320	421,459
Capital outlay	334,958	—	41,172	50,637	8,282	28,578	30,443	100,670	75,176
Education services:									
Education	27,725	—	—	—	—	5,883	3,165	8,695	9,982
Libraries	41,906	—	14,480	3,572	400	3,261	2,572	10,841	6,780
Social services and income maintenance:									
Public welfare	2,562	—	80	421	—	2	413	402	1,244
Hospitals	123,433	—	—	236	—	80,254	15,098	323	27,522
Health	22,398	—	7,825	7,317	147	969	1,294	2,170	2,676
Transportation:									
Highways	213,967	—	41,103	41,795	3,204	7,080	17,838	52,855	50,092
Capital outlay	55,601	—	14,051	7,270	—	913	3,503	18,556	11,308
Air transportation	3,936	—	—	—	546	34	1,410	1,193	753
Other transportation	25,976	—	21,001	3,786	—	—	165	509	515
Public safety:									
Police protection	346,641	—	77,963	46,788	8,299	21,700	32,933	73,864	85,094
Fire protection	212,548	—	52,711	30,595	7,014	17,698	23,180	48,938	32,412
Correction	9,549	—	2,763	2,241	480	1,549	604	1,416	496
Protective inspection and regulation	22,849	—	10,039	2,609	621	1,900	3,037	2,948	1,695
Environment and housing:									
Natural resources	13	—	—	—	—	—	—	13	—
Parks and recreation	172,955	—	49,364	34,682	1,211	11,324	16,808	34,275	25,291
Housing and community development	39,963	—	12,522	6,346	1,621	511	3,883	7,284	7,796
Sewerage	178,300	—	24,370	32,294	5,503	13,072	14,299	57,516	31,246
Solid waste management	133,937	—	20,059	22,158	3,406	15,298	14,083	28,313	30,620
Governmental administration:									
Financial administration	107,134	—	16,083	7,243	944	4,149	5,198	18,879	54,638
Judicial and legal	30,007	—	9,158	7,069	1,274	1,336	3,894	4,437	2,839
General public buildings	35,890	—	5,671	4,483	1,042	10,084	1,904	5,582	7,124
Other governmental administration	68,854	—	12,017	10,224	777	5,386	4,921	22,983	12,546
Interest on general debt	249,661	—	95,562	21,675	1,008	14,282	7,824	41,618	67,692
Other and unallocable	206,274	—	40,804	19,050	12,992	8,692	38,218	48,936	37,582
Utility and liquor store expenditure	1,200,846	—	26,654	331,559	10,422	142,479	127,769	317,106	244,857
Employee retirement expenditure	48,752	—	27,976	8,912	3,611	3,700	4,553	—	—
Debt outstanding at end of fiscal year	4,717,969	—	1,470,044	597,557	107,125	255,526	233,638	944,138	1,109,941
Exhibit: Salaries and wages	918,606	—	223,619	137,279	26,414	107,970	73,149	179,145	171,030
Percent Distribution									
Number of municipalities	100.0	—	.4	.4	.2	.7	1.6	7.8	88.8
Population, 1996	100.0	—	17.9	14.2	3.2	6.4	9.1	21.5	27.7
Revenue	100.0	—	17.3	17.5	1.8	10.8	10.4	21.1	21.0
General revenue	100.0	—	22.5	13.7	2.3	10.1	10.1	19.9	21.6
Intergovernmental revenue	100.0	—	21.3	12.9	7.8	4.8	7.6	17.2	28.3
Federal Government	100.0	—	22.9	16.2	4.8	4.3	8.8	18.1	25.0
State government	100.0	—	18.7	11.0	1.5	2.7	9.8	20.4	36.0
From own sources	100.0	—	22.6	13.8	1.6	10.7	10.3	20.2	20.8
Taxes	100.0	—	25.1	15.0	1.4	7.9	10.5	22.1	18.0
Property	100.0	—	18.3	17.5	2.4	5.4	17.7	26.4	12.2
Other	100.0	—	26.3	14.6	1.2	8.3	9.3	21.4	19.0
Charges and miscellaneous	100.0	—	17.7	11.4	2.1	16.2	9.9	16.4	26.2
Utility and liquor store revenue	100.0	—	1.8	25.2	.8	12.8	11.7	25.7	22.0
Employee retirement revenue	100.0	—	71.0	17.6	4.4	3.8	3.3	—	—
Expenditure	100.0	—	16.1	18.3	1.8	10.5	9.8	22.4	21.0
General expenditure	100.0	—	22.6	13.4	2.2	9.9	9.3	20.8	21.8
Current expenditure	100.0	—	24.3	13.1	2.2	10.1	9.4	19.2	21.7
Capital outlay	100.0	—	12.3	15.1	2.5	8.5	9.1	30.1	22.4
Education services:									
Education	100.0	—	—	—	—	21.2	11.4	31.4	36.0
Libraries	100.0	—	34.6	8.5	1.0	7.8	6.1	25.9	16.2
Social services and income maintenance:									
Public welfare	100.0	—	3.1	16.4	—	.1	16.1	15.7	48.6
Hospitals	100.0	—	—	.2	—	65.0	12.2	.3	22.3
Health	100.0	—	34.9	32.7	.7	4.3	5.8	9.7	11.9

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALABAMA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	19.2	19.5	1.5	3.3	8.3	24.7	23.4
Capital outlay	100.0	—	25.3	13.1	—	1.6	6.3	33.4	20.3
Air transportation	100.0	—	—	—	13.9	.9	35.8	30.3	19.1
Other transportation	100.0	—	80.8	14.6	—	—	.6	2.0	2.0
Public safety:									
Police protection	100.0	—	22.5	13.5	2.4	6.3	9.5	21.3	24.5
Fire protection	100.0	—	24.8	14.4	3.3	8.3	10.9	23.0	15.2
Correction	100.0	—	28.9	23.5	5.0	16.2	6.3	14.8	5.2
Protective inspection and regulation	100.0	—	43.9	11.4	2.7	8.3	13.3	12.9	7.4
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	100.0	—
Parks and recreation	100.0	—	28.5	20.1	.7	6.5	9.7	19.8	14.6
Housing and community development	100.0	—	31.3	15.9	4.1	1.3	9.7	18.2	19.5
Sewerage	100.0	—	13.7	18.1	3.1	7.3	8.0	32.3	17.5
Solid waste management	100.0	—	15.0	16.5	2.5	11.4	10.5	21.1	22.9
Governmental administration:									
Financial administration	100.0	—	15.0	6.8	.9	3.9	4.9	17.6	51.0
Judicial and legal	100.0	—	30.5	23.6	4.2	4.5	13.0	14.8	9.5
General public buildings	100.0	—	15.8	12.5	2.9	28.1	5.3	15.6	19.8
Other governmental administration	100.0	—	17.5	14.8	1.1	7.8	7.1	33.4	18.2
Interest on general debt	100.0	—	38.3	8.7	.4	5.7	3.1	16.7	27.1
Other and unallocable	100.0	—	19.8	9.2	6.3	4.2	18.5	23.7	18.2
Utility and liquor store expenditure	100.0	—	2.2	27.6	.9	11.9	10.6	26.4	20.4
Employee retirement expenditure	100.0	—	57.4	18.3	7.4	7.6	9.3	—	—
Debt outstanding at end of fiscal year	100.0	—	31.2	12.7	2.3	5.4	5.0	20.0	23.5
Exhibit: Salaries and wages	100.0	—	24.3	14.9	2.9	11.8	8.0	19.5	18.6
Per capita amounts (dollars)									
Revenue	1432.78	—	1386.34	1766.47	824.97	2408.69	1629.11	1408.52	1089.37
General revenue	928.32	—	1166.90	894.88	654.43	1462.48	1021.41	857.45	723.52
Intergovernmental revenue	95.42	—	113.85	86.54	231.58	72.03	79.78	76.33	97.78
Federal Government	19.66	—	25.14	22.34	29.27	13.15	19.01	16.55	17.75
State government	49.08	—	51.34	37.91	22.70	20.38	52.61	46.62	63.81
From own sources	832.90	—	1053.05	808.34	422.85	1390.45	941.63	781.12	625.75
Taxes	550.84	—	773.11	581.59	238.18	677.79	634.85	566.41	358.17
Property	82.28	—	84.44	101.31	62.70	69.80	159.23	100.93	36.34
Other	468.55	—	688.67	480.29	175.48	607.99	475.62	465.48	321.82
Charges and miscellaneous	282.06	—	279.95	226.74	184.67	712.66	306.78	214.71	267.58
Utility and liquor store revenue	460.68	—	45.64	817.39	110.90	920.44	591.94	551.07	365.85
Employee retirement revenue	43.78	—	173.81	54.20	59.64	25.77	15.76	—	—
Expenditure	1367.25	—	1232.22	1758.66	783.23	2243.53	1463.91	1426.81	1039.52
General expenditure	882.71	—	1113.75	830.41	612.89	1358.70	902.54	854.88	696.25
Current expenditure	752.83	—	1024.46	692.36	512.35	1185.71	773.39	673.32	590.86
Capital outlay	129.88	—	89.29	138.06	100.54	172.99	129.15	181.57	105.39
Education services:									
Education	10.75	—	—	—	—	35.61	13.43	15.68	13.99
Libraries	16.25	—	31.40	9.74	4.86	19.74	10.91	19.55	9.51
Social services and income maintenance:									
Public welfare .....	.99	—	.17	1.15	—	.01	1.75	.73	1.74
Hospitals	47.86	—	—	.64	—	485.78	64.05	.58	38.58
Health	8.68	—	16.97	19.95	1.78	5.87	5.49	3.91	3.75
Transportation:									
Highways	82.97	—	89.14	113.95	38.89	42.86	75.68	95.33	70.23
Capital outlay	21.56	—	30.47	19.82	—	5.53	14.86	33.47	15.85
Air transportation	1.53	—	—	—	6.63	.21	5.98	2.15	1.06
Other transportation	10.07	—	45.54	10.32	—	—	.70	.92	.72
Public safety:									
Police protection	134.41	—	169.07	127.56	100.74	131.35	139.72	133.22	119.30
Fire protection	82.42	—	114.31	83.41	85.14	107.13	98.34	88.26	45.44
Correction	3.70	—	5.99	6.11	5.83	9.38	2.56	2.55	.70
Protective inspection and regulation	8.86	—	21.77	7.11	7.54	11.50	12.88	5.32	2.38
Environment and housing:									
Natural resources .....	.01	—	—	—	—	—	—	.02	—
Parks and recreation	67.06	—	107.05	94.56	14.70	68.55	71.31	61.82	35.46
Housing and community development	15.50	—	27.16	17.30	19.68	3.09	16.47	13.14	10.93
Sewerage	69.14	—	52.85	88.05	66.80	79.13	60.66	103.74	43.80
Solid waste management	51.93	—	43.50	60.41	41.35	92.60	59.75	51.07	42.93
Governmental administration:									
Financial administration	41.54	—	34.88	19.75	11.46	25.11	22.05	34.05	76.60
Judicial and legal	11.64	—	19.86	19.27	15.47	8.09	16.52	8.00	3.98
General public buildings	13.92	—	12.30	12.22	12.65	61.04	8.08	10.07	9.99
Other governmental administration	26.70	—	26.06	27.87	9.43	32.60	20.88	41.45	17.59
Interest on general debt	96.81	—	207.24	59.09	12.24	86.45	33.19	75.06	94.90
Other and unallocable	79.98	—	88.49	51.94	157.71	52.61	162.14	88.26	52.69
Utility and liquor store expenditure	465.63	—	57.80	903.96	126.51	862.44	542.05	571.93	343.27
Employee retirement expenditure	18.90	—	60.67	24.30	43.83	22.40	19.32	—	—
Debt outstanding at end of fiscal year	1829.41	—	3187.96	1629.17	1300.39	1546.72	991.20	1702.84	1556.06
Exhibit: Salaries and wages	356.19	—	484.94	374.27	320.64	653.55	310.33	323.10	239.77

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALASKA									
Amounts (thousand dollars)									
Number of municipalities	149	—	1	—	—	—	2	—	146
Population, 1996	449,689	—	250,505	—	—	—	62,716	—	136,468
Revenue	1,657,178	—	885,859	—	—	—	225,080	—	546,239
General revenue	1,419,850	—	741,105	—	—	—	201,541	—	477,204
Intergovernmental revenue	502,678	—	303,518	—	—	—	45,916	—	153,244
Federal Government	41,953	—	16,498	—	—	—	1,940	—	23,515
State government	457,723	—	287,020	—	—	—	43,976	—	126,727
From own sources	917,172	—	437,587	—	—	—	155,625	—	323,960
Taxes	407,441	—	234,712	—	—	—	58,779	—	113,950
Property	277,146	—	209,716	—	—	—	28,011	—	39,419
Other	130,295	—	24,996	—	—	—	30,768	—	74,531
Charges and miscellaneous	509,731	—	202,875	—	—	—	96,846	—	210,010
Utility and liquor store revenue	197,764	—	105,190	—	—	—	23,539	—	69,035
Employee retirement revenue	39,564	—	39,564	—	—	—	—	—	—
Expenditure	1,660,398	—	896,858	—	—	—	213,831	—	549,709
General expenditure	1,444,138	—	790,618	—	—	—	182,991	—	470,529
Current expenditure	1,242,219	—	684,156	—	—	—	161,792	—	396,271
Capital outlay	201,919	—	106,462	—	—	—	21,199	—	74,258
Education services:									
Education	519,274	—	377,193	—	—	—	53,103	—	88,978
Libraries	14,146	—	6,590	—	—	—	1,443	—	6,113
Social services and income maintenance:									
Public welfare	11,604	—	8,646	—	—	—	2,129	—	829
Hospitals	52,916	—	—	—	—	—	27,881	—	25,035
Health	40,784	—	30,641	—	—	—	3,321	—	6,822
Transportation:									
Highways	96,221	—	61,231	—	—	—	11,955	—	23,035
Capital outlay	39,686	—	28,985	—	—	—	4,088	—	6,613
Air transportation	7,991	—	850	—	—	—	2,960	—	4,181
Other transportation	26,004	—	3,093	—	—	—	1,801	—	21,110
Public safety:									
Police protection	83,062	—	40,157	—	—	—	12,262	—	30,643
Fire protection	43,164	—	25,584	—	—	—	6,376	—	11,204
Correction	369	—	—	—	—	—	—	—	369
Protective inspection and regulation	4,332	—	2,596	—	—	—	827	—	909
Environment and housing:									
Natural resources	542	—	372	—	—	—	—	—	170
Parks and recreation	31,389	—	14,399	—	—	—	4,729	—	12,261
Housing and community development	7,178	—	3,092	—	—	—	3,378	—	708
Sewerage	40,198	—	14,510	—	—	—	9,564	—	16,124
Solid waste management	22,608	—	12,705	—	—	—	281	—	9,622
Governmental administration:									
Financial administration	34,200	—	13,482	—	—	—	2,763	—	17,955
Judicial and legal	6,669	—	3,767	—	—	—	1,050	—	1,852
General public buildings	13,626	—	10,096	—	—	—	—	—	3,530
Other governmental administration	31,568	—	8,863	—	—	—	3,417	—	19,288
Interest on general debt	151,674	—	68,168	—	—	—	6,781	—	76,725
Other and unallocable	204,619	—	84,583	—	—	—	26,970	—	93,066
Utility and liquor store expenditure	204,667	—	94,647	—	—	—	30,840	—	79,180
Employee retirement expenditure	11,593	—	11,593	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2,492,747	—	1,307,743	—	—	—	92,820	—	1,092,184
Exhibit: Salaries and wages	655,598	—	362,991	—	—	—	110,329	—	182,278
Percent Distribution									
Number of municipalities	100.0	—	.7	—	—	—	1.3	—	98.0
Population, 1996	100.0	—	55.7	—	—	—	13.9	—	30.3
Revenue	100.0	—	53.5	—	—	—	13.6	—	33.0
General revenue	100.0	—	52.2	—	—	—	14.2	—	33.6
Intergovernmental revenue	100.0	—	60.4	—	—	—	9.1	—	30.5
Federal Government	100.0	—	39.3	—	—	—	4.6	—	56.1
State government	100.0	—	62.7	—	—	—	9.6	—	27.7
From own sources	100.0	—	47.7	—	—	—	17.0	—	35.3
Taxes	100.0	—	57.6	—	—	—	14.4	—	28.0
Property	100.0	—	75.7	—	—	—	10.1	—	14.2
Other	100.0	—	19.2	—	—	—	23.6	—	57.2
Charges and miscellaneous	100.0	—	39.8	—	—	—	19.0	—	41.2
Utility and liquor store revenue	100.0	—	53.2	—	—	—	11.9	—	34.9
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	—	54.0	—	—	—	12.9	—	33.1
General expenditure	100.0	—	54.7	—	—	—	12.7	—	32.6
Current expenditure	100.0	—	55.1	—	—	—	13.0	—	31.9
Capital outlay	100.0	—	52.7	—	—	—	10.5	—	36.8
Education services:									
Education	100.0	—	72.6	—	—	—	10.2	—	17.1
Libraries	100.0	—	46.6	—	—	—	10.2	—	43.2
Social services and income maintenance:									
Public welfare	100.0	—	74.5	—	—	—	18.3	—	7.1
Hospitals	100.0	—	—	—	—	—	52.7	—	47.3
Health	100.0	—	75.1	—	—	—	8.1	—	16.7

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALASKA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	63.6	—	—	—	12.4	—	23.9
Capital outlay	100.0	—	73.0	—	—	—	10.3	—	16.7
Air transportation	100.0	—	10.6	—	—	—	37.0	—	52.3
Other transportation	100.0	—	11.9	—	—	—	6.9	—	81.2
Public safety:									
Police protection	100.0	—	48.3	—	—	—	14.8	—	36.9
Fire protection	100.0	—	59.3	—	—	—	14.8	—	26.0
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	59.9	—	—	—	19.1	—	21.0
Environment and housing:									
Natural resources	100.0	—	68.6	—	—	—	—	—	31.4
Parks and recreation	100.0	—	45.9	—	—	—	15.1	—	39.1
Housing and community development	100.0	—	43.1	—	—	—	47.1	—	9.9
Sewerage	100.0	—	36.1	—	—	—	23.8	—	40.1
Solid waste management	100.0	—	56.2	—	—	—	1.2	—	42.6
Governmental administration:									
Financial administration	100.0	—	39.4	—	—	—	8.1	—	52.5
Judicial and legal	100.0	—	56.5	—	—	—	15.7	—	27.8
General public buildings	100.0	—	74.1	—	—	—	—	—	25.9
Other governmental administration	100.0	—	28.1	—	—	—	10.8	—	61.1
Interest on general debt	100.0	—	44.9	—	—	—	4.5	—	50.6
Other and unallocable	100.0	—	41.3	—	—	—	13.2	—	45.5
Utility and liquor store expenditure	100.0	—	46.2	—	—	—	15.1	—	38.7
Employee retirement expenditure	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	52.5	—	—	—	3.7	—	43.8
Exhibit: Salaries and wages	100.0	—	55.4	—	—	—	16.8	—	27.8
Per capita amounts (dollars)									
Revenue	3685.16	—	3536.29	—	—	—	3588.88	—	4002.69
General revenue	3157.40	—	2958.44	—	—	—	3213.55	—	3496.82
Intergovernmental revenue	1117.83	—	1211.62	—	—	—	732.13	—	1122.93
Federal Government	93.29	—	65.86	—	—	—	30.93	—	172.31
State government	1017.87	—	1145.77	—	—	—	701.19	—	928.62
From own sources	2039.57	—	1746.82	—	—	—	2481.42	—	2373.89
Taxes	906.05	—	936.96	—	—	—	937.22	—	834.99
Property	616.31	—	837.17	—	—	—	446.63	—	288.85
Other	289.74	—	99.78	—	—	—	490.59	—	546.14
Charges and miscellaneous	1133.52	—	809.86	—	—	—	1544.20	—	1538.90
Utility and liquor store revenue	439.78	—	419.91	—	—	—	375.33	—	505.87
Employee retirement revenue	87.98	—	157.94	—	—	—	—	—	—
Expenditure	3692.33	—	3580.20	—	—	—	3409.51	—	4028.12
General expenditure	3211.42	—	3156.10	—	—	—	2917.77	—	3447.91
Current expenditure	2762.40	—	2731.11	—	—	—	2579.76	—	2903.76
Capital outlay	449.02	—	424.99	—	—	—	338.02	—	544.14
Education services:									
Education	1154.74	—	1505.73	—	—	—	846.72	—	652.01
Libraries	31.46	—	26.31	—	—	—	23.01	—	44.79
Social services and income maintenance:									
Public welfare	25.80	—	34.51	—	—	—	33.95	—	6.07
Hospitals	117.67	—	—	—	—	—	444.56	—	183.45
Health	90.69	—	122.32	—	—	—	52.95	—	49.99
Transportation:									
Highways	213.97	—	244.43	—	—	—	190.62	—	168.79
Capital outlay	88.25	—	115.71	—	—	—	65.18	—	48.46
Air transportation	17.77	—	3.39	—	—	—	47.20	—	30.64
Other transportation	57.83	—	12.35	—	—	—	28.72	—	154.69
Public safety:									
Police protection	184.71	—	160.30	—	—	—	195.52	—	224.54
Fire protection	95.99	—	102.13	—	—	—	101.66	—	82.10
Correction .....	.82	—	—	—	—	—	—	—	2.70
Protective inspection and regulation	9.63	—	10.36	—	—	—	13.19	—	6.66
Environment and housing:									
Natural resources	1.21	—	1.49	—	—	—	—	—	1.25
Parks and recreation	69.80	—	57.48	—	—	—	75.40	—	89.85
Housing and community development	15.96	—	12.34	—	—	—	53.86	—	5.19
Sewerage	89.39	—	57.92	—	—	—	152.50	—	118.15
Solid waste management	50.27	—	50.72	—	—	—	4.48	—	70.51
Governmental administration:									
Financial administration	76.05	—	53.82	—	—	—	44.06	—	131.57
Judicial and legal	14.83	—	15.04	—	—	—	16.74	—	13.57
General public buildings	30.30	—	40.30	—	—	—	—	—	25.87
Other governmental administration	70.20	—	35.38	—	—	—	54.48	—	141.34
Interest on general debt	337.29	—	272.12	—	—	—	108.12	—	562.22
Other and unallocable	455.02	—	337.65	—	—	—	430.03	—	681.96
Utility and liquor store expenditure	455.13	—	377.82	—	—	—	491.74	—	580.21
Employee retirement expenditure	25.78	—	46.28	—	—	—	—	—	—
Debt outstanding at end of fiscal year	5543.27	—	5220.43	—	—	—	1480.01	—	8003.22
Exhibit: Salaries and wages	1457.89	—	1449.04	—	—	—	1759.18	—	1335.68

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARIZONA									
Amounts (thousand dollars)									
Number of municipalities	87	3	—	4	1	3	4	15	57
Population, 1996	3,496,307	1,963,766	—	666,850	76,045	182,638	137,188	238,261	231,559
Revenue	4,503,617	2,651,903	—	905,416	90,292	209,585	143,957	240,048	262,416
General revenue	3,752,002	2,132,732	—	780,431	79,178	181,536	133,497	216,328	228,300
Intergovernmental revenue	1,198,308	730,086	—	195,009	21,366	54,264	39,331	76,978	81,274
Federal Government	223,009	175,149	—	26,577	757	4,944	2,897	5,380	7,305
State government	897,924	508,850	—	154,190	17,182	44,899	35,589	66,063	71,151
From own sources	2,553,694	1,402,646	—	585,422	57,812	127,272	94,166	139,350	147,026
Taxes	1,366,224	720,841	—	321,136	29,581	68,284	54,058	86,498	85,826
Property	313,395	169,231	—	73,083	6,743	18,613	15,713	15,611	14,401
Other	1,052,829	551,610	—	248,053	22,838	49,671	38,345	70,887	71,425
Charges and miscellaneous	1,187,470	681,805	—	264,286	28,321	58,988	40,108	52,852	61,200
Utility and liquor store revenue	594,117	361,673	—	124,985	11,114	28,049	10,460	23,720	34,116
Employee retirement revenue	157,498	157,498	—	—	—	—	—	—	—
Expenditure	4,223,101	2,546,318	—	799,097	74,726	194,907	124,670	232,456	250,927
General expenditure	3,485,967	2,043,520	—	680,655	64,843	168,932	111,315	204,513	212,189
Current expenditure	2,694,930	1,556,863	—	518,973	55,043	130,597	91,857	165,834	175,763
Capital outlay	791,037	486,657	—	161,682	9,800	38,335	19,458	38,679	36,426
Education services:									
Education	12,172	12,172	—	—	—	—	—	—	—
Libraries	87,955	58,714	—	14,221	969	3,171	1,718	2,496	6,666
Social services and income maintenance:									
Public welfare	7,322	5,007	—	154	—	—	—	1,050	1,111
Hospitals	180	—	—	—	—	—	—	180	—
Health	16,032	10,061	—	—	—	1,759	2,323	334	1,555
Transportation:									
Highways	352,038	163,197	—	77,006	4,218	24,703	14,652	39,620	28,642
Capital outlay	150,291	88,408	—	26,140	1,748	10,749	4,610	13,376	5,260
Air transportation	180,424	164,863	—	3,254	—	1,014	4,211	2,260	4,822
Other transportation	3,219	3,010	—	—	—	—	—	—	209
Public safety:									
Police protection	587,835	354,208	—	105,649	7,642	26,004	19,343	37,934	37,055
Fire protection	268,586	183,325	—	38,276	4,978	13,451	8,702	11,513	8,341
Correction	8,784	7,884	—	—	—	330	144	95	331
Protective inspection and regulation	35,587	17,222	—	10,451	1,124	995	220	2,892	2,683
Environment and housing:									
Natural resources	4,000	4,000	—	—	—	—	—	—	—
Parks and recreation	332,467	212,251	—	45,312	10,157	19,802	10,970	20,006	13,969
Housing and community development	171,362	115,164	—	37,427	2,124	4,034	2,092	6,154	4,367
Sewerage	257,322	125,277	—	59,812	9,239	15,257	9,708	12,991	25,038
Solid waste management	182,117	94,394	—	42,210	2,819	20,680	5,784	7,714	8,516
Governmental administration:									
Financial administration	97,096	44,966	—	23,998	3,508	4,697	2,626	6,226	11,075
Judicial and legal	86,327	60,251	—	9,936	905	3,220	2,326	4,243	5,446
General public buildings	55,886	37,650	—	4,576	2,445	3,617	1,296	1,365	4,937
Other governmental administration	139,263	48,936	—	31,015	3,121	8,412	6,076	22,317	19,386
Interest on general debt	283,137	188,367	—	56,481	6,542	9,830	7,209	9,722	4,986
Other and unallocable	316,856	132,601	—	120,877	5,052	7,956	11,915	15,401	23,054
Utility and liquor store expenditure	687,703	453,367	—	118,442	9,883	25,975	13,355	27,943	38,738
Employee retirement expenditure	49,431	49,431	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	6,432,962	4,258,083	—	1,243,965	144,279	311,219	145,767	219,031	110,618
Exhibit: Salaries and wages	1,333,851	817,394	—	236,218	21,572	52,776	49,112	80,560	76,219
Percent Distribution									
Number of municipalities	100.0	3.4	—	4.6	1.1	3.4	4.6	17.2	65.5
Population, 1996	100.0	56.2	—	19.1	2.2	5.2	3.9	6.8	6.6
Revenue	100.0	58.9	—	20.1	2.0	4.7	3.2	5.3	5.8
General revenue	100.0	56.8	—	20.8	2.1	4.8	3.6	5.8	6.1
Intergovernmental revenue	100.0	60.9	—	16.3	1.8	4.5	3.3	6.4	6.8
Federal Government	100.0	78.5	—	11.9	.3	2.2	1.3	2.4	3.3
State government	100.0	56.7	—	17.2	1.9	5.0	4.0	7.4	7.9
From own sources	100.0	54.9	—	22.9	2.3	5.0	3.7	5.5	5.8
Taxes	100.0	52.8	—	23.5	2.2	5.0	4.0	6.3	6.3
Property	100.0	54.0	—	23.3	2.2	5.9	5.0	5.0	4.6
Other	100.0	52.4	—	23.6	2.2	4.7	3.6	6.7	6.8
Charges and miscellaneous	100.0	57.4	—	22.3	2.4	5.0	3.4	4.5	5.2
Utility and liquor store revenue	100.0	60.9	—	21.0	1.9	4.7	1.8	4.0	5.7
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	60.3	—	18.9	1.8	4.6	3.0	5.5	5.9
General expenditure	100.0	58.6	—	19.5	1.9	4.8	3.2	5.9	6.1
Current expenditure	100.0	57.8	—	19.3	2.0	4.8	3.4	6.2	6.5
Capital outlay	100.0	61.5	—	20.4	1.2	4.8	2.5	4.9	4.6
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	66.8	—	16.2	1.1	3.6	2.0	2.8	7.6
Social services and income maintenance:									
Public welfare	100.0	68.4	—	2.1	—	—	—	14.3	15.2
Hospitals	100.0	—	—	—	—	—	—	100.0	—
Health	100.0	62.8	—	—	—	11.0	14.5	2.1	9.7

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARIZONA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	46.4	—	21.9	1.2	7.0	4.2	11.3	8.1
Capital outlay	100.0	58.8	—	17.4	1.2	7.2	3.1	8.9	3.5
Air transportation	100.0	91.4	—	1.8	—	.6	2.3	1.3	2.7
Other transportation	100.0	93.5	—	—	—	—	—	—	6.5
Public safety:									
Police protection	100.0	60.3	—	18.0	1.3	4.4	3.3	6.5	6.3
Fire protection	100.0	68.3	—	14.3	1.9	5.0	3.2	4.3	3.1
Correction	100.0	89.8	—	—	—	3.8	1.6	1.1	3.8
Protective inspection and regulation	100.0	48.4	—	29.4	3.2	2.8	.6	8.1	7.5
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	63.8	—	13.6	3.1	6.0	3.3	6.0	4.2
Housing and community development	100.0	67.2	—	21.8	1.2	2.4	1.2	3.6	2.5
Sewerage	100.0	48.7	—	23.2	3.6	5.9	3.8	5.0	9.7
Solid waste management	100.0	51.8	—	23.2	1.5	11.4	3.2	4.2	4.7
Governmental administration:									
Financial administration	100.0	46.3	—	24.7	3.6	4.8	2.7	6.4	11.4
Judicial and legal	100.0	69.8	—	11.5	1.0	3.7	2.7	4.9	6.3
General public buildings	100.0	67.4	—	8.2	4.4	6.5	2.3	2.4	8.8
Other governmental administration	100.0	35.1	—	22.3	2.2	6.0	4.4	16.0	13.9
Interest on general debt	100.0	66.5	—	19.9	2.3	3.5	2.5	3.4	1.8
Other and unallocable	100.0	41.8	—	38.1	1.6	2.5	3.8	4.9	7.3
Utility and liquor store expenditure	100.0	65.9	—	17.2	1.4	3.8	1.9	4.1	5.6
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	66.2	—	19.3	2.2	4.8	2.3	3.4	1.7
Exhibit: Salaries and wages	100.0	61.3	—	17.7	1.6	4.0	3.7	6.0	5.7
Per capita amounts (dollars)									
Revenue	1288.11	1350.42	—	1357.75	1187.35	1147.54	1049.34	1007.50	1133.26
General revenue	1073.13	1086.04	—	1170.32	1041.20	993.97	973.10	907.95	985.93
Intergovernmental revenue	342.74	371.78	—	292.43	280.97	297.11	286.69	323.08	350.99
Federal government	63.78	89.19	—	39.85	9.95	27.07	21.12	22.58	31.55
State government	256.82	259.12	—	231.22	225.95	245.84	259.42	277.27	307.27
From own sources	730.40	714.26	—	877.89	760.23	696.85	686.40	584.86	634.94
Taxes	390.76	367.07	—	481.57	388.99	373.88	394.04	363.04	370.64
Property	89.64	86.18	—	109.59	88.67	101.91	114.54	65.52	62.19
Other	301.13	280.89	—	371.98	300.32	271.96	279.51	297.52	308.45
Charges and miscellaneous	339.64	347.19	—	396.32	371.24	322.98	292.36	221.82	264.30
Utility and liquor store revenue	169.93	184.17	—	187.43	146.15	153.58	76.25	99.55	147.33
Employee retirement revenue	45.05	80.20	—	—	—	—	—	—	—
Expenditure	1207.87	1296.65	—	1198.32	982.66	1067.18	908.75	975.64	1083.64
General expenditure	997.04	1040.61	—	1020.70	852.69	924.96	811.40	858.36	916.35
Current expenditure	770.79	792.79	—	778.25	723.82	715.06	669.57	696.02	759.04
Capital outlay	226.25	247.82	—	242.46	128.87	209.90	141.83	162.34	157.31
Education services:									
Education	3.48	6.20	—	—	—	—	—	—	—
Libraries	25.16	29.90	—	21.33	12.74	17.36	12.52	10.48	28.79
Social services and income maintenance:									
Public welfare	2.09	2.55	—	.23	—	—	—	4.41	4.80
Hospitals .....	.05	—	—	—	—	—	—	.76	—
Health	4.59	5.12	—	—	—	9.63	16.93	1.40	6.72
Transportation:									
Highways	100.69	83.10	—	115.48	55.47	135.26	106.80	166.29	123.69
Capital outlay	42.99	45.02	—	39.20	22.99	58.85	33.60	56.14	22.72
Air transportation	51.60	83.95	—	4.88	—	5.55	30.70	9.49	20.82
Other transportation .....	.92	1.53	—	—	—	—	—	—	.90
Public safety:									
Police protection	168.13	180.37	—	158.43	100.49	142.38	141.00	159.21	160.02
Fire protection	76.82	93.35	—	57.40	65.46	73.65	63.43	48.32	36.02
Correction	2.51	4.01	—	—	—	1.81	1.05	.40	1.43
Protective inspection and regulation	10.18	8.77	—	15.67	14.78	5.45	1.60	12.14	11.59
Environment and housing:									
Natural resources	1.14	2.04	—	—	—	—	—	—	—
Parks and recreation	95.09	108.08	—	67.95	133.57	108.42	79.96	83.97	60.33
Housing and community development	49.01	58.64	—	56.13	27.93	22.09	15.25	25.83	18.86
Sewerage	73.60	63.79	—	89.69	121.49	83.54	70.76	54.52	108.13
Solid waste management	52.09	48.07	—	63.30	37.07	113.23	42.16	32.38	36.78
Governmental administration:									
Financial administration	27.77	22.90	—	35.99	46.13	25.72	19.14	26.13	47.83
Judicial and legal	24.69	30.68	—	14.90	11.90	17.63	16.95	17.81	23.52
General public buildings	15.98	19.17	—	6.86	32.15	19.80	9.45	5.73	21.32
Other governmental administration	39.83	24.92	—	46.51	41.04	46.06	44.29	93.67	83.72
Interest on general debt	80.98	95.92	—	84.70	86.03	53.82	52.55	40.80	21.53
Other and unallocable	90.63	67.52	—	181.27	66.43	43.56	86.85	64.64	99.56
Utility and liquor store expenditure	196.69	230.87	—	177.61	129.96	142.22	97.35	117.28	167.29
Employee retirement expenditure	14.14	25.17	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1839.93	2168.33	—	1865.43	1897.28	1704.02	1062.53	919.29	477.71
Exhibit: Salaries and wages	381.50	416.24	—	354.23	283.67	288.97	357.99	338.12	329.16

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARKANSAS									
Amounts (thousand dollars)									
Number of municipalities	491	—	—	1	1	4	6	18	461
Population, 1996	1,553,254	—	—	175,752	75,776	219,649	202,094	299,584	580,399
Revenue	1,524,520	—	—	216,179	63,858	292,562	256,978	298,606	396,337
General revenue	1,060,551	—	—	191,280	56,714	142,452	180,761	209,709	279,635
Intergovernmental revenue	258,699	—	—	63,655	8,342	42,341	30,099	37,655	76,607
Federal Government	15,205	—	—	3,797	749	3,471	2,454	2,891	1,843
State government	130,693	—	—	18,754	7,593	16,795	14,045	21,496	52,010
From own sources	801,852	—	—	127,625	48,372	100,111	150,662	172,054	203,028
Taxes	333,705	—	—	32,493	29,633	35,677	50,601	79,685	105,616
Property	49,895	—	—	8,557	5,334	5,466	5,871	8,830	15,837
Other	283,810	—	—	23,936	24,299	30,211	44,730	70,855	89,779
Charges and miscellaneous	468,147	—	—	95,132	18,739	64,434	100,061	92,369	97,412
Utility and liquor store revenue	441,642	—	—	17,901	7,144	141,142	73,635	87,275	114,545
Employee retirement revenue	22,327	—	—	6,998	—	8,968	2,582	1,622	2,157
Expenditure	1,510,668	—	—	247,074	55,977	325,072	259,150	271,002	352,393
General expenditure	1,051,579	—	—	227,906	49,480	154,886	188,626	193,240	237,441
Current expenditure	864,688	—	—	180,186	33,146	133,890	136,615	165,746	215,105
Capital outlay	186,891	—	—	47,720	16,334	20,996	52,011	27,494	22,336
Education services:									
Education	1	—	—	—	—	—	—	—	1
Libraries	5,575	—	—	—	—	1,965	1,689	1,254	667
Social services and income maintenance:									
Public welfare	412	—	—	—	—	—	325	62	25
Hospitals	62,873	—	—	—	—	—	36,331	23,021	3,521
Health	13,163	—	—	6,869	51	1,387	898	891	3,067
Transportation:									
Highways	135,400	—	—	28,601	15,863	15,800	13,897	20,961	40,278
Capital outlay	39,046	—	—	8,987	12,288	1,934	3,694	7,194	4,949
Air transportation	33,218	—	—	23,665	—	4,235	2,416	947	1,955
Other transportation	9,392	—	—	8,971	160	223	38	—	—
Public safety:									
Police protection	170,006	—	—	29,347	6,452	27,940	26,579	30,656	49,032
Fire protection	97,525	—	—	18,616	4,304	18,671	18,616	20,809	16,509
Correction	2,131	—	—	—	140	441	465	621	464
Protective inspection and regulation	6,743	—	—	697	—	3,018	1,743	773	512
Environment and housing:									
Natural resources	2	—	—	—	—	—	—	—	2
Parks and recreation	51,353	—	—	16,415	978	10,002	8,440	7,231	8,287
Housing and community development	12,450	—	—	2,369	749	5,051	2,790	1,488	3
Sewerage	130,625	—	—	16,634	4,496	26,626	29,639	22,930	30,300
Solid waste management	74,296	—	—	14,397	5,306	12,477	9,244	12,937	19,935
Governmental administration:									
Financial administration	36,832	—	—	3,087	283	2,359	2,042	4,489	24,572
Judicial and legal	14,176	—	—	2,585	831	2,759	2,997	3,094	1,910
General public buildings	9,455	—	—	1,872	150	742	3,809	2,012	870
Other governmental administration	28,449	—	—	6,153	1,354	5,681	4,373	6,406	4,482
Interest on general debt	73,699	—	—	20,236	504	8,119	13,271	17,806	13,763
Other and unallocable	83,803	—	—	27,392	7,859	7,390	9,024	14,852	17,286
Utility and liquor store expenditure	446,295	—	—	13,745	6,497	166,597	68,644	76,743	114,069
Employee retirement expenditure	12,794	—	—	5,423	—	3,589	1,880	1,019	883
Debt outstanding at end of fiscal year	1,793,963	—	—	344,026	39,730	366,884	320,013	370,401	352,909
Exhibit: Salaries and wages	387,518	—	—	71,012	10,183	63,386	64,903	79,403	98,631
Percent Distribution									
Number of municipalities	100.0	—	—	.2	.2	.8	1.2	3.7	93.9
Population, 1996	100.0	—	—	11.3	4.9	14.1	13.0	19.3	37.4
Revenue	100.0	—	—	14.2	4.2	19.2	16.9	19.6	26.0
General revenue	100.0	—	—	18.0	5.3	13.4	17.0	19.8	26.4
Intergovernmental revenue	100.0	—	—	24.6	3.2	16.4	11.6	14.6	29.6
Federal Government	100.0	—	—	25.0	4.9	22.8	16.1	19.0	12.1
State government	100.0	—	—	14.3	5.8	12.9	10.7	16.4	39.8
From own sources	100.0	—	—	15.9	6.0	12.5	18.8	21.5	25.3
Taxes	100.0	—	—	9.7	8.9	10.7	15.2	23.9	31.6
Property	100.0	—	—	17.2	10.7	11.0	11.8	17.7	31.7
Other	100.0	—	—	8.4	8.6	10.6	15.8	25.0	31.6
Charges and miscellaneous	100.0	—	—	20.3	4.0	13.8	21.4	19.7	20.8
Utility and liquor store revenue	100.0	—	—	4.1	1.6	32.0	16.7	19.8	25.9
Employee retirement revenue	100.0	—	—	31.3	—	40.2	11.6	7.3	9.7
Expenditure	100.0	—	—	16.4	3.7	21.5	17.2	17.9	23.3
General expenditure	100.0	—	—	21.7	4.7	14.7	17.9	18.4	22.6
Current expenditure	100.0	—	—	20.8	3.8	15.5	15.8	19.2	24.9
Capital outlay	100.0	—	—	25.5	8.7	11.2	27.8	14.7	12.0
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	—	—	—	—	35.2	30.3	22.5	12.0
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	78.9	15.0	6.1
Hospitals	100.0	—	—	—	—	—	57.8	36.6	5.6
Health	100.0	—	—	52.2	.4	10.5	6.8	6.8	23.3

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARKANSAS—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	21.1	11.7	11.7	10.3	15.5	29.7
Capital outlay	100.0	—	—	23.0	31.5	5.0	9.5	18.4	12.7
Air transportation	100.0	—	—	71.2	—	12.7	7.3	2.9	5.9
Other transportation	100.0	—	—	95.5	1.7	2.4	.4	—	—
Public safety:									
Police protection	100.0	—	—	17.3	3.8	16.4	15.6	18.0	28.8
Fire protection	100.0	—	—	19.1	4.4	19.1	19.1	21.3	16.9
Correction	100.0	—	—	—	6.6	20.7	21.8	29.1	21.8
Protective inspection and regulation	100.0	—	—	10.3	—	44.8	25.8	11.5	7.6
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	—	—	32.0	1.9	19.5	16.4	14.1	16.1
Housing and community development	100.0	—	—	19.0	6.0	40.6	22.4	12.0	—
Sewerage	100.0	—	—	12.7	3.4	20.4	22.7	17.6	23.2
Solid waste management	100.0	—	—	19.4	7.1	16.8	12.4	17.4	26.8
Governmental administration:									
Financial administration	100.0	—	—	8.4	.8	6.4	5.5	12.2	66.7
Judicial and legal	100.0	—	—	18.2	5.9	19.5	21.1	21.8	13.5
General public buildings	100.0	—	—	19.8	1.6	7.8	40.3	21.3	9.2
Other governmental administration	100.0	—	—	21.6	4.8	20.0	15.4	22.5	15.8
Interest on general debt	100.0	—	—	27.5	.7	11.0	18.0	24.2	18.7
Other and unallocable	100.0	—	—	32.7	9.4	8.8	10.8	17.7	20.6
Utility and liquor store expenditure	100.0	—	—	3.1	1.5	37.3	15.4	17.2	25.6
Employee retirement expenditure	100.0	—	—	42.4	—	28.1	14.7	8.0	6.9
Debt outstanding at end of fiscal year	100.0	—	—	19.2	2.2	20.5	17.8	20.6	19.7
Exhibit: Salaries and wages	100.0	—	—	18.3	2.6	16.4	16.7	20.5	25.5
Per capita amounts (dollars)									
Revenue	981.50	—	—	1230.02	842.72	1331.95	1271.58	996.74	682.87
General revenue	682.79	—	—	1088.35	748.44	648.54	894.44	700.00	481.80
Intergovernmental revenue	166.55	—	—	362.19	110.09	192.77	148.94	125.69	131.99
Federal Government	9.79	—	—	21.60	9.88	15.80	12.14	9.65	3.18
State government	84.14	—	—	106.71	100.20	76.46	69.50	71.75	89.61
From own sources	516.24	—	—	726.17	638.36	455.78	745.50	574.31	349.81
Taxes	214.84	—	—	184.88	391.06	162.43	250.38	265.99	181.97
Property	32.12	—	—	48.69	70.39	24.89	29.05	29.47	27.29
Other	182.72	—	—	136.19	320.67	137.54	221.33	236.51	154.68
Charges and miscellaneous	301.40	—	—	541.29	247.29	293.35	495.12	308.32	167.84
Utility and liquor store revenue	284.33	—	—	101.85	94.28	642.58	364.36	291.32	197.36
Employee retirement revenue	14.37	—	—	39.82	—	40.83	12.78	5.41	3.72
Expenditure	972.58	—	—	1405.81	738.72	1479.96	1282.32	904.59	607.16
General expenditure	677.02	—	—	1296.75	652.98	705.15	933.36	645.03	409.10
Current expenditure	556.69	—	—	1025.23	437.42	609.56	676.00	553.25	370.62
Capital outlay	120.32	—	—	271.52	215.56	95.59	257.36	91.77	38.48
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	3.59	—	—	—	—	8.95	8.36	4.19	1.15
Social services and income maintenance:									
Public welfare .....	.27	—	—	—	—	—	1.61	.21	.04
Hospitals	40.48	—	—	—	—	—	179.77	76.84	6.07
Health	8.47	—	—	39.08	.67	6.31	4.44	2.97	5.28
Transportation:									
Highways	87.17	—	—	162.73	209.34	71.93	68.77	69.97	69.40
Capital outlay	25.14	—	—	51.13	162.16	8.80	18.28	24.01	8.53
Air transportation	21.39	—	—	134.65	—	19.28	11.95	3.16	3.37
Other transportation	6.05	—	—	51.04	2.11	1.02	.19	—	—
Public safety:									
Police protection	109.45	—	—	166.98	85.15	127.20	131.52	102.33	84.48
Fire protection	62.79	—	—	105.92	56.80	85.00	92.12	69.46	28.44
Correction	1.37	—	—	—	1.85	2.01	2.30	2.07	.80
Protective inspection and regulation	4.34	—	—	3.97	—	13.74	8.62	2.58	.88
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	33.06	—	—	93.40	12.91	45.54	41.76	24.14	14.28
Housing and community development	8.02	—	—	13.48	9.88	23.00	13.81	4.97	.01
Sewerage	84.10	—	—	94.64	59.33	121.22	146.66	76.54	52.21
Solid waste management	47.83	—	—	81.92	70.02	56.80	45.74	43.18	34.35
Governmental administration:									
Financial administration	23.71	—	—	17.56	3.73	10.74	10.10	14.98	42.34
Judicial and legal	9.13	—	—	14.71	10.97	12.56	14.83	10.33	3.29
General public buildings	6.09	—	—	10.65	1.98	3.38	18.85	6.72	1.50
Other governmental administration	18.32	—	—	35.01	17.87	25.86	21.64	21.38	7.72
Interest on general debt	47.45	—	—	115.14	6.65	36.96	65.67	59.44	23.71
Other and unallocable	53.95	—	—	155.86	103.71	33.64	44.65	49.58	29.78
Utility and liquor store expenditure	287.33	—	—	78.21	85.74	758.47	339.66	256.17	196.54
Employee retirement expenditure	8.24	—	—	30.86	—	16.34	9.30	3.40	1.52
Debt outstanding at end of fiscal year	1154.97	—	—	1957.45	524.31	1670.32	1583.49	1236.38	608.05
Exhibit: Salaries and wages	249.49	—	—	404.05	134.38	288.58	321.15	265.04	169.94

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CALIFORNIA									
Amounts (thousand dollars)									
Number of municipalities	471	9	4	38	27	57	103	91	142
Population, 1996	25,607,474	8,162,625	982,182	4,918,455	2,328,956	3,417,653	3,581,940	1,485,636	730,027
Revenue	37,712,260	19,869,131	1,363,976	4,766,101	2,696,102	3,228,132	3,368,167	1,325,124	1,095,527
General revenue	28,054,491	13,070,486	859,517	4,097,748	2,741,962	3,054,068	1,225,408	933,551	393,551
Intergovernmental revenue	5,612,595	3,212,342	144,482	751,085	367,918	418,030	414,806	189,728	114,204
Federal Government	1,239,103	865,155	44,004	145,899	78,536	50,837	27,307	12,728	14,637
State government	3,985,436	2,102,368	90,063	567,073	270,761	351,474	357,211	151,364	95,122
From own sources	22,441,896	9,858,144	715,035	3,346,663	1,703,833	2,323,932	2,639,262	1,035,680	819,347
Taxes	11,868,884	4,758,854	350,483	1,893,435	956,859	1,331,045	1,525,901	611,397	440,910
Property	4,197,584	1,694,170	91,418	616,782	332,228	473,735	564,544	233,074	191,633
Other	7,671,300	3,064,684	259,065	1,276,653	624,631	857,310	961,357	378,323	249,277
Charges and miscellaneous	10,573,012	5,099,290	364,552	1,453,228	746,974	992,887	1,113,361	424,283	378,437
Utility and liquor store revenue	5,994,504	3,159,100	504,291	646,013	623,967	486,170	314,019	98,972	161,972
Employee retirement revenue	3,663,265	3,639,545	168	22,340	384	—	80	744	4
Expenditure	36,191,172	18,433,533	1,388,325	4,829,378	2,664,724	3,153,506	3,381,403	1,314,021	1,026,282
General expenditure	28,396,552	13,570,884	905,070	4,132,881	1,998,041	2,683,026	3,056,537	1,179,294	870,819
Current expenditure	22,142,061	10,103,343	745,564	3,458,334	1,614,392	2,166,295	2,386,224	962,182	705,727
Capital outlay	6,254,491	3,467,541	159,506	674,547	383,649	516,731	670,313	217,112	165,092
Education services:									
Education	84,240	84,240	—	—	—	—	—	—	—
Libraries	467,582	199,308	28,924	81,469	39,687	65,518	34,796	13,247	4,633
Social services and income maintenance:									
Public welfare	361,417	361,417	—	—	—	—	—	—	—
Hospitals	454,619	399,411	—	—	—	—	41,414	512	13,282
Health	658,523	465,285	2,335	91,855	21,069	33,486	25,942	12,122	6,429
Transportation:									
Highways	2,342,147	510,791	85,129	474,274	261,987	341,718	410,399	157,196	100,653
Capital outlay	1,033,462	262,465	41,439	183,569	121,856	153,644	173,229	68,513	28,747
Air transportation	1,057,509	1,006,948	1,413	7,566	12,359	4,232	17,896	3,748	3,347
Other transportation	882,022	782,907	1,457	22,098	20,493	21,065	23,858	4,537	5,607
Public safety:									
Police protection	4,797,397	1,942,116	174,817	844,725	387,303	526,566	549,637	231,952	140,281
Fire protection	1,993,002	849,495	92,335	329,171	165,615	219,274	210,414	88,979	37,719
Correction	76,366	76,366	—	—	—	—	—	—	—
Protective inspection and regulation	714,341	265,895	21,126	111,818	58,718	94,433	97,920	37,924	26,507
Environment and housing:									
Natural resources	12,812	12,812	—	—	—	—	—	—	—
Parks and recreation	1,993,193	833,754	95,558	296,155	139,893	216,736	253,854	88,323	68,920
Housing and community development	2,602,249	865,909	76,220	522,034	261,866	253,130	368,954	135,215	118,921
Sewerage	2,053,215	1,165,769	44,404	224,351	118,113	162,946	195,428	75,106	67,098
Solid waste management	1,070,333	432,111	67,444	193,053	64,613	155,885	94,188	36,941	26,098
Governmental administration:									
Financial administration	963,802	339,502	26,086	159,372	96,408	110,335	129,432	61,597	41,070
Judicial and legal	443,799	284,295	7,327	51,311	19,339	24,059	30,634	16,769	10,065
General public buildings	304,635	304,635	—	—	—	—	—	—	—
Other governmental administration	905,335	204,942	22,181	199,366	75,572	124,057	157,906	66,206	55,105
Interest on general debt	2,346,494	1,112,001	92,746	354,962	155,666	193,252	260,014	82,040	95,813
Other and unallocable	1,811,520	1,070,975	65,568	169,301	99,340	136,334	153,851	66,880	49,271
Utility and liquor store expenditure	6,370,217	3,465,553	483,000	678,056	660,660	470,480	324,364	132,641	155,463
Employee retirement expenditure	1,424,403	1,397,096	255	18,441	6,023	—	502	2,086	—
Debt outstanding at end of fiscal year	46,040,072	23,565,016	2,323,978	6,622,899	2,668,297	3,034,862	4,570,615	1,555,350	1,699,055
Exhibit: Salaries and wages	10,397,277	5,387,682	415,693	1,465,031	748,485	901,159	894,805	355,175	229,247
Percent Distribution									
Number of municipalities	100.0	1.9	.8	8.1	5.7	12.1	21.9	19.3	30.1
Population, 1996	100.0	31.9	3.8	19.2	9.1	13.3	14.0	5.8	2.9
Revenue	100.0	52.7	3.6	12.6	7.1	8.6	8.9	3.5	2.9
General revenue	100.0	46.6	3.1	14.6	7.4	9.8	10.9	4.4	3.3
Intergovernmental revenue	100.0	57.2	2.6	13.4	6.6	7.4	7.4	3.4	2.0
Federal Government	100.0	69.8	3.6	11.8	6.3	4.1	2.2	1.0	1.2
State government	100.0	52.8	2.3	14.2	6.8	8.8	9.0	3.8	2.4
From own sources	100.0	43.9	3.2	14.9	7.6	10.4	11.8	4.6	3.7
Taxes	100.0	40.1	3.0	16.0	8.1	11.2	12.9	5.2	3.7
Property	100.0	40.4	2.2	14.7	7.9	11.3	13.4	5.6	4.6
Other	100.0	39.9	3.4	16.6	8.1	11.2	12.5	4.9	3.2
Charges and miscellaneous	100.0	48.2	3.4	13.7	7.1	9.4	10.5	4.0	3.6
Utility and liquor store revenue	100.0	52.7	8.4	10.8	10.4	8.1	5.2	1.7	2.7
Employee retirement revenue	100.0	99.4	—	.6	—	—	—	—	—
Expenditure	100.0	50.9	3.8	13.3	7.4	8.7	9.3	3.6	2.8
General expenditure	100.0	47.8	3.2	14.6	7.0	9.4	10.8	4.2	3.1
Current expenditure	100.0	45.6	3.4	15.6	7.3	9.8	10.8	4.3	3.2
Capital outlay	100.0	55.4	2.6	10.8	6.1	8.3	10.7	3.5	2.6
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	42.6	6.2	17.4	8.5	14.0	7.4	2.8	1.0
Social services and income maintenance:									
Public welfare	100.0	100.0	—	—	—	—	—	—	—
Hospitals	100.0	87.9	—	—	—	—	9.1	.1	2.9
Health	100.0	70.7	.4	13.9	3.2	5.1	3.9	1.8	1.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CALIFORNIA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	21.8	3.6	20.2	11.2	14.6	17.5	6.7	4.3
Capital outlay.....	100.0	25.4	4.0	17.8	11.8	14.9	16.8	6.6	2.8
Air transportation.....	100.0	95.2	.1	.7	1.2	.4	1.7	.4	.3
Other transportation.....	100.0	88.8	.2	2.5	2.3	2.4	2.7	.5	.6
Public safety:									
Police protection.....	100.0	40.5	3.6	17.6	8.1	11.0	11.5	4.8	2.9
Fire protection.....	100.0	42.6	4.6	16.5	8.3	11.0	10.6	4.5	1.9
Correction.....	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation.....	100.0	37.2	3.0	15.7	8.2	13.2	13.7	5.3	3.7
Environment and housing:									
Natural resources.....	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation.....	100.0	41.8	4.8	14.9	7.0	10.9	12.7	4.4	3.5
Housing and community development.....	100.0	33.3	2.9	20.1	10.1	9.7	14.2	5.2	4.6
Sewerage.....	100.0	56.8	2.2	10.9	5.8	7.9	9.5	3.7	3.3
Solid waste management.....	100.0	40.4	6.3	18.0	6.0	14.6	8.8	3.5	2.4
Governmental administration:									
Financial administration.....	100.0	35.2	2.7	16.5	10.0	11.4	13.4	6.4	4.3
Judicial and legal.....	100.0	64.1	1.7	11.6	4.4	5.4	6.9	3.8	2.3
General public buildings.....	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration.....	100.0	22.6	2.5	22.0	8.3	13.7	17.4	7.3	6.1
Interest on general debt.....	100.0	47.4	4.0	15.1	6.6	8.2	11.1	3.5	4.1
Other and unallocable.....	100.0	59.1	3.6	9.3	5.5	7.5	8.5	3.7	2.7
Utility and liquor store expenditure.....	100.0	54.4	7.6	10.6	10.4	7.4	5.1	2.1	2.4
Employee retirement expenditure.....	100.0	98.1	—	1.3	.4	—	—	.1	—
Debt outstanding at end of fiscal year.....	100.0	51.2	5.0	14.4	5.8	6.6	9.9	3.4	3.7
Exhibit: Salaries and wages.....	100.0	51.8	4.0	14.1	7.2	8.7	8.6	3.4	2.2
Per capita amounts (dollars)									
Revenue.....	1472.71	2434.16	1388.72	969.02	1157.64	944.55	940.32	891.96	1500.67
General revenue.....	1095.56	1601.26	875.11	833.14	889.56	802.29	852.63	824.84	1278.79
Intergovernmental revenue.....	219.18	393.54	147.10	152.71	157.98	122.31	115.80	127.71	156.44
Federal government.....	48.39	105.99	44.80	29.66	33.72	14.87	7.62	8.57	20.05
State government.....	155.64	257.56	91.70	115.29	116.26	102.84	99.73	101.88	130.30
From own sources.....	876.38	1207.72	728.01	680.43	731.59	679.98	736.82	697.13	1122.35
Taxes.....	463.49	583.01	356.84	384.97	410.85	389.46	426.00	411.54	603.96
Property.....	163.92	207.55	93.08	125.40	142.65	138.61	157.61	156.88	262.50
Other.....	299.57	375.45	263.76	259.56	268.20	250.85	268.39	254.65	341.46
Charges and miscellaneous.....	412.89	624.71	371.17	295.46	320.73	290.52	310.83	285.59	518.39
Utility and liquor store revenue.....	234.09	387.02	513.44	131.34	267.92	142.25	87.67	66.62	221.87
Employee retirement revenue.....	143.05	445.88	.17	4.54	.16	—	.02	.50	.01
Expenditure.....	1413.31	2258.28	1413.51	981.89	1144.17	922.71	944.01	884.48	1405.81
General expenditure.....	1108.92	1662.56	921.49	840.28	857.91	785.05	853.32	793.80	1192.86
Current expenditure.....	864.67	1237.76	759.09	703.13	693.18	633.85	666.18	647.66	966.71
Capital outlay.....	244.24	424.81	162.40	137.15	164.73	151.19	187.14	146.14	226.15
Education services:									
Education.....	3.29	10.32	—	—	—	—	—	—	—
Libraries.....	18.26	24.42	29.45	16.56	17.04	19.17	9.71	8.92	6.35
Social services and income maintenance:									
Public welfare.....	14.11	44.28	—	—	—	—	—	—	—
Hospitals.....	17.75	48.93	—	—	—	—	11.56	.34	18.19
Health.....	25.72	57.00	2.38	18.68	9.05	9.80	7.24	8.16	8.81
Transportation:									
Highways.....	91.46	62.58	86.67	96.43	112.49	99.99	114.57	105.81	137.88
Capital outlay.....	40.36	32.15	42.19	37.32	52.32	44.96	48.36	46.12	39.38
Air transportation.....	41.30	123.36	1.44	1.54	5.31	1.24	5.00	2.52	4.58
Other transportation.....	34.44	95.91	1.48	4.49	8.80	6.16	6.66	3.05	7.68
Public safety:									
Police protection.....	187.34	237.93	177.99	171.75	166.30	154.07	153.45	156.13	192.16
Fire protection.....	77.83	104.07	94.01	66.93	71.11	64.16	58.74	59.89	51.67
Correction.....	2.98	9.36	—	—	—	—	—	—	—
Protective inspection and regulation.....	27.90	32.57	21.51	22.73	25.21	27.63	27.34	25.53	36.31
Environment and housing:									
Natural resources.....	.50	1.57	—	—	—	—	—	—	—
Parks and recreation.....	77.84	102.14	97.29	60.21	60.07	63.42	70.87	59.45	94.41
Housing and community development.....	101.62	106.08	77.60	106.14	112.44	74.07	103.00	91.01	162.90
Sewerage.....	80.18	142.82	45.21	45.61	50.71	47.68	54.56	50.55	91.91
Solid waste management.....	41.80	52.94	68.67	39.25	27.74	45.61	26.30	24.87	35.75
Governmental administration:									
Financial administration.....	37.64	41.59	26.56	32.40	41.40	32.28	36.13	41.46	56.26
Judicial and legal.....	17.33	34.83	7.46	10.43	8.30	7.04	8.55	11.29	13.79
General public buildings.....	11.90	37.32	—	—	—	—	—	—	—
Other governmental administration.....	35.35	25.11	22.58	40.53	32.45	36.30	44.08	44.56	75.48
Interest on general debt.....	91.63	136.23	94.43	72.17	66.84	56.55	72.59	55.22	131.25
Other and unallocable.....	70.74	131.20	66.76	34.42	42.65	39.89	42.95	45.02	67.49
Utility and liquor store expenditure.....	248.76	424.56	491.76	137.86	283.67	137.66	90.56	89.28	212.96
Employee retirement expenditure.....	55.62	171.16	.26	3.75	2.59	—	.14	1.40	—
Debt outstanding at end of fiscal year.....	1797.92	2886.94	2366.14	1346.54	1145.71	888.00	1276.02	1046.93	2327.39
Exhibit: Salaries and wages.....	406.03	660.04	423.23	297.86	321.38	263.68	249.81	239.07	314.03

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
COLORADO									
Amounts (thousand dollars)									
Number of municipalities	269	2	1	2	4	3	7	15	235
Population, 1996	2,706,715	842,967	252,341	239,195	379,789	194,128	241,421	205,422	351,452
Revenue	4,927,665	2,626,702	252,987	250,412	437,454	245,774	288,558	253,536	572,242
General revenue	3,901,964	2,090,374	208,386	180,874	365,388	169,541	236,777	206,641	443,983
Intergovernmental revenue	648,484	403,042	17,052	20,014	50,360	15,551	40,462	23,541	78,462
Federal Government	104,557	47,136	4,945	4,133	19,304	5,345	11,476	4,068	8,150
State government	466,610	347,171	10,132	9,260	23,766	6,993	14,949	12,131	42,208
From own sources	3,253,480	1,687,332	191,334	160,860	315,028	153,990	196,315	183,100	365,521
Taxes	1,646,911	606,127	124,875	103,486	211,408	101,038	121,041	127,526	251,410
Property	291,118	148,447	15,241	14,082	24,756	16,971	15,995	13,517	42,109
Other	1,355,793	457,680	109,634	89,404	186,652	84,067	105,046	114,009	209,301
Charges and miscellaneous	1,606,569	1,081,205	66,459	57,374	103,620	52,952	75,274	55,574	114,111
Utility and liquor store revenue	898,097	444,146	30,367	68,443	66,940	69,989	47,727	45,046	125,439
Employee retirement revenue	127,604	92,182	14,234	1,095	5,126	6,244	4,054	1,849	2,820
Expenditure	4,750,714	2,536,109	237,253	259,514	395,979	239,263	293,755	238,215	550,626
General expenditure	3,686,327	2,014,657	193,643	180,014	321,438	162,215	228,030	187,430	398,900
Current expenditure	3,141,589	1,826,002	170,643	131,616	276,238	122,857	176,863	133,519	303,851
Capital outlay	544,738	188,655	23,000	48,398	45,200	39,358	51,167	53,911	95,049
Education services:									
Education	61	—	—	—	—	—	—	—	61
Libraries	52,042	26,023	3,395	2,461	5,958	1,663	4,131	4,604	3,807
Social services and income maintenance:									
Public welfare	196,826	186,642	—	327	2,620	14	893	70	6,260
Hospitals	353,374	353,374	—	—	—	—	—	—	—
Health	33,225	26,805	—	648	412	228	1,535	765	2,832
Transportation:									
Highways	368,081	99,778	14,346	35,858	51,032	26,437	30,660	39,075	70,895
Capital outlay	164,165	45,592	—	22,914	19,086	14,816	13,259	20,197	28,301
Air transportation	248,680	238,827	—	60	3,138	149	226	1,884	4,396
Other transportation	13,652	7,857	—	490	1,929	106	323	1,899	1,048
Public safety:									
Police protection	446,106	161,978	41,921	36,506	44,545	25,461	39,968	31,705	64,022
Fire protection	188,087	88,402	19,449	8,438	18,627	13,005	20,141	4,575	15,540
Correction	48,891	45,770	2,100	339	—	173	—	225	284
Protective inspection and regulation	18,557	8,274	1,178	2,448	745	1,453	1,413	1,914	1,132
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	325,749	102,259	15,869	29,605	43,905	24,902	33,695	28,887	46,627
Housing and community development	87,040	44,921	2,600	4,827	14,678	2,378	11,516	3,489	2,631
Sewerage	218,076	71,209	18,581	14,988	20,869	25,512	21,650	16,602	28,665
Solid waste management	52,451	28,653	—	522	26	5,117	5,301	3,104	9,728
Governmental administration:									
Financial administration	124,941	31,200	7,850	7,003	5,781	5,313	7,150	6,608	54,036
Judicial and legal	81,801	57,246	6,871	2,073	4,666	2,146	3,142	3,109	2,548
General public buildings	46,257	15,396	400	7,962	2,689	3,821	8,278	4,856	2,855
Other governmental administration	100,312	19,142	9,308	7,570	19,483	9,336	11,825	11,267	12,381
Interest on general debt	433,380	326,675	14,380	13,268	40,861	4,413	12,479	6,658	14,646
Other and unallocable	248,738	74,226	35,395	4,621	39,474	10,588	13,704	16,134	54,596
Utility and liquor store expenditure	1,009,885	481,162	39,293	79,184	71,914	74,840	63,377	49,848	150,267
Employee retirement expenditure	54,502	40,290	4,317	316	2,627	2,208	2,348	937	1,459
Debt outstanding at end of fiscal year	7,850,145	5,560,968	346,512	223,175	621,801	315,807	255,667	166,305	359,910
Exhibit: Salaries and wages	1,401,192	734,822	87,128	72,387	127,525	70,970	96,569	66,442	145,349
Percent Distribution									
Number of municipalities	100.0	.7	.4	.7	1.5	1.1	2.6	5.6	87.4
Population, 1996	100.0	31.1	9.3	8.8	14.0	7.2	8.9	7.6	13.0
Revenue	100.0	53.3	5.1	5.1	8.9	5.0	5.9	5.1	11.6
General revenue	100.0	53.6	5.3	4.6	9.4	4.3	6.1	5.3	11.4
Intergovernmental revenue	100.0	62.2	2.6	3.1	7.8	2.4	6.2	3.6	12.1
Federal Government	100.0	45.1	4.7	4.0	18.5	5.1	11.0	3.9	7.8
State government	100.0	74.4	2.2	2.0	5.1	1.5	3.2	2.6	9.0
From own sources	100.0	51.9	5.9	4.9	9.7	4.7	6.0	5.6	11.2
Taxes	100.0	36.8	7.6	6.3	12.8	6.1	7.3	7.7	15.3
Property	100.0	51.0	5.2	4.8	8.5	5.8	5.5	4.6	14.5
Other	100.0	33.8	8.1	6.6	13.8	6.2	7.7	8.4	15.4
Charges and miscellaneous	100.0	67.3	4.1	3.6	6.4	3.3	4.7	3.5	7.1
Utility and liquor store revenue	100.0	49.5	3.4	7.6	7.5	7.8	5.3	5.0	14.0
Employee retirement revenue	100.0	72.2	11.2	.9	4.0	4.9	3.2	1.4	2.2
Expenditure	100.0	53.4	5.0	5.5	8.3	5.0	6.2	5.0	11.6
General expenditure	100.0	54.7	5.3	4.9	8.7	4.4	6.2	5.1	10.8
Current expenditure	100.0	58.1	5.4	4.2	8.8	3.9	5.6	4.3	9.7
Capital outlay	100.0	34.6	4.2	8.9	8.3	7.2	9.4	9.9	17.4
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	50.0	6.5	4.7	11.4	3.2	7.9	8.8	7.3
Social services and income maintenance:									
Public welfare	100.0	94.8	—	.2	1.3	—	.5	—	3.2
Hospitals	100.0	100.0	—	—	—	—	—	—	—
Health	100.0	80.7	—	2.0	1.2	.7	4.6	2.3	8.5

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
COLORADO—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	27.1	3.9	9.7	13.9	7.2	8.3	10.6	19.3
Capital outlay	100.0	27.8	—	14.0	11.6	9.0	8.1	12.3	17.2
Air transportation	100.0	96.0	—	—	1.3	.1	.1	.8	1.8
Other transportation	100.0	57.6	—	3.6	14.1	.8	2.4	13.9	7.7
Public safety:									
Police protection	100.0	36.3	9.4	8.2	10.0	5.7	9.0	7.1	14.4
Fire protection	100.0	47.0	10.3	4.5	9.9	6.9	10.7	2.4	8.2
Correction	100.0	93.6	4.3	.7	—	.4	—	.5	.6
Protective inspection and regulation	100.0	44.6	6.3	13.2	4.0	7.8	7.6	10.3	6.1
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	31.4	4.9	9.1	13.5	7.6	10.3	8.9	14.3
Housing and community development	100.0	51.6	3.0	5.5	16.9	2.7	13.2	4.0	3.0
Sewerage	100.0	32.7	8.5	6.9	9.6	11.7	9.9	7.6	13.1
Solid waste management	100.0	54.6	—	1.0	—	9.8	10.1	5.9	18.5
Governmental administration:									
Financial administration	100.0	25.0	6.3	5.6	4.6	4.3	5.7	5.3	43.2
Judicial and legal	100.0	70.0	8.4	2.5	5.7	2.6	3.8	3.8	3.1
General public buildings	100.0	33.3	.9	17.2	5.8	8.3	17.9	10.5	6.2
Other governmental administration	100.0	19.1	9.3	7.5	19.4	9.3	11.8	11.2	12.3
Interest on general debt	100.0	75.4	3.3	3.1	9.4	1.0	2.9	1.5	3.4
Other and unallocable	100.0	29.8	14.2	1.9	15.9	4.3	5.5	6.5	21.9
Utility and liquor store expenditure	100.0	47.6	3.9	7.8	7.1	7.4	6.3	4.9	14.9
Employee retirement expenditure	100.0	73.9	7.9	.6	4.8	4.1	4.3	1.7	2.7
Debt outstanding at end of fiscal year	100.0	70.8	4.4	2.8	7.9	4.0	3.3	2.1	4.6
Exhibit: Salaries and wages	100.0	52.4	6.2	5.2	9.1	5.1	6.9	4.7	10.4
Per capita amounts (dollars)									
Revenue	1820.53	3116.02	1002.56	1046.89	1151.83	1266.04	1195.25	1234.22	1628.22
General revenue	1441.59	2479.78	825.81	756.18	962.08	873.35	980.76	1005.93	1263.28
Intergovernmental revenue	239.58	478.12	67.58	83.67	132.60	80.11	167.60	114.60	223.25
Federal government	38.63	55.92	19.60	17.28	50.83	27.53	47.54	19.80	23.19
State government	172.39	411.84	40.15	38.71	62.58	36.02	61.92	59.05	120.10
From own sources	1202.00	2001.66	758.24	672.51	829.48	793.24	813.16	891.34	1040.03
Taxes	608.45	719.04	494.87	432.64	556.65	520.47	501.37	620.80	715.35
Property	107.55	176.10	60.40	58.87	65.18	87.42	66.25	65.80	119.81
Other	500.90	542.94	434.47	373.77	491.46	433.05	435.12	555.00	595.53
Charges and miscellaneous	593.55	1282.62	263.37	239.86	272.84	272.77	311.80	270.54	324.68
Utility and liquor store revenue	331.80	526.88	120.34	286.14	176.26	360.53	197.69	219.29	356.92
Employee retirement revenue	47.14	109.35	56.41	4.58	13.50	32.16	16.79	9.00	8.02
Expenditure	1755.16	3008.55	940.21	1084.95	1042.63	1232.50	1216.77	1159.64	1566.72
General expenditure	1361.92	2389.96	767.39	752.58	846.36	835.61	944.53	912.41	1135.01
Current expenditure	1160.66	2166.16	676.24	550.25	727.35	632.87	732.59	649.97	864.56
Capital outlay	201.25	223.80	91.15	202.34	119.01	202.74	211.94	262.44	270.45
Education services:									
Education .....	.02	—	—	—	—	—	—	—	.17
Libraries	19.23	30.87	13.45	10.29	15.69	8.57	17.11	22.41	10.83
Social services and income maintenance:									
Public welfare	72.72	221.41	—	1.37	6.90	.07	3.70	.34	17.81
Hospitals	130.55	419.20	—	—	—	—	—	—	—
Health	12.28	31.80	—	2.71	1.08	1.17	6.36	3.72	8.06
Transportation:									
Highways	135.99	118.37	56.85	149.91	134.37	136.18	127.00	190.22	201.72
Capital outlay	60.65	54.09	—	95.80	50.25	76.32	54.92	98.32	80.53
Air transportation	91.88	283.32	—	.25	8.26	.77	.94	9.17	12.51
Other transportation	5.04	9.32	—	2.05	5.08	.55	1.34	9.24	2.98
Public safety:									
Police protection	164.81	192.15	166.13	152.62	117.29	131.16	165.55	154.34	182.16
Fire protection	69.49	104.87	77.07	35.28	49.05	66.99	83.43	22.27	43.96
Correction	18.06	54.30	8.32	1.42	—	.89	—	1.10	.81
Protective inspection and regulation	6.86	9.82	4.67	10.23	1.96	7.48	5.85	9.32	3.22
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	120.35	121.31	62.89	123.77	115.60	128.28	139.57	140.62	132.67
Housing and community development	32.16	53.29	10.30	20.18	38.65	12.25	47.70	16.98	7.49
Sewerage	80.57	84.47	73.63	62.66	54.95	131.42	89.68	80.82	81.56
Solid waste management	19.38	33.99	—	2.18	.07	26.36	21.96	15.11	27.68
Governmental administration:									
Financial administration	46.16	37.01	31.11	29.28	15.22	27.37	29.62	32.17	153.75
Judicial and legal	30.22	67.91	27.23	8.67	12.29	11.05	13.01	15.13	7.25
General public buildings	17.09	18.26	1.59	33.29	7.08	19.68	34.29	23.64	8.12
Other governmental administration	37.06	22.71	36.89	31.65	51.30	48.09	48.98	54.85	35.23
Interest on general debt	160.11	387.53	56.99	55.47	107.59	22.73	51.69	32.41	41.67
Other and unallocable	91.90	88.05	140.27	19.32	103.94	54.54	56.76	78.54	155.34
Utility and liquor store expenditure	373.10	570.80	155.71	331.04	189.35	385.52	262.52	242.66	427.56
Employee retirement expenditure	20.14	47.80	17.11	1.32	6.92	11.37	9.73	4.56	4.15
Debt outstanding at end of fiscal year	2900.25	6596.90	1373.19	933.03	1637.23	1628.80	1059.01	809.58	1024.07
Exhibit: Salaries and wages	517.67	871.71	345.28	302.63	335.78	365.58	400.00	323.44	413.57

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CONNECTICUT									
Amounts (thousand dollars)									
Number of municipalities	30	—	—	5	1	5	7	2	10
Population, 1996	1,307,308	—	—	612,209	77,977	305,979	255,951	29,825	25,367
Revenue	3,860,731	—	—	2,107,182	217,224	712,951	693,380	57,762	72,232
General revenue	3,506,629	—	—	1,957,350	196,840	667,506	605,874	57,427	21,632
Intergovernmental revenue	1,371,399	—	—	877,334	32,665	239,288	190,819	22,226	9,067
Federal Government	94,183	—	—	82,944	1,523	5,042	3,700	729	245
State government	1,269,837	—	—	793,770	30,849	232,684	186,709	20,231	5,594
From own sources	2,135,230	—	—	1,080,016	164,175	428,218	415,055	35,201	12,565
Taxes	1,743,692	—	—	854,396	154,851	362,474	334,268	28,331	9,372
Property	1,716,721	—	—	841,333	151,500	359,332	327,154	28,331	9,071
Other	26,971	—	—	13,063	3,351	3,142	7,114	—	301
Charges and miscellaneous	391,538	—	—	225,620	9,324	65,744	80,787	6,870	3,193
Utility and liquor store revenue	133,743	—	—	11,273	1,303	20,851	49,716	—	50,600
Employee retirement revenue	220,359	—	—	138,559	19,081	24,594	37,790	335	—
Expenditure	3,728,036	—	—	2,072,826	175,739	677,244	673,424	48,939	79,824
General expenditure	3,456,394	—	—	1,965,102	163,425	646,093	608,488	48,835	24,451
Current expenditure	3,249,923	—	—	1,844,829	162,636	603,947	570,708	47,369	20,434
Capital outlay	206,471	—	—	120,273	789	42,146	37,780	1,466	4,017
Education services:									
Education	1,629,449	—	—	851,596	97,240	338,059	309,633	28,407	4,514
Libraries	33,093	—	—	16,624	2,393	9,948	3,789	257	82
Social services and income maintenance:									
Public welfare	96,535	—	—	77,562	2,606	9,107	6,820	173	267
Hospitals	7,004	—	—	7,004	—	—	—	—	—
Health	45,582	—	—	29,224	2,340	7,777	5,798	173	270
Transportation:									
Highways	122,346	—	—	48,382	19,674	17,305	29,377	2,602	5,006
Capital outlay	12,757	—	—	3,364	245	869	5,722	318	2,239
Air transportation	2,239	—	—	2,030	—	209	—	—	—
Other transportation	15,954	—	—	12,665	27	920	2,034	138	170
Public safety:									
Police protection	234,227	—	—	128,941	12,760	44,694	38,075	5,103	4,654
Fire protection	176,571	—	—	109,653	10,497	25,610	27,656	634	2,521
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	10,475	—	—	6,424	1,057	1,307	1,430	216	41
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	60,854	—	—	32,988	4,531	11,460	10,599	181	1,095
Housing and community development	87,320	—	—	77,176	228	3,444	5,551	595	326
Sewerage	90,516	—	—	46,018	124	18,105	23,047	1,605	1,617
Solid waste management	83,975	—	—	38,059	—	15,415	27,708	1,924	869
Governmental administration:									
Financial administration	47,438	—	—	23,728	2,636	11,795	7,883	613	783
Judicial and legal	14,070	—	—	9,741	487	1,574	2,104	107	57
General public buildings	26,656	—	—	14,953	—	4,717	6,162	195	629
Other governmental administration	56,840	—	—	21,451	1,563	26,378	6,656	416	376
Interest on general debt	97,401	—	—	46,873	5,262	19,739	23,301	2,010	216
Other and unallocable	517,849	—	—	364,010	—	78,530	70,865	3,486	958
Utility and liquor store expenditure	135,035	—	—	6,924	5,833	18,885	48,020	—	55,373
Employee retirement expenditure	136,607	—	—	100,800	6,521	12,266	16,916	104	—
Debt outstanding at end of fiscal year	1,903,472	—	—	940,249	81,473	365,704	423,241	67,309	25,496
Exhibit: Salaries and wages	1,740,142	—	—	963,241	105,865	367,076	277,925	11,962	14,073
Percent Distribution									
Number of municipalities	100.0	—	—	16.7	3.3	16.7	23.3	6.7	33.3
Population, 1996	100.0	—	—	46.8	6.0	23.4	19.6	2.3	1.9
Revenue	100.0	—	—	54.6	5.6	18.5	18.0	1.5	1.9
General revenue	100.0	—	—	55.8	5.6	19.0	17.3	1.6	.6
Intergovernmental revenue	100.0	—	—	64.0	2.4	17.4	13.9	1.6	.7
Federal Government	100.0	—	—	88.1	1.6	5.4	3.9	.8	.3
State government	100.0	—	—	62.5	2.4	18.3	14.7	1.6	.4
From own sources	100.0	—	—	50.6	7.7	20.1	19.4	1.6	.6
Taxes	100.0	—	—	49.0	8.9	20.8	19.2	1.6	.5
Property	100.0	—	—	49.0	8.8	20.9	19.1	1.7	.5
Other	100.0	—	—	48.4	12.4	11.6	26.4	—	1.1
Charges and miscellaneous	100.0	—	—	57.6	2.4	16.8	20.6	1.8	.8
Utility and liquor store revenue	100.0	—	—	8.4	1.0	15.6	37.2	—	37.8
Employee retirement revenue	100.0	—	—	62.9	8.7	11.2	17.1	.2	—
Expenditure	100.0	—	—	55.6	4.7	18.2	18.1	1.3	2.1
General expenditure	100.0	—	—	56.9	4.7	18.7	17.6	1.4	.7
Current expenditure	100.0	—	—	56.8	5.0	18.6	17.6	1.5	.6
Capital outlay	100.0	—	—	58.3	.4	20.4	18.3	.7	1.9
Education services:									
Education	100.0	—	—	52.3	6.0	20.7	19.0	1.7	.3
Libraries	100.0	—	—	50.2	7.2	30.1	11.4	.8	.2
Social services and income maintenance:									
Public welfare	100.0	—	—	80.3	2.7	9.4	7.1	.2	.3
Hospitals	100.0	—	—	100.0	—	—	—	—	—
Health	100.0	—	—	64.1	5.1	17.1	12.7	.4	.6

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CONNECTICUT—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	39.5	16.1	14.1	24.0	2.1	4.1
Capital outlay	100.0	—	—	26.4	1.9	6.8	44.9	2.5	17.6
Air transportation	100.0	—	—	90.7	—	9.3	—	—	—
Other transportation	100.0	—	—	79.4	.2	5.8	12.7	.9	1.1
Public safety:									
Police protection	100.0	—	—	55.0	5.4	19.1	16.3	2.2	2.0
Fire protection	100.0	—	—	62.1	5.9	14.5	15.7	.4	1.4
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	61.3	10.1	12.5	13.7	2.1	.4
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	54.2	7.4	18.8	17.4	.3	1.8
Housing and community development	100.0	—	—	88.4	.3	3.9	6.4	.7	.4
Sewerage	100.0	—	—	50.8	.1	20.0	25.5	1.8	1.8
Solid waste management	100.0	—	—	45.3	—	18.4	33.0	2.3	1.0
Governmental administration:									
Financial administration	100.0	—	—	50.0	5.6	24.9	16.6	1.3	1.7
Judicial and legal	100.0	—	—	69.2	3.5	11.2	15.0	.8	.4
General public buildings	100.0	—	—	56.1	—	17.7	23.1	.7	2.4
Other governmental administration	100.0	—	—	37.7	2.7	46.4	11.7	.7	.7
Interest on general debt	100.0	—	—	48.1	5.4	20.3	23.9	2.1	.2
Other and unallocable	100.0	—	—	70.3	—	15.2	13.7	.7	.2
Utility and liquor store expenditure	100.0	—	—	5.1	4.3	14.0	35.6	—	41.0
Employee retirement expenditure	100.0	—	—	73.8	4.8	9.0	12.4	.1	—
Debt outstanding at end of fiscal year	100.0	—	—	49.4	4.3	19.2	22.2	3.5	1.3
Exhibit: Salaries and wages	100.0	—	—	55.4	6.1	21.1	16.0	.7	.8
Per capita amounts (dollars)									
Revenue	2953.19	—	—	3441.93	2785.74	2330.07	2709.03	1936.70	2847.48
General revenue	2682.33	—	—	3197.19	2524.33	2181.54	2367.15	1925.47	852.76
Intergovernmental revenue	1049.03	—	—	1433.06	418.91	782.04	745.53	745.21	357.43
Federal Government	72.04	—	—	135.48	19.53	16.48	14.46	24.44	9.66
State government	971.34	—	—	1296.57	395.62	760.46	729.47	678.32	220.52
From own sources	1633.30	—	—	1764.13	2105.43	1399.50	1621.62	1180.25	495.33
Taxes	1333.80	—	—	1395.60	1985.85	1184.64	1305.98	949.91	369.46
Property	1313.17	—	—	1374.26	1942.88	1174.37	1278.19	949.91	357.59
Other	20.63	—	—	21.34	42.97	10.27	27.79	—	11.87
Charges and miscellaneous	299.50	—	—	368.53	119.57	214.86	315.63	230.34	125.87
Utility and liquor store revenue	102.30	—	—	18.41	16.71	68.15	194.24	—	1994.72
Employee retirement revenue	168.56	—	—	226.33	244.70	80.38	147.65	11.23	—
Expenditure	2851.69	—	—	3385.81	2254.24	2213.37	2631.07	1640.87	3146.77
General expenditure	2643.90	—	—	3209.85	2095.81	2111.56	2377.36	1637.38	963.89
Current expenditure	2485.97	—	—	3013.40	2085.69	1973.82	2229.75	1588.23	805.53
Capital outlay	157.94	—	—	196.46	10.12	137.74	147.61	49.15	158.36
Education services:									
Education	1246.42	—	—	1391.02	1247.03	1104.84	1209.74	952.46	177.95
Libraries	25.31	—	—	27.15	30.69	32.51	14.80	8.62	3.23
Social services and income maintenance:									
Public welfare	73.84	—	—	126.69	33.42	29.76	26.65	5.80	10.53
Hospitals	5.36	—	—	11.44	—	—	—	—	—
Health	34.87	—	—	47.74	30.01	25.42	22.65	5.80	10.64
Transportation:									
Highways	93.59	—	—	79.03	252.31	56.56	114.78	87.24	197.34
Capital outlay	9.76	—	—	5.49	3.14	2.84	22.36	10.66	88.26
Air transportation	1.71	—	—	3.32	—	.68	—	—	—
Other transportation	12.20	—	—	20.69	.35	3.01	7.95	4.63	6.70
Public safety:									
Police protection	179.17	—	—	210.62	163.64	146.07	148.76	171.10	183.47
Fire protection	135.06	—	—	179.11	134.62	83.70	108.05	21.26	99.38
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	8.01	—	—	10.49	13.56	4.27	5.59	7.24	1.62
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	46.55	—	—	53.88	58.11	37.45	41.41	6.07	43.17
Housing and community development	66.79	—	—	126.06	2.92	11.26	21.69	19.95	12.85
Sewerage	69.24	—	—	75.17	1.59	59.17	90.04	53.81	63.74
Solid waste management	64.24	—	—	62.17	—	50.38	108.26	64.51	34.26
Governmental administration:									
Financial administration	36.29	—	—	38.76	33.80	38.55	30.80	20.55	30.87
Judicial and legal	10.76	—	—	15.91	6.25	5.14	8.22	3.59	2.25
General public buildings	20.39	—	—	24.42	—	15.42	24.07	6.54	24.80
Other governmental administration	43.48	—	—	35.04	20.04	86.21	26.00	13.95	14.82
Interest on general debt	74.51	—	—	76.56	67.48	64.51	91.04	67.39	8.51
Other and unallocable	396.12	—	—	594.58	—	256.65	276.87	116.88	37.77
Utility and liquor store expenditure	103.29	—	—	11.31	74.80	61.72	187.61	—	2182.88
Employee retirement expenditure	104.49	—	—	164.65	83.63	40.09	66.09	3.49	—
Debt outstanding at end of fiscal year	1456.02	—	—	1535.83	1044.83	1195.19	1653.60	2256.80	1005.09
Exhibit: Salaries and wages	1331.09	—	—	1573.39	1357.64	1199.68	1085.85	401.07	554.78

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DELAWARE									
Amounts (thousand dollars)									
Number of municipalities	57	—	—	—	—	1	2	—	54
Population, 1996	201,977	—	—	—	—	69,490	58,284	—	74,203
Revenue	330,931	—	—	—	—	133,243	105,853	—	91,835
General revenue	191,411	—	—	—	—	106,297	30,877	—	54,237
Intergovernmental revenue	28,472	—	—	—	—	13,812	3,887	—	10,773
Federal Government	9,504	—	—	—	—	7,262	330	—	1,912
State government	16,040	—	—	—	—	6,550	3,124	—	6,366
From own sources	162,939	—	—	—	—	92,485	26,990	—	43,464
Taxes	90,405	—	—	—	—	58,798	12,316	—	19,291
Property	43,031	—	—	—	—	20,212	8,705	—	14,114
Other	47,374	—	—	—	—	38,586	3,611	—	5,177
Charges and miscellaneous	72,534	—	—	—	—	33,687	14,674	—	24,173
Utility and liquor store revenue	129,089	—	—	—	—	20,551	70,940	—	37,598
Employee retirement revenue	10,431	—	—	—	—	6,395	4,036	—	—
Expenditure	321,299	—	—	—	—	133,607	100,224	—	87,468
General expenditure	200,555	—	—	—	—	101,981	40,446	—	58,128
Current expenditure	176,825	—	—	—	—	93,094	34,473	—	49,258
Capital outlay	23,730	—	—	—	—	8,887	5,973	—	8,870
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	926	—	—	—	—	15	789	—	122
Social services and income maintenance:									
Public welfare	575	—	—	—	—	—	262	—	313
Hospitals	—	—	—	—	—	—	—	—	—
Health	10	—	—	—	—	—	—	—	10
Transportation:									
Highways	11,910	—	—	—	—	1,508	3,072	—	7,330
Capital outlay	3,148	—	—	—	—	—	1,665	—	1,483
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	2,636	—	—	—	—	2,554	22	—	60
Public safety:									
Police protection	47,894	—	—	—	—	21,085	12,774	—	14,035
Fire protection	10,653	—	—	—	—	9,899	594	—	160
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	3,376	—	—	—	—	2,168	1,093	—	115
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	9,363	—	—	—	—	4,779	1,742	—	2,842
Housing and community development	10,008	—	—	—	—	8,269	266	—	1,473
Sewerage	37,516	—	—	—	—	16,198	8,978	—	12,340
Solid waste management	16,817	—	—	—	—	9,365	3,124	—	4,328
Governmental administration:									
Financial administration	13,789	—	—	—	—	3,931	1,573	—	8,285
Judicial and legal	1,516	—	—	—	—	1,310	206	—	—
General public buildings	2,293	—	—	—	—	1,500	512	—	281
Other governmental administration	6,954	—	—	—	—	3,931	1,973	—	1,050
Interest on general debt	12,846	—	—	—	—	10,358	985	—	1,503
Other and unallocable	11,473	—	—	—	—	5,111	2,481	—	3,881
Utility and liquor store expenditure	109,772	—	—	—	—	22,466	57,966	—	29,340
Employee retirement expenditure	10,972	—	—	—	—	9,160	1,812	—	—
Debt outstanding at end of fiscal year	305,706	—	—	—	—	192,798	60,335	—	52,573
Exhibit: Salaries and wages	91,668	—	—	—	—	44,542	21,017	—	26,109
Percent Distribution									
Number of municipalities	100.0	—	—	—	—	1.8	3.5	—	94.7
Population, 1996	100.0	—	—	—	—	34.4	28.9	—	36.7
Revenue	100.0	—	—	—	—	40.3	32.0	—	27.8
General revenue	100.0	—	—	—	—	55.5	16.1	—	28.3
Intergovernmental revenue	100.0	—	—	—	—	48.5	13.7	—	37.8
Federal Government	100.0	—	—	—	—	76.4	3.5	—	20.1
State government	100.0	—	—	—	—	40.8	19.5	—	39.7
From own sources	100.0	—	—	—	—	56.8	16.6	—	26.7
Taxes	100.0	—	—	—	—	65.0	13.6	—	21.3
Property	100.0	—	—	—	—	47.0	20.2	—	32.8
Other	100.0	—	—	—	—	81.4	7.6	—	10.9
Charges and miscellaneous	100.0	—	—	—	—	46.4	20.2	—	33.3
Utility and liquor store revenue	100.0	—	—	—	—	15.9	55.0	—	29.1
Employee retirement revenue	100.0	—	—	—	—	61.3	38.7	—	—
Expenditure	100.0	—	—	—	—	41.6	31.2	—	27.2
General expenditure	100.0	—	—	—	—	50.8	20.2	—	29.0
Current expenditure	100.0	—	—	—	—	52.6	19.5	—	27.9
Capital outlay	100.0	—	—	—	—	37.5	25.2	—	37.4
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	1.6	85.2	—	13.2
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	45.6	—	54.4
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	—	—	—	—	—	—	100.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DELAWARE—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	—	—	12.7	25.8	—	61.5
Capital outlay	100.0	—	—	—	—	—	52.9	—	47.1
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	100.0	—	—	—	—	96.9	.8	—	2.3
Public safety:									
Police protection	100.0	—	—	—	—	44.0	26.7	—	29.3
Fire protection	100.0	—	—	—	—	92.9	5.6	—	1.5
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	—	—	64.2	32.4	—	3.4
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	—	51.0	18.6	—	30.4
Housing and community development	100.0	—	—	—	—	82.6	2.7	—	14.7
Sewerage	100.0	—	—	—	—	43.2	23.9	—	32.9
Solid waste management	100.0	—	—	—	—	55.7	18.6	—	25.7
Governmental administration:									
Financial administration	100.0	—	—	—	—	28.5	11.4	—	60.1
Judicial and legal	100.0	—	—	—	—	86.4	13.6	—	—
General public buildings	100.0	—	—	—	—	65.4	22.3	—	12.3
Other governmental administration	100.0	—	—	—	—	56.5	28.4	—	15.1
Interest on general debt	100.0	—	—	—	—	80.6	7.7	—	11.7
Other and unallocable	100.0	—	—	—	—	44.5	21.6	—	33.8
Utility and liquor store expenditure	100.0	—	—	—	—	20.5	52.8	—	26.7
Employee retirement expenditure	100.0	—	—	—	—	83.5	16.5	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	63.1	19.7	—	17.2
Exhibit: Salaries and wages	100.0	—	—	—	—	48.6	22.9	—	28.5
Per capita amounts (dollars)									
Revenue	1638.46	—	—	—	—	1917.44	1816.16	—	1237.62
General revenue	947.69	—	—	—	—	1529.67	529.77	—	730.93
Intergovernmental revenue	140.97	—	—	—	—	198.76	66.69	—	145.18
Federal Government	47.05	—	—	—	—	104.50	5.66	—	25.77
State government	79.41	—	—	—	—	94.26	53.60	—	85.79
From own sources	806.72	—	—	—	—	1330.91	463.08	—	585.74
Taxes	447.60	—	—	—	—	846.14	211.31	—	259.98
Property	213.05	—	—	—	—	290.86	149.35	—	190.21
Other	234.55	—	—	—	—	555.27	61.96	—	69.77
Charges and miscellaneous	359.12	—	—	—	—	484.77	251.77	—	325.77
Utility and liquor store revenue	639.13	—	—	—	—	295.74	1217.14	—	506.69
Employee retirement revenue	51.64	—	—	—	—	92.03	69.25	—	—
Expenditure	1590.77	—	—	—	—	1922.68	1719.58	—	1178.77
General expenditure	992.96	—	—	—	—	1467.56	693.95	—	783.36
Current expenditure	875.47	—	—	—	—	1339.67	591.47	—	663.83
Capital outlay	117.49	—	—	—	—	127.89	102.48	—	119.54
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	4.58	—	—	—	—	.22	13.54	—	1.64
Social services and income maintenance:									
Public welfare	2.85	—	—	—	—	—	4.50	—	4.22
Hospitals	—	—	—	—	—	—	—	—	—
Health .....	.05	—	—	—	—	—	—	—	.13
Transportation:									
Highways	58.97	—	—	—	—	21.70	52.71	—	98.78
Capital outlay	15.59	—	—	—	—	—	28.57	—	19.99
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	13.05	—	—	—	—	36.75	.38	—	.81
Public safety:									
Police protection	237.13	—	—	—	—	303.42	219.17	—	189.14
Fire protection	52.74	—	—	—	—	142.45	10.19	—	2.16
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	16.71	—	—	—	—	31.20	18.75	—	1.55
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	46.36	—	—	—	—	68.77	29.89	—	38.30
Housing and community development	49.55	—	—	—	—	119.00	4.56	—	19.85
Sewerage	185.74	—	—	—	—	233.10	154.04	—	166.30
Solid waste management	83.26	—	—	—	—	134.77	53.60	—	58.33
Governmental administration:									
Financial administration	68.27	—	—	—	—	56.57	26.99	—	111.65
Judicial and legal	7.51	—	—	—	—	18.85	3.53	—	—
General public buildings	11.35	—	—	—	—	21.59	8.78	—	3.79
Other governmental administration	34.43	—	—	—	—	56.57	33.85	—	14.15
Interest on general debt	63.60	—	—	—	—	149.06	16.90	—	20.26
Other and unallocable	56.80	—	—	—	—	73.55	42.57	—	52.30
Utility and liquor store expenditure	543.49	—	—	—	—	323.30	994.54	—	395.40
Employee retirement expenditure	54.32	—	—	—	—	131.82	31.09	—	—
Debt outstanding at end of fiscal year	1513.57	—	—	—	—	2774.47	1035.19	—	708.50
Exhibit: Salaries and wages	453.85	—	—	—	—	640.98	360.60	—	351.86

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DISTRICT OF COLUMBIA									
Amounts (thousand dollars)									
Number of municipalities	1	1	—	—	—	—	—	—	—
Population, 1996	543,213	543,213	—	—	—	—	—	—	—
Revenue	5,822,838	5,822,838	—	—	—	—	—	—	—
General revenue	5,040,012	5,040,012	—	—	—	—	—	—	—
Intergovernmental revenue	1,782,221	1,782,221	—	—	—	—	—	—	—
Federal Government	1,711,370	1,711,370	—	—	—	—	—	—	—
State government	—	—	—	—	—	—	—	—	—
From own sources	3,257,791	3,257,791	—	—	—	—	—	—	—
Taxes	2,637,408	2,637,408	—	—	—	—	—	—	—
Property	699,524	699,524	—	—	—	—	—	—	—
Other	1,937,884	1,937,884	—	—	—	—	—	—	—
Charges and miscellaneous	620,383	620,383	—	—	—	—	—	—	—
Utility and liquor store revenue	53,417	53,417	—	—	—	—	—	—	—
Employee retirement revenue ¹	729,409	729,409	—	—	—	—	—	—	—
Expenditure	5,170,105	5,170,105	—	—	—	—	—	—	—
General expenditure	4,517,675	4,517,675	—	—	—	—	—	—	—
Current expenditure	4,208,575	4,208,575	—	—	—	—	—	—	—
Capital outlay	309,100	309,100	—	—	—	—	—	—	—
Education services:									
Education	673,089	673,089	—	—	—	—	—	—	—
Libraries	21,705	21,705	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	1,186,639	1,186,639	—	—	—	—	—	—	—
Hospitals	297,366	297,366	—	—	—	—	—	—	—
Health	144,230	144,230	—	—	—	—	—	—	—
Transportation:									
Highways	117,916	117,916	—	—	—	—	—	—	—
Capital outlay	110,621	110,621	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	184,085	184,085	—	—	—	—	—	—	—
Public safety:									
Police protection	279,805	279,805	—	—	—	—	—	—	—
Fire protection	98,671	98,671	—	—	—	—	—	—	—
Correction	300,157	300,157	—	—	—	—	—	—	—
Protective inspection and regulation	20,622	20,622	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	72,113	72,113	—	—	—	—	—	—	—
Housing and community development	116,068	116,068	—	—	—	—	—	—	—
Sewerage	141,448	141,448	—	—	—	—	—	—	—
Solid waste management	31,902	31,902	—	—	—	—	—	—	—
Governmental administration:									
Financial administration	91,974	91,974	—	—	—	—	—	—	—
Judicial and legal	153,988	153,988	—	—	—	—	—	—	—
General public buildings	29,967	29,967	—	—	—	—	—	—	—
Other governmental administration	28,826	28,826	—	—	—	—	—	—	—
Interest on general debt	303,212	303,212	—	—	—	—	—	—	—
Other and unallocable	223,892	223,892	—	—	—	—	—	—	—
Utility and liquor store expenditure	117,513	117,513	—	—	—	—	—	—	—
Employee retirement expenditure ¹	534,917	534,917	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3,973,296	3,973,296	—	—	—	—	—	—	—
Exhibit: Salaries and wages	1,533,037	1,533,037	—	—	—	—	—	—	—
Number of municipalities	100.0	100.0	—	—	—	—	—	—	—
Population, 1996	100.0	100.0	—	—	—	—	—	—	—
Percent Distribution									
Revenue	100.0	100.0	—	—	—	—	—	—	—
General revenue	100.0	100.0	—	—	—	—	—	—	—
Intergovernmental revenue	100.0	100.0	—	—	—	—	—	—	—
Federal Government	100.0	100.0	—	—	—	—	—	—	—
State government	—	—	—	—	—	—	—	—	—
From own sources	100.0	100.0	—	—	—	—	—	—	—
Taxes	100.0	100.0	—	—	—	—	—	—	—
Property	100.0	100.0	—	—	—	—	—	—	—
Other	100.0	100.0	—	—	—	—	—	—	—
Charges and miscellaneous	100.0	100.0	—	—	—	—	—	—	—
Utility and liquor store revenue	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue	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	—	—	—	—	—	—	—
Health	100.0	100.0	—	—	—	—	—	—	—

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DISTRICT OF COLUMBIA—Con.									
Percent Distribution—Con.									
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	10719.25	10719.25	—	—	—	—	—	—	—
General revenue	9278.15	9278.15	—	—	—	—	—	—	—
Intergovernmental revenue	3280.89	3280.89	—	—	—	—	—	—	—
Federal Government	3150.46	3150.46	—	—	—	—	—	—	—
State government	—	—	—	—	—	—	—	—	—
From own sources	5997.26	5997.26	—	—	—	—	—	—	—
Taxes	4855.20	4855.20	—	—	—	—	—	—	—
Property	1287.75	1287.75	—	—	—	—	—	—	—
Other	3567.45	3567.45	—	—	—	—	—	—	—
Charges and miscellaneous	1142.06	1142.06	—	—	—	—	—	—	—
Utility and liquor store revenue	98.34	98.34	—	—	—	—	—	—	—
Employee retirement revenue	1342.77	1342.77	—	—	—	—	—	—	—
Expenditure	9517.64	9517.64	—	—	—	—	—	—	—
General expenditure	8316.58	8316.58	—	—	—	—	—	—	—
Current expenditure	7747.56	7747.56	—	—	—	—	—	—	—
Capital outlay	569.02	569.02	—	—	—	—	—	—	—
Education services:									
Education	1239.09	1239.09	—	—	—	—	—	—	—
Libraries	39.96	39.96	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	2184.48	2184.48	—	—	—	—	—	—	—
Hospitals	547.42	547.42	—	—	—	—	—	—	—
Health	265.51	265.51	—	—	—	—	—	—	—
Transportation:									
Highways	217.07	217.07	—	—	—	—	—	—	—
Capital outlay	203.64	203.64	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	338.88	338.88	—	—	—	—	—	—	—
Public safety:									
Police protection	515.09	515.09	—	—	—	—	—	—	—
Fire protection	181.64	181.64	—	—	—	—	—	—	—
Correction	552.56	552.56	—	—	—	—	—	—	—
Protective inspection and regulation	37.96	37.96	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	132.75	132.75	—	—	—	—	—	—	—
Housing and community development	213.67	213.67	—	—	—	—	—	—	—
Sewerage	260.39	260.39	—	—	—	—	—	—	—
Solid waste management	58.73	58.73	—	—	—	—	—	—	—
Governmental administration:									
Financial administration	169.31	169.31	—	—	—	—	—	—	—
Judicial and legal	283.48	283.48	—	—	—	—	—	—	—
General public buildings	55.17	55.17	—	—	—	—	—	—	—
Other governmental administration	53.07	53.07	—	—	—	—	—	—	—
Interest on general debt	558.18	558.18	—	—	—	—	—	—	—
Other and unallocable	412.16	412.16	—	—	—	—	—	—	—
Utility and liquor store expenditure	216.33	216.33	—	—	—	—	—	—	—
Employee retirement expenditure	984.73	984.73	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	7314.43	7314.43	—	—	—	—	—	—	—
Exhibit: Salaries and wages	2822.17	2822.17	—	—	—	—	—	—	—

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
FLORIDA									
Amounts (thousand dollars)									
Number of municipalities	394	2	3	7	7	17	31	59	268
Population, 1996	6,964,727	1,044,919	725,878	896,482	580,991	1,013,763	1,066,046	881,181	755,467
Revenue	11,135,062	2,414,017	958,743	1,617,827	1,050,765	1,421,185	1,463,796	1,264,450	944,279
General revenue	7,277,345	1,278,298	758,929	1,060,223	705,475	957,149	985,146	816,221	715,904
Intergovernmental revenue	1,184,182	186,130	135,045	168,183	127,314	147,749	156,605	135,450	127,706
Federal Government	301,449	84,203	46,395	33,539	12,222	35,061	25,711	27,436	36,882
State government	661,759	97,671	59,974	94,589	48,249	91,727	98,780	91,996	78,773
From own sources	6,093,163	1,092,168	623,884	892,040	578,161	809,400	828,541	680,771	588,198
Taxes	3,085,751	572,409	313,809	425,202	291,450	426,218	409,187	316,909	330,567
Property	1,569,578	358,745	149,820	187,175	156,186	204,993	205,140	144,857	162,662
Other	1,516,173	213,664	163,989	238,027	135,264	221,225	204,047	172,052	167,905
Charges and miscellaneous	3,007,412	519,759	310,075	466,838	286,711	383,182	419,354	363,862	257,631
Utility and liquor store revenue	2,867,587	824,237	75,481	339,594	251,992	344,235	401,743	423,512	206,793
Employee retirement revenue	990,130	311,482	124,333	218,010	93,298	119,801	76,907	24,717	21,582
Expenditure	10,242,227	2,216,639	856,469	1,461,726	900,867	1,352,288	1,364,937	1,198,489	890,812
General expenditure	7,185,693	1,435,319	708,368	1,054,731	629,427	934,327	934,049	787,968	701,504
Current expenditure	6,270,535	1,154,493	646,990	970,580	549,555	814,455	834,273	695,546	604,643
Capital outlay	915,158	280,826	61,378	84,151	79,872	119,872	99,776	92,422	96,861
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	55,268	13,653	5,232	3,772	1,646	8,075	10,308	5,957	6,625
Social services and income maintenance:									
Public welfare	19,921	8,581	—	—	64	9	456	200	10,611
Hospitals	18,622	18,540	—	—	15	—	—	—	67
Health	89,278	31,581	11,475	6,377	8,948	11,636	6,450	7,912	4,899
Transportation:									
Highways	473,567	58,792	41,786	72,188	30,107	57,621	71,873	70,873	70,327
Capital outlay	143,191	17,410	17,723	18,227	4,094	21,634	21,403	23,425	19,275
Air transportation	74,916	27,552	566	10,780	575	13,942	5,197	12,796	3,508
Other transportation	137,605	81,522	7,346	16,701	13,235	4,881	9,723	2,479	1,718
Public safety:									
Police protection	1,423,894	199,319	152,657	228,914	128,968	209,378	202,064	154,708	147,886
Fire protection	675,285	120,987	66,187	99,486	53,787	113,946	98,591	65,996	56,305
Correction	40,038	38,789	—	560	—	—	—	526	163
Protective inspection and regulation	117,572	12,297	10,224	22,290	13,271	17,162	17,681	14,404	10,243
Environment and housing:									
Natural resources	65,583	1,138	8,607	9,878	4,250	6,853	9,845	10,326	14,686
Parks and recreation	764,114	116,193	83,828	126,984	76,520	125,050	103,913	82,169	49,457
Housing and community development	194,292	54,847	14,208	35,734	27,471	21,522	18,279	11,024	11,207
Sewerage	571,712	62,536	70,575	87,916	51,208	81,977	76,725	71,560	69,215
Solid waste management	546,767	112,674	76,048	66,102	34,128	48,298	83,863	69,149	56,505
Governmental administration:									
Financial administration	279,060	40,026	14,205	39,444	18,139	38,458	43,673	41,380	43,735
Judicial and legal	71,793	26,723	3,678	8,422	4,877	7,397	6,260	6,142	8,294
General public buildings	15,744	14,300	—	—	—	—	—	—	—
Other governmental administration	236,482	46,026	8,930	21,745	18,776	31,058	37,081	39,281	33,585
Interest on general debt	641,683	244,439	80,716	83,819	68,136	55,214	43,978	41,140	24,241
Other and unallocable	672,497	104,804	52,100	113,619	75,306	80,406	88,089	79,946	78,227
Utility and liquor store expenditure	2,679,772	656,026	75,195	337,512	251,225	377,647	398,240	402,663	181,264
Employee retirement expenditure	376,762	125,294	72,906	69,483	20,215	40,314	32,648	7,858	8,044
Debt outstanding at end of fiscal year	14,865,689	5,366,789	1,273,474	1,126,010	1,889,235	1,918,027	1,559,559	1,278,865	453,730
Exhibit: Salaries and wages	2,840,263	464,844	294,127	473,476	231,028	386,694	402,017	321,801	266,276
Percent Distribution									
Number of municipalities	100.0	.5	.8	1.8	1.8	4.3	7.9	15.0	68.0
Population, 1996	100.0	15.0	10.4	12.9	8.3	14.6	15.3	12.7	10.8
Revenue	100.0	21.7	8.6	14.5	9.4	12.8	13.1	11.4	8.5
General revenue	100.0	17.6	10.4	14.6	9.7	13.2	13.5	11.2	9.8
Intergovernmental revenue	100.0	15.7	11.4	14.2	10.8	12.5	13.2	11.4	10.8
Federal Government	100.0	27.9	15.4	11.1	4.1	11.6	8.5	9.1	12.2
State government	100.0	14.8	9.1	14.3	7.3	13.9	14.9	13.9	11.9
From own sources	100.0	17.9	10.2	14.6	9.5	13.3	13.6	11.2	9.7
Taxes	100.0	18.6	10.2	13.8	9.4	13.8	13.3	10.3	10.7
Property	100.0	22.9	9.5	11.9	10.0	13.1	13.1	9.2	10.4
Other	100.0	14.1	10.8	15.7	8.9	14.6	13.5	11.3	11.1
Charges and miscellaneous	100.0	17.3	10.3	15.5	9.5	12.7	13.9	12.1	8.6
Utility and liquor store revenue	100.0	28.7	2.6	11.8	8.8	12.0	14.0	14.8	7.2
Employee retirement revenue	100.0	31.5	12.6	22.0	9.4	12.1	7.8	2.5	2.2
Expenditure	100.0	21.6	8.4	14.3	8.8	13.2	13.3	11.7	8.7
General expenditure	100.0	20.0	9.9	14.7	8.8	13.0	13.0	11.0	9.8
Current expenditure	100.0	18.4	10.3	15.5	8.8	13.0	13.3	11.1	9.6
Capital outlay	100.0	30.7	6.7	9.2	8.7	13.1	10.9	10.1	10.6
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	24.7	9.5	6.8	3.0	14.6	18.7	10.8	12.0
Social services and income maintenance:									
Public welfare	100.0	43.1	—	—	.3	—	2.3	1.0	53.3
Hospitals	100.0	99.6	—	—	.1	—	—	—	.4
Health	100.0	35.4	12.9	7.1	10.0	13.0	7.2	8.9	5.5

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
FLORIDA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	12.4	8.8	15.2	6.4	12.2	15.2	15.0	14.9
Capital outlay	100.0	12.2	12.4	12.7	2.9	15.1	14.9	16.4	13.5
Air transportation	100.0	36.8	.8	14.4	.8	18.6	6.9	17.1	4.7
Other transportation	100.0	59.2	5.3	12.1	9.6	3.5	7.1	1.8	1.2
Public safety:									
Police protection	100.0	14.0	10.7	16.1	9.1	14.7	14.2	10.9	10.4
Fire protection	100.0	17.9	9.8	14.7	8.0	16.9	14.6	9.8	8.3
Correction	100.0	96.9	—	1.4	—	—	—	1.3	.4
Protective inspection and regulation	100.0	10.5	8.7	19.0	11.3	14.6	15.0	12.3	8.7
Environment and housing:									
Natural resources	100.0	1.7	13.1	15.1	6.5	10.4	15.0	15.7	22.4
Parks and recreation	100.0	15.2	11.0	16.6	10.0	16.4	13.6	10.8	6.5
Housing and community development	100.0	28.2	7.3	18.4	14.1	11.1	9.4	5.7	5.8
Sewerage	100.0	10.9	12.3	15.4	9.0	14.3	13.4	12.5	12.1
Solid waste management	100.0	20.6	13.9	12.1	6.2	8.8	15.3	12.6	10.3
Governmental administration:									
Financial administration	100.0	14.3	5.1	14.1	6.5	13.8	15.7	14.8	15.7
Judicial and legal	100.0	37.2	5.1	11.7	6.8	10.3	8.7	8.6	11.6
General public buildings	100.0	90.8	—	—	—	9.2	—	—	—
Other governmental administration	100.0	19.5	3.8	9.2	7.9	13.1	15.7	16.6	14.2
Interest on general debt	100.0	38.1	12.6	13.1	10.6	8.6	6.9	6.4	3.8
Other and unallocable	100.0	15.6	7.7	16.9	11.2	12.0	13.1	11.9	11.6
Utility and liquor store expenditure	100.0	24.5	2.8	12.6	9.4	14.1	14.9	15.0	6.8
Employee retirement expenditure	100.0	33.3	19.4	18.4	5.4	10.7	8.7	2.1	2.1
Debt outstanding at end of fiscal year	100.0	36.1	8.6	7.6	12.7	12.9	10.5	8.6	3.1
Exhibit: Salaries and wages	100.0	16.4	10.4	16.7	8.1	13.6	14.2	11.3	9.4
Per capita amounts (dollars)									
Revenue	1598.78	2310.24	1320.80	1804.64	1808.57	1401.89	1373.11	1434.95	1249.93
General revenue	1044.89	1223.35	1045.53	1182.65	1214.26	944.15	924.11	926.28	947.63
Intergovernmental revenue	170.03	178.13	186.04	187.60	219.13	145.74	146.90	153.71	169.04
Federal government	43.28	80.58	63.92	37.41	21.04	34.59	24.12	31.14	48.82
State government	95.02	93.47	82.62	105.51	83.05	90.48	92.66	104.40	104.27
From own sources	874.86	1045.22	859.49	995.05	995.13	798.41	777.21	772.57	778.59
Taxes	443.05	547.80	432.32	474.30	501.64	420.43	383.84	359.64	437.57
Property	225.36	343.32	206.40	208.79	268.83	202.21	192.43	164.39	215.31
Other	217.69	204.48	225.92	265.51	232.82	218.22	191.41	195.25	222.25
Charges and miscellaneous	431.81	497.42	427.17	520.74	493.49	377.98	393.37	412.93	341.02
Utility and liquor store revenue	411.73	788.80	103.99	378.81	433.73	339.56	376.85	480.62	273.73
Employee retirement revenue	142.16	298.09	171.29	243.18	160.58	118.17	72.14	28.05	28.57
Expenditure	1470.59	2121.35	1179.91	1630.51	1550.57	1333.93	1280.37	1360.09	1179.15
General expenditure	1031.73	1373.62	975.88	1176.52	1083.37	921.64	876.18	894.22	928.57
Current expenditure	900.33	1104.86	891.32	1082.65	945.89	803.40	782.59	789.33	800.36
Capital outlay	131.40	268.75	84.56	93.87	137.48	118.24	93.59	104.88	128.21
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	7.94	13.07	7.21	4.21	2.83	7.97	9.67	6.76	8.77
Social services and income maintenance:									
Public welfare	2.86	8.21	—	—	.11	.01	.43	.23	14.05
Hospitals	2.67	17.74	—	—	.03	—	—	—	.09
Health	12.82	30.22	15.81	7.11	15.40	11.48	6.05	8.98	6.48
Transportation:									
Highways	68.00	56.26	57.57	80.52	51.82	56.84	67.42	80.43	93.09
Capital outlay	20.56	16.66	24.42	20.33	7.05	21.34	20.08	26.58	25.51
Air transportation	10.76	26.37	.78	12.02	.99	13.75	4.88	14.52	4.64
Other transportation	19.76	78.02	10.12	18.63	22.78	4.81	9.12	2.81	2.27
Public safety:									
Police protection	204.44	190.75	210.31	255.35	221.98	206.54	189.55	175.57	195.75
Fire protection	96.96	115.79	91.18	110.97	92.58	112.40	92.48	74.89	74.53
Correction	5.75	37.12	—	.62	—	—	—	.60	.22
Protective inspection and regulation	16.88	11.77	14.09	24.86	22.84	16.93	16.59	16.35	13.56
Environment and housing:									
Natural resources	9.42	1.09	11.86	11.02	7.32	6.76	9.24	11.72	19.44
Parks and recreation	109.71	111.20	115.48	141.65	131.71	123.35	97.48	93.25	65.47
Housing and community development	27.90	52.49	19.57	39.86	47.28	21.23	17.15	12.51	14.83
Sewerage	82.09	59.85	97.23	98.07	88.14	80.86	71.97	81.21	91.62
Solid waste management	78.51	107.83	104.77	73.73	58.74	47.64	78.67	78.47	74.79
Governmental administration:									
Financial administration	40.07	38.31	19.57	44.00	31.22	37.94	40.97	46.96	57.89
Judicial and legal	10.31	25.57	5.07	9.39	8.39	7.30	5.87	6.97	10.98
General public buildings	2.26	13.69	—	—	—	1.42	—	—	—
Other governmental administration	33.95	44.05	12.30	24.26	32.32	30.64	34.78	44.58	44.46
Interest on general debt	92.13	233.93	111.20	93.50	117.28	54.46	41.25	46.69	32.09
Other and unallocable	96.56	100.30	71.78	126.74	129.62	79.31	82.63	90.73	103.55
Utility and liquor store expenditure	384.76	627.82	103.59	376.48	432.41	372.52	373.57	456.96	239.94
Employee retirement expenditure	54.10	119.91	100.44	77.51	34.79	39.77	30.63	8.92	10.65
Debt outstanding at end of fiscal year	2134.43	5136.08	1754.39	1256.03	3251.75	1891.99	1462.94	1451.31	600.60
Exhibit: Salaries and wages	407.81	444.86	405.20	528.15	397.64	381.44	377.11	365.19	352.47

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
GEORGIA									
Amounts (thousand dollars)									
Number of municipalities	535	1	—	4	2	2	8	34	484
Population, 1996	2,954,910	401,907	—	622,629	167,996	106,399	265,152	523,423	867,404
Revenue	4,445,584	998,173	—	744,030	274,365	193,835	357,137	885,970	992,074
General revenue	3,056,473	813,869	—	630,819	183,503	105,379	248,749	511,363	562,791
Intergovernmental revenue	562,392	127,995	—	121,774	38,484	19,408	38,735	78,271	137,725
Federal Government	89,521	39,439	—	27,061	6,179	3,059	2,024	2,780	8,979
State government	104,561	5,214	—	37,565	6,559	259	6,346	11,465	37,153
From own sources	2,494,081	685,874	—	509,045	145,019	85,971	210,014	433,092	425,066
Taxes	1,181,912	241,153	—	315,115	75,074	42,596	77,970	211,859	218,145
Property	530,061	109,087	—	128,028	35,739	22,043	37,934	108,702	88,528
Other	651,851	132,066	—	187,087	39,335	20,553	40,036	103,157	129,617
Charges and miscellaneous	1,312,169	444,721	—	193,930	69,945	43,375	132,044	221,233	206,921
Utility and liquor store revenue	1,217,076	89,287	—	54,237	81,415	88,456	108,388	366,010	429,283
Employee retirement revenue	172,035	95,017	—	58,974	9,447	—	—	8,597	—
Expenditure	4,569,973	1,143,359	—	714,368	260,145	195,716	361,840	845,100	1,049,445
General expenditure	3,129,688	887,683	—	622,744	168,142	121,397	256,806	483,834	589,082
Current expenditure	2,520,713	696,915	—	492,278	149,367	81,614	214,068	408,911	477,560
Capital outlay	608,975	190,768	—	130,466	18,775	39,783	42,738	74,923	111,522
Education services:									
Education	16,341	—	—	—	—	—	400	7,638	8,303
Libraries	11,041	—	—	1,557	972	—	1,711	2,846	3,955
Social services and income maintenance:									
Public welfare	13,927	881	—	2,617	2,550	3,045	121	1,865	2,848
Hospitals	71,582	—	—	9,238	660	—	61,600	—	84
Health	23,995	—	—	17,506	4,833	—	380	620	656
Transportation:									
Highways	233,442	46,868	—	44,419	7,844	10,259	21,644	40,892	61,516
Capital outlay	59,203	4,058	—	16,697	1,658	5,157	8,934	12,283	10,416
Air transportation	204,354	189,525	—	10,262	2,088	—	12	2,067	400
Other transportation	4,208	—	—	3,160	684	—	10	—	354
Public safety:									
Police protection	469,355	99,810	—	88,895	28,050	14,256	41,437	78,928	117,979
Fire protection	234,751	59,146	—	51,396	13,205	9,190	23,824	42,036	35,954
Correction	68,011	21,035	—	39,916	1,275	405	800	2,570	2,010
Protective inspection and regulation	23,694	3,943	—	7,120	1,200	426	2,111	5,592	3,302
Environment and housing:									
Natural resources	2,944	1,310	—	1,044	103	—	—	12	475
Parks and recreation	196,343	63,500	—	37,857	10,946	8,078	10,609	41,736	23,617
Housing and community development	97,743	14,625	—	35,769	5,221	2,741	6,286	13,855	19,246
Sewerage	323,054	93,180	—	42,087	12,667	6,493	18,498	49,756	100,373
Solid waste management	218,605	36,515	—	32,077	14,116	6,625	19,658	51,816	57,798
Governmental administration:									
Financial administration	51,534	12,842	—	12,306	4,171	2,138	3,558	9,580	6,939
Judicial and legal	51,901	15,890	—	17,603	3,766	1,309	1,985	5,066	6,282
General public buildings	37,483	6,425	—	8,468	4,172	1,960	3,327	6,249	6,882
Other governmental administration	219,620	32,667	—	24,726	10,926	22,981	17,713	34,735	75,872
Interest on general debt	149,872	90,171	—	27,734	1,917	5,194	3,616	18,016	3,224
Other and unallocable	405,888	99,350	—	106,987	36,776	26,297	17,506	67,959	51,013
Utility and liquor store expenditure	1,308,633	151,769	—	72,742	88,187	74,319	105,034	356,219	460,363
Employee retirement expenditure	131,652	103,907	—	18,882	3,816	—	—	5,047	—
Debt outstanding at end of fiscal year	3,727,037	1,339,107	—	769,828	109,978	135,029	208,672	581,652	582,771
Exhibit: Salaries and wages	1,162,504	371,534	—	209,831	70,362	35,333	76,279	179,982	219,183
Percent Distribution									
Number of municipalities	100.0	.2	—	.7	.4	.4	1.5	6.4	90.5
Population, 1996	100.0	13.6	—	21.1	5.7	3.6	9.0	17.7	29.4
Revenue	100.0	22.5	—	16.7	6.2	4.4	8.0	19.9	22.3
General revenue	100.0	26.6	—	20.6	6.0	3.4	8.1	16.7	18.4
Intergovernmental revenue	100.0	22.8	—	21.7	6.8	3.5	6.9	13.9	24.5
Federal Government	100.0	44.1	—	30.2	6.9	3.4	2.3	3.1	10.0
State government	100.0	5.0	—	35.9	6.3	.2	6.1	11.0	35.5
From own sources	100.0	27.5	—	20.4	5.8	3.4	8.4	17.4	17.0
Taxes	100.0	20.4	—	26.7	6.4	3.6	6.6	17.9	18.5
Property	100.0	20.6	—	24.2	6.7	4.2	7.2	20.5	16.7
Other	100.0	20.3	—	28.7	6.0	3.2	6.1	15.8	19.9
Charges and miscellaneous	100.0	33.9	—	14.8	5.3	3.3	10.1	16.9	15.8
Utility and liquor store revenue	100.0	7.3	—	4.5	6.7	7.3	8.9	30.1	35.3
Employee retirement revenue	100.0	55.2	—	34.3	5.5	—	—	5.0	—
Expenditure	100.0	25.0	—	15.6	5.7	4.3	7.9	18.5	23.0
General expenditure	100.0	28.4	—	19.9	5.4	3.9	8.2	15.5	18.8
Current expenditure	100.0	27.6	—	19.5	5.9	3.2	8.5	16.2	18.9
Capital outlay	100.0	31.3	—	21.4	3.1	6.5	7.0	12.3	18.3
Education services:									
Education	100.0	—	—	—	—	—	2.4	46.7	50.8
Libraries	100.0	—	—	14.1	8.8	—	15.5	25.8	35.8
Social services and income maintenance:									
Public welfare	100.0	6.3	—	18.8	18.3	21.9	.9	13.4	20.4
Hospitals	100.0	—	—	12.9	.9	—	86.1	—	.1
Health	100.0	—	—	73.0	20.1	—	1.6	2.6	2.7

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
GEORGIA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	20.1	—	19.0	3.4	4.4	9.3	17.5	26.4
Capital outlay	100.0	6.9	—	28.2	2.8	8.7	15.1	20.7	17.6
Air transportation	100.0	92.7	—	5.0	1.0	—	—	1.0	.2
Other transportation	100.0	—	—	75.1	16.3	—	.2	—	8.4
Public safety:									
Police protection	100.0	21.3	—	18.9	6.0	3.0	8.8	16.8	25.1
Fire protection	100.0	25.2	—	21.9	5.6	3.9	10.1	17.9	15.3
Correction	100.0	30.9	—	58.7	1.9	.6	1.2	3.8	3.0
Protective inspection and regulation	100.0	16.6	—	30.0	5.1	1.8	8.9	23.6	13.9
Environment and housing:									
Natural resources	100.0	44.5	—	35.5	3.5	—	—	.4	16.1
Parks and recreation	100.0	32.3	—	19.3	5.6	4.1	5.4	21.3	12.0
Housing and community development	100.0	15.0	—	36.6	5.3	2.8	6.4	14.2	19.7
Sewerage	100.0	28.8	—	13.0	3.9	2.0	5.7	15.4	31.1
Solid waste management	100.0	16.7	—	14.7	6.5	3.0	9.0	23.7	26.4
Governmental administration:									
Financial administration	100.0	24.9	—	23.9	8.1	4.1	6.9	18.6	13.5
Judicial and legal	100.0	30.6	—	33.9	7.3	2.5	3.8	9.8	12.1
General public buildings	100.0	17.1	—	22.6	11.1	5.2	8.9	16.7	18.4
Other governmental administration	100.0	14.9	—	11.3	5.0	10.5	8.1	15.8	34.5
Interest on general debt	100.0	60.2	—	18.5	1.3	3.5	2.4	12.0	2.2
Other and unallocable	100.0	24.5	—	26.4	9.1	6.5	4.3	16.7	12.6
Utility and liquor store expenditure	100.0	11.6	—	5.6	6.7	5.7	8.0	27.2	35.2
Employee retirement expenditure	100.0	78.9	—	14.3	2.9	—	—	3.8	—
Debt outstanding at end of fiscal year	100.0	35.9	—	20.7	3.0	3.6	5.6	15.6	15.6
Exhibit: Salaries and wages	100.0	32.0	—	18.0	6.1	3.0	6.6	15.5	18.9
Per capita amounts (dollars)									
Revenue	1504.47	2483.59	—	1194.98	1633.16	1821.77	1346.91	1692.65	1143.73
General revenue	1034.37	2025.02	—	1013.15	1092.31	990.41	938.14	976.96	648.82
Intergovernmental revenue	190.32	318.47	—	195.58	229.08	182.41	146.09	149.54	158.78
Federal government	30.30	98.13	—	43.46	36.78	28.75	7.63	5.31	10.35
State government	35.39	12.97	—	60.33	39.04	2.43	23.93	21.90	42.83
From own sources	844.05	1706.55	—	817.57	863.23	808.01	792.05	827.42	490.04
Taxes	399.98	600.02	—	506.10	446.88	400.34	294.06	404.76	251.49
Property	179.38	271.42	—	205.62	212.74	207.17	143.07	207.68	102.06
Other	220.60	328.60	—	300.48	234.14	193.17	150.99	197.08	149.43
Charges and miscellaneous	444.06	1106.53	—	311.47	416.35	407.66	497.99	422.67	238.55
Utility and liquor store revenue	411.88	222.16	—	87.11	484.62	831.36	408.78	699.26	494.91
Employee retirement revenue	58.22	236.42	—	94.72	56.23	—	—	16.42	—
Expenditure	1546.57	2844.83	—	1147.34	1548.52	1839.45	1364.65	1614.56	1209.87
General expenditure	1059.15	2208.68	—	1000.18	1000.87	1140.96	968.52	924.37	679.13
Current expenditure	853.06	1734.02	—	790.64	889.11	767.06	807.34	781.22	550.56
Capital outlay	206.09	474.66	—	209.54	111.76	373.90	161.18	143.14	128.57
Education services:									
Education	5.53	—	—	—	—	—	1.51	14.59	9.57
Libraries	3.74	—	—	2.50	5.79	—	6.45	5.44	4.56
Social services and income maintenance:									
Public welfare	4.71	2.19	—	4.20	15.18	28.62	.46	3.56	3.28
Hospitals	24.22	—	—	14.84	3.93	—	232.32	—	.10
Health	8.12	—	—	28.12	28.77	—	1.43	1.18	.76
Transportation:									
Highways	79.00	116.61	—	71.34	46.69	96.42	81.63	78.12	70.92
Capital outlay	20.04	10.10	—	26.82	9.87	48.47	33.69	23.47	12.01
Air transportation	69.16	471.56	—	16.48	12.43	—	.05	3.95	.46
Other transportation	1.42	—	—	5.08	4.07	—	.04	—	.41
Public safety:									
Police protection	158.84	248.34	—	142.77	166.97	133.99	156.28	150.79	136.01
Fire protection	79.44	147.16	—	82.55	78.60	86.37	89.85	80.31	41.45
Correction	23.02	52.34	—	64.11	7.59	3.81	3.02	4.91	2.32
Protective inspection and regulation	8.02	9.81	—	11.44	7.14	4.00	7.96	10.68	3.81
Environment and housing:									
Natural resources	1.00	3.26	—	1.68	.61	—	—	.02	.55
Parks and recreation	66.45	158.00	—	60.80	65.16	75.92	40.01	79.74	27.23
Housing and community development	33.08	36.39	—	57.45	31.08	25.76	23.71	26.47	22.19
Sewerage	109.33	231.84	—	67.60	75.40	61.03	69.76	95.06	115.72
Solid waste management	73.98	90.85	—	51.52	84.03	62.27	74.14	98.99	66.63
Governmental administration:									
Financial administration	17.44	31.95	—	19.76	24.83	20.09	13.42	18.30	8.00
Judicial and legal	17.56	39.54	—	28.27	22.42	12.30	7.49	9.68	7.24
General public buildings	12.68	15.99	—	13.60	24.83	18.42	12.55	11.94	7.93
Other governmental administration	74.32	81.28	—	39.71	65.04	215.99	66.80	66.36	87.47
Interest on general debt	50.72	224.36	—	44.54	11.41	48.82	13.64	32.42	3.72
Other and unallocable	137.36	247.20	—	171.83	218.91	247.15	66.02	129.84	58.81
Utility and liquor store expenditure	442.87	377.62	—	116.83	524.94	698.49	396.13	680.56	530.74
Employee retirement expenditure	44.55	258.53	—	30.33	22.71	—	—	9.64	—
Debt outstanding at end of fiscal year	1261.30	3331.88	—	1236.42	654.65	1269.08	786.99	1111.25	671.86
Exhibit: Salaries and wages	393.41	924.43	—	337.01	418.83	332.08	287.68	343.86	252.69

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
HAWAII									
Amounts (thousand dollars)									
Number of municipalities	1	1	—	—	—	—	—	—	—
Population, 1996	871,766	871,766	—	—	—	—	—	—	—
Revenue	1,102,069	1,102,069	—	—	—	—	—	—	—
General revenue	975,403	975,403	—	—	—	—	—	—	—
Intergovernmental revenue	146,496	146,496	—	—	—	—	—	—	—
Federal Government	73,840	73,840	—	—	—	—	—	—	—
State government	71,674	71,674	—	—	—	—	—	—	—
From own sources	828,907	828,907	—	—	—	—	—	—	—
Taxes	526,880	526,880	—	—	—	—	—	—	—
Property	413,844	413,844	—	—	—	—	—	—	—
Other	113,036	113,036	—	—	—	—	—	—	—
Charges and miscellaneous	302,027	302,027	—	—	—	—	—	—	—
Utility and liquor store revenue	126,666	126,666	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1,169,547	1,169,547	—	—	—	—	—	—	—
General expenditure	958,090	958,090	—	—	—	—	—	—	—
Current expenditure	846,762	846,762	—	—	—	—	—	—	—
Capital outlay	111,328	111,328	—	—	—	—	—	—	—
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	333	333	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	12,056	12,056	—	—	—	—	—	—	—
Transportation:									
Highways	25,138	25,138	—	—	—	—	—	—	—
Capital outlay	9,489	9,489	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	91	91	—	—	—	—	—	—	—
Public safety:									
Police protection	130,223	130,223	—	—	—	—	—	—	—
Fire protection	53,696	53,696	—	—	—	—	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	5,552	5,552	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	4,038	4,038	—	—	—	—	—	—	—
Parks and recreation	69,986	69,986	—	—	—	—	—	—	—
Housing and community development	68,194	68,194	—	—	—	—	—	—	—
Sewerage	104,075	104,075	—	—	—	—	—	—	—
Solid waste management	89,766	89,766	—	—	—	—	—	—	—
Governmental administration:									
Financial administration	43,246	43,246	—	—	—	—	—	—	—
Judicial and legal	19,119	19,119	—	—	—	—	—	—	—
General public buildings	12,785	12,785	—	—	—	—	—	—	—
Other governmental administration	18,668	18,668	—	—	—	—	—	—	—
Interest on general debt	122,492	122,492	—	—	—	—	—	—	—
Other and unallocable	178,632	178,632	—	—	—	—	—	—	—
Utility and liquor store expenditure	211,457	211,457	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1,698,471	1,698,471	—	—	—	—	—	—	—
Exhibit: Salaries and wages	372,800	372,800	—	—	—	—	—	—	—
Percent Distribution									
Number of municipalities	100.0	100.0	—	—	—	—	—	—	—
Population, 1996	100.0	100.0	—	—	—	—	—	—	—
Revenue	100.0	100.0	—	—	—	—	—	—	—
General revenue	100.0	100.0	—	—	—	—	—	—	—
Intergovernmental revenue	100.0	100.0	—	—	—	—	—	—	—
Federal Government	100.0	100.0	—	—	—	—	—	—	—
State government	100.0	100.0	—	—	—	—	—	—	—
From own sources	100.0	100.0	—	—	—	—	—	—	—
Taxes	100.0	100.0	—	—	—	—	—	—	—
Property	100.0	100.0	—	—	—	—	—	—	—
Other	100.0	100.0	—	—	—	—	—	—	—
Charges and miscellaneous	100.0	100.0	—	—	—	—	—	—	—
Utility and liquor store revenue	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
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	—	—	—	—	—	—	—	—	—
Health	100.0	100.0	—	—	—	—	—	—	—

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
HAWAII—Con.									
Percent Distribution—Con.									
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	1264.18	1264.18	—	—	—	—	—	—	—
General revenue	1118.88	1118.88	—	—	—	—	—	—	—
Intergovernmental revenue	168.05	168.05	—	—	—	—	—	—	—
Federal Government	84.70	84.70	—	—	—	—	—	—	—
State government	82.22	82.22	—	—	—	—	—	—	—
From own sources	950.84	950.84	—	—	—	—	—	—	—
Taxes	604.38	604.38	—	—	—	—	—	—	—
Property	474.72	474.72	—	—	—	—	—	—	—
Other	129.66	129.66	—	—	—	—	—	—	—
Charges and miscellaneous	346.45	346.45	—	—	—	—	—	—	—
Utility and liquor store revenue	145.30	145.30	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1341.58	1341.58	—	—	—	—	—	—	—
General expenditure	1099.02	1099.02	—	—	—	—	—	—	—
Current expenditure	971.32	971.32	—	—	—	—	—	—	—
Capital outlay	127.70	127.70	—	—	—	—	—	—	—
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries .....	.38	.38	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	13.83	13.83	—	—	—	—	—	—	—
Transportation:									
Highways	28.84	28.84	—	—	—	—	—	—	—
Capital outlay	10.88	10.88	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation .....	.10	.10	—	—	—	—	—	—	—
Public safety:									
Police protection	149.38	149.38	—	—	—	—	—	—	—
Fire protection	61.59	61.59	—	—	—	—	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	6.37	6.37	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	4.63	4.63	—	—	—	—	—	—	—
Parks and recreation	80.28	80.28	—	—	—	—	—	—	—
Housing and community development	78.23	78.23	—	—	—	—	—	—	—
Sewerage	119.38	119.38	—	—	—	—	—	—	—
Solid waste management	102.97	102.97	—	—	—	—	—	—	—
Governmental administration:									
Financial administration	49.61	49.61	—	—	—	—	—	—	—
Judicial and legal	21.93	21.93	—	—	—	—	—	—	—
General public buildings	14.67	14.67	—	—	—	—	—	—	—
Other governmental administration	21.41	21.41	—	—	—	—	—	—	—
Interest on general debt	140.51	140.51	—	—	—	—	—	—	—
Other and unallocable	204.91	204.91	—	—	—	—	—	—	—
Utility and liquor store expenditure	242.56	242.56	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1948.31	1948.31	—	—	—	—	—	—	—
Exhibit: Salaries and wages	427.64	427.64	—	—	—	—	—	—	—

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IDAHO									
Amounts (thousand dollars)									
Number of municipalities	200	--	--	1	--	1	5	6	187
Population, 1996	740,865	--	--	152,737	--	51,344	178,973	100,730	257,081
Revenue	586,951	--	--	131,673	--	37,540	175,327	58,353	184,058
General revenue	478,244	--	--	130,946	--	30,964	126,585	50,873	138,876
Intergovernmental revenue	112,486	--	--	22,703	--	8,258	30,845	10,074	40,606
Federal Government	17,890	--	--	4,668	--	1,701	3,793	516	7,212
State government	81,460	--	--	18,035	--	5,436	21,412	7,760	28,817
From own sources	365,758	--	--	108,243	--	22,706	95,740	40,799	98,270
Taxes	166,562	--	--	49,566	--	12,787	46,516	16,252	41,441
Property	139,197	--	--	41,142	--	11,500	39,986	13,444	33,125
Other	27,365	--	--	8,424	--	1,287	6,530	2,808	8,316
Charges and miscellaneous	199,196	--	--	58,677	--	9,919	49,224	24,547	56,829
Utility and liquor store revenue	108,024	--	--	727	--	6,226	48,409	7,480	45,182
Employee retirement revenue	683	--	--	--	--	350	333	--	--
Expenditure	597,986	--	--	142,508	--	33,390	178,844	64,101	179,143
General expenditure	491,741	--	--	137,594	--	28,150	137,364	56,928	131,705
Current expenditure	383,418	--	--	90,938	--	25,029	108,148	46,904	112,399
Capital outlay	108,323	--	--	46,656	--	3,121	29,216	10,024	19,306
Education services:									
Education	--	--	--	--	--	--	--	--	--
Libraries	14,315	--	--	3,832	--	998	5,703	1,202	2,580
Social services and income maintenance:									
Public welfare	26	--	--	--	--	--	--	--	26
Hospitals	15,549	--	--	--	--	--	--	--	15,549
Health	8,439	--	--	445	--	1,161	1,326	4,449	1,058
Transportation:									
Highways	48,669	--	--	508	--	2,971	19,505	7,075	18,610
Capital outlay	16,935	--	--	--	--	375	10,101	1,859	4,600
Air transportation	23,802	--	--	13,712	--	873	7,037	616	1,564
Other transportation	2,033	--	--	1,743	--	--	131	146	13
Public safety:									
Police protection	73,366	--	--	17,220	--	4,725	21,246	8,801	21,374
Fire protection	46,280	--	--	15,580	--	3,665	17,227	3,665	6,143
Correction	64	--	--	--	--	--	--	--	64
Protective inspection and regulation	5,862	--	--	2,733	--	19	2,092	465	553
Environment and housing:									
Natural resources	--	--	--	--	--	--	--	--	--
Parks and recreation	31,869	--	--	7,784	--	2,893	11,709	3,176	6,307
Housing and community development	3,804	--	--	569	--	496	2,035	425	279
Sewerage	76,695	--	--	26,264	--	3,220	14,779	12,166	20,266
Solid waste management	35,987	--	--	9,427	--	2,686	10,660	5,089	8,125
Governmental administration:									
Financial administration	18,098	--	--	4,511	--	194	2,217	1,321	9,855
Judicial and legal	5,661	--	--	2,287	--	276	1,170	884	1,044
General public buildings	5,305	--	--	874	--	350	1,917	1,078	1,086
Other governmental administration	20,595	--	--	4,554	--	1,157	6,321	2,462	6,101
Interest on general debt	6,930	--	--	2,638	--	468	1,812	511	1,501
Other and unallocable	48,392	--	--	22,913	--	1,998	10,477	3,397	9,607
Utility and liquor store expenditure	105,089	--	--	4,914	--	4,464	41,100	7,173	47,438
Employee retirement expenditure	1,156	--	--	--	--	776	380	--	--
Debt outstanding at end of fiscal year	242,230	--	--	51,909	--	23,820	97,477	12,184	56,840
Exhibit: Salaries and wages	183,757	--	--	49,715	--	1,051	56,862	21,364	54,765
Percent Distribution									
Number of municipalities	100.0	--	--	5	--	5	2.5	3.0	93.5
Population, 1996	100.0	--	--	20.6	--	6.9	24.2	13.6	34.7
Revenue	100.0	--	--	22.4	--	6.4	29.9	9.9	31.4
General revenue	100.0	--	--	27.4	--	6.5	26.5	10.6	29.0
Intergovernmental revenue	100.0	--	--	20.2	--	7.3	27.4	9.0	36.1
Federal Government	100.0	--	--	26.1	--	9.5	21.2	2.9	40.3
State government	100.0	--	--	22.1	--	6.7	26.3	9.5	35.4
From own sources	100.0	--	--	29.6	--	6.2	26.2	11.2	26.9
Taxes	100.0	--	--	29.8	--	7.7	27.9	9.8	24.9
Property	100.0	--	--	29.6	--	8.3	28.7	9.7	23.8
Other	100.0	--	--	30.8	--	4.7	23.9	10.3	30.4
Charges and miscellaneous	100.0	--	--	29.5	--	5.0	24.7	12.3	28.5
Utility and liquor store revenue	100.0	--	--	.7	--	5.8	44.8	6.9	41.8
Employee retirement revenue	100.0	--	--	--	--	51.2	48.8	--	--
Expenditure	100.0	--	--	23.8	--	5.6	29.9	10.7	30.0
General expenditure	100.0	--	--	28.0	--	5.7	27.9	11.6	26.8
Current expenditure	100.0	--	--	23.7	--	6.5	28.2	12.2	29.3
Capital outlay	100.0	--	--	43.1	--	2.9	27.0	9.3	17.8
Education services:									
Education	--	--	--	--	--	--	--	--	--
Libraries	100.0	--	--	26.8	--	7.0	39.8	8.4	18.0
Social services and income maintenance:									
Public welfare	100.0	--	--	--	--	--	--	--	100.0
Hospitals	100.0	--	--	--	--	--	--	--	100.0
Health	100.0	--	--	5.3	--	13.8	15.7	52.7	12.5

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IDAHO—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	1.0	—	6.1	40.1	14.5	38.2
Capital outlay	100.0	—	—	—	—	2.2	59.6	11.0	27.2
Air transportation	100.0	—	—	57.6	—	3.7	29.6	2.6	6.6
Other transportation	100.0	—	—	85.7	—	—	6.4	7.2	.6
Public safety:									
Police protection	100.0	—	—	23.5	—	6.4	29.0	12.0	29.1
Fire protection	100.0	—	—	33.7	—	7.9	37.2	7.9	13.3
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	—	46.6	—	.3	35.7	7.9	9.4
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	24.4	—	9.1	36.7	10.0	19.8
Housing and community development	100.0	—	—	15.0	—	13.0	53.5	11.2	7.3
Sewerage	100.0	—	—	34.2	—	4.2	19.3	15.9	26.4
Solid waste management	100.0	—	—	26.2	—	7.5	29.6	14.1	22.6
Governmental administration:									
Financial administration	100.0	—	—	24.9	—	1.1	12.2	7.3	54.5
Judicial and legal	100.0	—	—	40.4	—	4.9	20.7	15.6	18.4
General public buildings	100.0	—	—	16.5	—	6.6	36.1	20.3	20.5
Other governmental administration	100.0	—	—	22.1	—	5.6	30.7	12.0	29.6
Interest on general debt	100.0	—	—	38.1	—	6.8	26.1	7.4	21.7
Other and unallocable	100.0	—	—	47.3	—	4.1	21.7	7.0	19.9
Utility and liquor store expenditure	100.0	—	—	4.7	—	4.2	39.1	6.8	45.1
Employee retirement expenditure	100.0	—	—	—	—	67.1	32.9	—	—
Debt outstanding at end of fiscal year	100.0	—	—	21.4	—	9.8	40.2	5.0	23.5
Exhibit: Salaries and wages	100.0	—	—	27.1	—	.6	30.9	11.6	29.8
Per capita amounts (dollars)									
Revenue	792.25	—	—	862.09	—	731.15	979.63	579.30	715.95
General revenue	645.52	—	—	857.33	—	603.07	707.29	505.04	540.20
Intergovernmental revenue	151.83	—	—	148.64	—	160.84	172.34	100.01	157.95
Federal Government	24.15	—	—	30.56	—	33.13	21.19	5.12	28.05
State government	109.95	—	—	118.08	—	105.87	119.64	77.04	112.09
From own sources	493.69	—	—	708.69	—	442.23	534.94	405.03	382.25
Taxes	224.82	—	—	324.52	—	249.05	259.91	161.34	161.20
Property	187.88	—	—	269.36	—	223.98	223.42	133.47	128.85
Other	36.94	—	—	55.15	—	25.07	36.49	27.88	32.35
Charges and miscellaneous	268.87	—	—	384.17	—	193.19	275.04	243.69	221.05
Utility and liquor store revenue	145.81	—	—	4.76	—	121.26	270.48	74.26	175.75
Employee retirement revenue .....	.92	—	—	—	—	6.82	1.86	—	—
Expenditure	807.15	—	—	933.03	—	650.32	999.28	636.36	696.83
General expenditure	663.74	—	—	900.86	—	548.26	767.51	565.15	512.31
Current expenditure	517.53	—	—	595.39	—	487.48	604.27	465.64	437.21
Capital outlay	146.21	—	—	305.47	—	60.79	163.24	99.51	75.10
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	19.32	—	—	25.09	—	19.44	31.87	11.93	10.04
Social services and income maintenance:									
Public welfare .....	.04	—	—	—	—	—	—	—	.10
Hospitals	20.99	—	—	—	—	—	—	—	60.48
Health	11.39	—	—	2.91	—	22.61	7.41	44.17	4.12
Transportation:									
Highways	65.69	—	—	3.33	—	57.86	108.98	70.24	72.39
Capital outlay	22.86	—	—	—	—	7.30	56.44	18.46	17.89
Air transportation	32.13	—	—	89.78	—	17.00	39.32	6.12	6.08
Other transportation	2.74	—	—	11.41	—	—	.73	1.45	.05
Public safety:									
Police protection	99.03	—	—	112.74	—	92.03	118.71	87.37	83.14
Fire protection	62.47	—	—	102.01	—	71.38	96.25	36.38	23.90
Correction .....	.09	—	—	—	—	—	—	—	.25
Protective inspection and regulation	7.91	—	—	17.89	—	.37	11.69	4.62	2.15
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	43.02	—	—	50.96	—	56.35	65.42	31.53	24.53
Housing and community development	5.13	—	—	3.73	—	9.66	11.37	4.22	1.09
Sewerage	103.52	—	—	171.96	—	62.71	82.58	120.78	78.83
Solid waste management	48.57	—	—	61.72	—	52.31	59.56	50.52	31.60
Governmental administration:									
Financial administration	24.43	—	—	29.53	—	3.78	12.39	13.11	38.33
Judicial and legal	7.64	—	—	14.97	—	5.38	6.54	8.78	4.06
General public buildings	7.16	—	—	5.72	—	6.82	10.71	10.70	4.22
Other governmental administration	27.80	—	—	29.82	—	22.53	35.32	24.44	23.73
Interest on general debt	9.35	—	—	17.27	—	9.11	10.12	5.07	5.84
Other and unallocable	65.32	—	—	150.02	—	38.91	58.54	33.72	37.37
Utility and liquor store expenditure	141.85	—	—	32.17	—	86.94	229.64	71.21	184.53
Employee retirement expenditure	1.56	—	—	—	—	15.11	2.12	—	—
Debt outstanding at end of fiscal year	326.96	—	—	339.86	—	463.93	544.65	120.96	221.10
Exhibit: Salaries and wages	248.03	—	—	325.49	—	20.47	317.71	212.09	213.03

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ILLINOIS									
Amounts (thousand dollars)									
Number of municipalities	1,288	1	—	5	4	14	51	113	1,100
Population, 1996	9,977,557	2,721,547	—	592,164	330,892	844,701	1,750,414	1,850,899	1,886,940
Revenue	12,495,730	5,633,198	—	727,220	354,611	814,480	1,607,922	1,745,604	1,612,695
General revenue	9,489,869	4,172,926	—	471,865	286,650	667,914	1,322,807	1,429,997	1,137,710
Intergovernmental revenue	2,996,245	1,195,517	—	191,453	111,955	209,366	466,095	425,654	396,205
Federal Government	426,839	343,830	—	21,915	6,092	11,312	8,828	7,618	27,244
State government	2,533,019	851,489	—	167,601	105,168	195,561	444,982	410,913	357,305
From own sources	6,493,624	2,977,409	—	280,412	174,695	458,548	856,712	1,004,343	741,505
Taxes	3,804,190	1,742,104	—	183,039	116,133	314,374	510,562	542,776	395,202
Property	1,822,931	625,582	—	101,684	62,867	170,160	298,476	335,684	228,478
Other	1,981,259	1,116,522	—	81,355	53,266	144,214	212,086	207,092	166,724
Charges and miscellaneous	2,689,434	1,235,305	—	97,373	58,562	144,174	346,150	461,567	346,303
Utility and liquor store revenue	1,536,437	276,965	—	220,136	46,485	98,894	203,338	240,398	450,221
Employee retirement revenue	1,469,424	1,183,307	—	35,219	21,476	47,672	81,777	75,209	24,764
Expenditure	11,587,237	5,097,967	—	740,306	324,228	820,546	1,519,985	1,602,163	1,482,048
General expenditure	9,226,308	4,144,017	—	477,647	272,485	702,969	1,275,880	1,318,541	1,034,769
Current expenditure	7,712,472	3,461,349	—	402,335	217,431	545,142	1,072,717	1,106,163	907,335
Capital outlay	1,513,836	682,668	—	75,312	55,054	157,827	203,163	212,378	127,434
Education services:									
Education	1,759	901	—	—	—	—	—	852	6
Libraries	211,135	68,961	—	21,333	11,832	31,803	44,922	23,988	8,296
Social services and income maintenance:									
Public welfare	160,759	139,055	—	6,203	—	2,570	2,143	2,022	8,766
Hospitals	145,000	—	—	—	—	—	—	96,024	48,976
Health	151,775	125,126	—	3,719	1,193	6,564	4,653	5,772	4,748
Transportation:									
Highways	1,168,107	424,694	—	76,479	36,928	92,921	172,522	173,876	190,687
Capital outlay	490,210	278,285	—	30,051	12,780	32,930	51,112	48,751	36,301
Air transportation	457,911	446,859	—	1,011	588	2,963	2,993	2,665	832
Other transportation	79,848	47,583	—	2,843	2,021	9,368	10,142	6,915	976
Public safety:									
Police protection	1,873,995	859,440	—	91,704	62,003	132,851	249,322	259,331	219,344
Fire protection	720,943	274,241	—	58,790	30,757	86,024	135,719	100,503	34,909
Correction	50	—	—	—	—	—	—	—	50
Protective inspection and regulation	69,744	24,540	—	6,367	3,137	6,547	16,510	9,494	3,149
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	256,272	42,437	—	12,500	7,704	21,518	44,479	69,440	58,194
Housing and community development	296,303	182,982	—	31,836	11,514	22,819	33,920	9,249	3,983
Sewerage	425,533	106,859	—	16,466	6,377	65,633	76,330	84,514	69,354
Solid waste management	358,500	190,886	—	18,137	6,425	29,426	45,593	41,916	26,117
Governmental administration:									
Financial administration	310,581	51,010	—	10,381	16,644	13,706	35,853	42,062	140,925
Judicial and legal	55,775	22,903	—	3,616	1,803	4,558	10,271	8,981	3,643
General public buildings	153,305	42,673	—	10,189	5,527	12,416	31,186	38,712	12,602
Other governmental administration	285,152	46,456	—	14,056	6,311	26,640	66,456	78,379	46,854
Interest on general debt	765,877	487,803	—	31,213	16,412	41,103	105,994	54,461	28,891
Other and unallocable	1,277,984	558,608	—	60,804	45,309	93,539	186,872	209,385	123,467
Utility and liquor store expenditure	1,569,442	322,078	—	236,452	38,931	84,786	201,281	250,102	435,812
Employee retirement expenditure	791,487	631,866	—	26,207	12,812	32,791	42,824	33,520	11,467
Debt outstanding at end of fiscal year	13,957,342	8,216,145	—	761,024	378,215	742,993	1,812,217	1,118,403	928,345
Exhibit: Salaries and wages	4,086,575	2,036,065	—	249,261	114,214	290,273	511,629	510,643	374,490
Percent Distribution									
Number of municipalities	100.0	.1	—	.4	.3	1.1	4.0	8.8	85.4
Population, 1996	100.0	27.3	—	5.9	3.3	8.5	17.5	18.6	18.9
Revenue	100.0	45.1	—	5.8	2.8	6.5	12.9	14.0	12.9
General revenue	100.0	44.0	—	5.0	3.0	7.0	13.9	15.1	12.0
Intergovernmental revenue	100.0	39.9	—	6.4	3.7	7.0	15.6	14.2	13.2
Federal Government	100.0	80.6	—	5.1	1.4	2.7	2.1	1.8	6.4
State government	100.0	33.6	—	6.6	4.2	7.7	17.6	16.2	14.1
From own sources	100.0	45.9	—	4.3	2.7	7.1	13.2	15.5	11.4
Taxes	100.0	45.8	—	4.8	3.1	8.3	13.4	14.3	10.4
Property	100.0	34.3	—	5.6	3.4	9.3	16.4	18.4	12.5
Other	100.0	56.4	—	4.1	2.7	7.3	10.7	10.5	8.4
Charges and miscellaneous	100.0	45.9	—	3.6	2.2	5.4	12.9	17.2	12.9
Utility and liquor store revenue	100.0	18.0	—	14.3	3.0	6.4	13.2	15.6	29.3
Employee retirement revenue	100.0	80.5	—	2.4	1.5	3.2	5.6	5.1	1.7
Expenditure	100.0	44.0	—	6.4	2.8	7.1	13.1	13.8	12.8
General expenditure	100.0	44.9	—	5.2	3.0	7.6	13.8	14.3	11.2
Current expenditure	100.0	44.9	—	5.2	2.8	7.1	13.9	14.3	11.8
Capital outlay	100.0	45.1	—	5.0	3.6	10.4	13.4	14.0	8.4
Education services:									
Education	100.0	51.2	—	—	—	—	—	48.4	.3
Libraries	100.0	32.7	—	10.1	5.6	15.1	21.3	11.4	3.9
Social services and income maintenance:									
Public welfare	100.0	86.5	—	3.9	—	1.6	1.3	1.3	5.5
Hospitals	100.0	—	—	—	—	—	—	66.2	33.8
Health	100.0	82.4	—	2.5	.8	4.3	3.1	3.8	3.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ILLINOIS—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	36.4	—	6.5	3.2	8.0	14.8	14.9	16.3
Capital outlay	100.0	56.8	—	6.1	2.6	6.7	10.4	9.9	7.4
Air transportation	100.0	97.6	—	.2	.1	.6	.7	.6	.2
Other transportation	100.0	59.6	—	3.6	2.5	11.7	12.7	8.7	1.2
Public safety:									
Police protection	100.0	45.9	—	4.9	3.3	7.1	13.3	13.8	11.7
Fire protection	100.0	38.0	—	8.2	4.3	11.9	18.8	13.9	4.8
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	35.2	—	9.1	4.5	9.4	23.7	13.6	4.5
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	16.6	—	4.9	3.0	8.4	17.4	27.1	22.7
Housing and community development	100.0	61.8	—	10.7	3.9	7.7	11.4	3.1	1.3
Sewerage	100.0	25.1	—	3.9	1.5	15.4	17.9	19.9	16.3
Solid waste management	100.0	53.2	—	5.1	1.8	8.2	12.7	11.7	7.3
Governmental administration:									
Financial administration	100.0	16.4	—	3.3	5.4	4.4	11.5	13.5	45.4
Judicial and legal	100.0	41.1	—	6.5	3.2	8.2	18.4	16.1	6.5
General public buildings	100.0	27.8	—	6.6	3.6	8.1	20.3	25.3	8.2
Other governmental administration	100.0	16.3	—	4.9	2.2	9.3	23.3	27.5	16.4
Interest on general debt	100.0	63.7	—	4.1	2.1	5.4	13.8	7.1	3.8
Other and unallocable	100.0	43.7	—	4.8	3.5	7.3	14.6	16.4	9.7
Utility and liquor store expenditure	100.0	20.5	—	15.1	2.5	5.4	12.8	15.9	27.8
Employee retirement expenditure	100.0	79.8	—	3.3	1.6	4.1	5.4	4.2	1.4
Debt outstanding at end of fiscal year	100.0	58.9	—	5.5	2.7	5.3	13.0	8.0	6.7
Exhibit: Salaries and wages	100.0	49.8	—	6.1	2.8	7.1	12.5	12.5	9.2
Per capita amounts (dollars)									
Revenue	1252.38	2069.85	—	1228.07	1071.68	964.22	918.60	943.11	854.66
General revenue	951.12	1533.29	—	796.85	866.29	790.71	755.71	772.60	602.94
Intergovernmental revenue	300.30	439.28	—	323.31	338.34	247.86	266.28	229.97	209.97
Federal government	42.78	126.34	—	37.01	18.41	13.39	5.04	4.12	14.44
State government	253.87	312.87	—	283.03	317.83	231.52	254.22	222.01	189.36
From own sources	650.82	1094.01	—	473.54	527.95	542.85	489.43	542.62	392.97
Taxes	381.27	640.12	—	309.10	350.97	372.17	291.68	293.25	209.44
Property	182.70	229.86	—	171.72	189.99	201.44	170.52	181.36	121.08
Other	198.57	410.25	—	137.39	160.98	170.73	121.16	111.89	88.36
Charges and miscellaneous	269.55	453.90	—	164.44	176.98	170.68	197.75	249.37	183.53
Utility and liquor store revenue	153.99	101.77	—	371.75	140.48	117.08	116.17	129.88	238.60
Employee retirement revenue	147.27	434.79	—	59.48	64.90	56.44	46.72	40.63	13.12
Expenditure	1161.33	1873.18	—	1250.17	979.86	971.40	868.36	865.61	785.42
General expenditure	924.71	1522.67	—	806.61	823.49	832.21	728.90	712.38	548.38
Current expenditure	772.98	1271.83	—	679.43	657.11	645.37	612.84	597.64	480.85
Capital outlay	151.72	250.84	—	127.18	166.38	186.84	116.07	114.74	67.53
Education services:									
Education .....	.18	.33	—	—	—	—	—	.46	—
Libraries	21.16	25.34	—	36.03	35.76	37.65	25.66	12.96	4.40
Social services and income maintenance:									
Public welfare	16.11	51.09	—	10.48	—	3.04	1.22	1.09	4.65
Hospitals	14.53	—	—	—	—	—	—	51.88	25.96
Health	15.21	45.98	—	6.28	3.61	7.77	2.66	3.12	2.52
Transportation:									
Highways	117.07	156.05	—	129.15	111.60	110.00	98.56	93.94	101.06
Capital outlay	49.13	102.25	—	50.75	38.62	38.98	29.20	26.34	19.24
Air transportation	45.89	164.19	—	1.71	1.78	3.51	1.71	1.44	.44
Other transportation	8.00	17.48	—	4.80	6.11	11.09	5.79	3.74	.52
Public safety:									
Police protection	187.82	315.79	—	154.86	187.38	157.28	142.44	140.11	116.24
Fire protection	72.26	100.77	—	99.28	92.95	101.84	77.54	54.30	18.50
Correction .....	.01	—	—	—	—	—	—	—	.03
Protective inspection and regulation	6.99	9.02	—	10.75	9.48	7.75	9.43	5.13	1.67
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	25.68	15.59	—	21.11	23.28	25.47	25.41	37.52	30.84
Housing and community development	29.70	67.23	—	53.76	34.80	27.01	19.38	5.00	2.11
Sewerage	42.65	39.26	—	27.81	19.27	77.70	43.61	45.66	36.75
Solid waste management	35.93	70.14	—	30.63	19.42	34.84	26.05	22.65	13.84
Governmental administration:									
Financial administration	31.13	18.74	—	17.53	50.30	16.23	20.48	22.73	74.68
Judicial and legal	5.59	8.42	—	6.11	5.45	5.40	5.87	4.85	1.93
General public buildings	15.36	15.68	—	17.21	16.70	14.70	17.82	20.92	6.68
Other governmental administration	28.58	17.07	—	23.74	19.07	31.54	37.97	42.35	24.83
Interest on general debt	76.76	179.24	—	52.71	49.60	48.66	60.55	29.42	15.31
Other and unallocable	128.09	205.25	—	102.68	136.93	110.74	106.76	113.13	65.43
Utility and liquor store expenditure	157.30	118.34	—	399.30	117.65	100.37	114.99	135.12	230.96
Employee retirement expenditure	79.33	232.17	—	44.26	38.72	38.82	24.47	18.11	6.08
Debt outstanding at end of fiscal year	1398.87	3018.92	—	1285.16	1143.02	879.59	1035.31	604.25	491.98
Exhibit: Salaries and wages	409.58	748.13	—	420.93	345.17	343.64	292.29	275.89	198.46

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
INDIANA									
Amounts (thousand dollars)									
Number of municipalities	569	1	1	3	1	4	18	39	502
Population, 1996	3,706,716	746,737	214,716	336,531	80,081	249,253	624,444	623,047	831,907
Revenue	4,067,832	1,224,988	138,187	353,404	98,180	226,206	629,760	615,643	781,464
General revenue	3,365,256	1,187,803	110,514	320,953	88,247	167,465	503,040	435,759	551,475
Intergovernmental revenue	856,168	289,447	28,588	80,079	19,592	45,362	131,204	102,105	159,791
Federal Government	125,148	34,725	5,784	16,065	5,148	12,588	17,642	5,788	27,408
State government	623,852	247,779	21,274	60,697	14,444	31,312	85,212	66,351	96,783
From own sources	2,509,088	898,356	81,926	240,874	68,655	122,103	371,836	333,654	391,684
Taxes	1,315,651	520,689	44,745	123,965	31,135	76,814	209,275	165,106	143,922
Property	1,085,244	416,835	37,475	110,981	30,323	62,279	177,660	129,420	120,271
Other	230,407	103,854	7,270	12,984	812	14,535	31,615	35,686	23,651
Charges and miscellaneous	1,193,437	377,667	37,181	116,909	37,520	45,289	162,561	168,548	247,762
Utility and liquor store revenue	642,772	7,580	24,304	19,902	8,202	58,183	121,847	174,465	228,289
Employee retirement revenue	59,804	29,605	3,369	12,549	1,731	558	4,873	5,419	1,700
Expenditure	4,059,491	1,289,500	134,310	331,763	104,454	242,656	571,445	601,272	784,091
General expenditure	3,287,454	1,222,878	109,947	287,432	91,760	169,530	459,759	417,593	528,555
Current expenditure	2,752,492	956,321	103,962	260,572	89,673	153,317	412,049	356,872	419,726
Capital outlay	534,962	266,557	5,985	26,860	2,087	16,213	47,710	60,721	108,829
Education services:									
Education	688	681	—	—	—	—	—	—	7
Libraries	600	—	—	—	—	—	—	—	600
Social services and income maintenance:									
Public welfare	77,412	76,979	—	119	—	182	69	50	13
Hospitals	272,596	232,595	—	—	—	—	—	19,860	20,141
Health	55,999	32,436	1,073	6,730	788	1,847	5,790	4,034	3,301
Transportation:									
Highways	236,958	63,819	10,568	17,137	5,885	12,108	36,469	40,683	50,289
Capital outlay	53,462	30,453	1,085	788	695	1,845	5,013	5,229	8,354
Air transportation	105,994	88,731	—	6,950	—	431	4,572	3,602	1,708
Other transportation	9,982	4,759	850	943	—	1,484	1,530	227	189
Public safety:									
Police protection	372,455	101,534	24,187	41,451	11,881	20,992	67,581	59,206	45,623
Fire protection	246,130	41,879	14,701	33,788	8,311	20,634	59,572	42,261	24,984
Correction	45,399	44,618	—	—	38	156	353	226	8
Protective inspection and regulation	2,960	295	55	1,348	—	466	497	251	48
Environment and housing:									
Natural resources	5,660	4,092	—	1,291	—	—	73	113	91
Parks and recreation	223,040	79,831	13,544	30,409	4,384	11,965	38,265	24,946	19,696
Housing and community development	120,891	65,559	6,695	16,947	3,994	11,240	11,550	1,894	3,012
Sewerage	449,445	63,373	10,550	32,942	16,887	28,230	72,541	85,868	139,054
Solid waste management	112,269	29,644	4,152	10,637	2,442	11,551	23,265	15,391	15,187
Governmental administration:									
Financial administration	107,761	59,304	2,774	10,073	447	11,106	13,295	4,365	6,397
Judicial and legal	49,077	36,850	388	2,387	745	1,279	2,896	1,864	2,668
General public buildings	22,762	3,560	—	1,353	794	1,045	4,166	4,412	7,432
Other governmental administration	74,067	11,381	2,253	3,457	1,348	3,306	11,555	19,175	21,592
Interest on general debt	270,713	145,177	5,451	18,447	3,103	5,159	24,061	13,835	55,480
Other and unallocable	424,596	35,781	12,706	51,023	30,713	26,349	81,659	75,330	111,035
Utility and liquor store expenditure	679,549	28,055	18,894	23,827	9,564	71,626	101,421	173,433	252,729
Employee retirement expenditure	92,488	38,567	5,469	20,504	3,130	1,500	10,265	10,246	2,807
Debt outstanding at end of fiscal year	4,649,487	2,373,738	81,378	209,786	56,696	118,194	428,748	369,183	1,011,764
Exhibit: Salaries and wages	1,392,291	358,793	94,617	145,139	37,158	89,078	252,051	204,270	211,185
Percent Distribution									
Number of municipalities	100.0	.2	.2	.5	.2	.7	3.2	6.9	88.2
Population, 1996	100.0	20.1	5.8	9.1	2.2	6.7	16.8	16.8	22.4
Revenue	100.0	30.1	3.4	8.7	2.4	5.6	15.5	15.1	19.2
General revenue	100.0	35.3	3.3	9.5	2.6	5.0	14.9	12.9	16.4
Intergovernmental revenue	100.0	33.8	3.3	9.4	2.3	5.3	15.3	11.9	18.7
Federal Government	100.0	27.7	4.6	12.8	4.1	10.1	14.1	4.6	21.9
State government	100.0	39.7	3.4	9.7	2.3	5.0	13.7	10.6	15.5
From own sources	100.0	35.8	3.3	9.6	2.7	4.9	14.8	13.3	15.6
Taxes	100.0	39.6	3.4	9.4	2.4	5.8	15.9	12.5	10.9
Property	100.0	38.4	3.5	10.2	2.8	5.7	16.4	11.9	11.1
Other	100.0	45.1	3.2	5.6	.4	6.3	13.7	15.5	10.3
Charges and miscellaneous	100.0	31.6	3.1	9.8	3.1	3.8	13.6	14.1	20.8
Utility and liquor store revenue	100.0	1.2	3.8	3.1	1.3	9.1	19.0	27.1	35.5
Employee retirement revenue	100.0	49.5	5.6	21.0	2.9	.9	8.1	9.1	2.8
Expenditure	100.0	31.8	3.3	8.2	2.6	6.0	14.1	14.8	19.3
General expenditure	100.0	37.2	3.3	8.7	2.8	5.2	14.0	12.7	16.1
Current expenditure	100.0	34.7	3.8	9.5	3.3	5.6	15.0	13.0	15.2
Capital outlay	100.0	49.8	1.1	5.0	.4	3.0	8.9	11.4	20.3
Education services:									
Education	100.0	99.0	—	—	—	—	—	—	1.0
Libraries	100.0	—	—	—	—	—	—	—	100.0
Social services and income maintenance:									
Public welfare	100.0	99.4	—	.2	—	.2	.1	.1	—
Hospitals	100.0	—	—	—	—	—	—	7.3	7.4
Health	100.0	57.9	1.9	12.0	1.4	3.3	10.3	7.2	5.9

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
INDIANA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	26.9	4.5	7.2	2.5	5.1	15.4	17.2	21.2
Capital outlay	100.0	57.0	2.0	1.5	1.3	3.5	9.4	9.8	15.6
Air transportation	100.0	83.7	—	6.6	—	.4	4.3	3.4	1.6
Other transportation	100.0	47.7	8.5	9.4	—	14.9	15.3	2.3	1.9
Public safety:									
Police protection	100.0	27.3	6.5	11.1	3.2	5.6	18.1	15.9	12.2
Fire protection	100.0	17.0	6.0	13.7	3.4	8.4	24.2	17.2	10.2
Correction	100.0	98.3	—	—	.1	.3	.8	.5	—
Protective inspection and regulation	100.0	10.0	1.9	45.5	—	15.7	16.8	8.5	1.6
Environment and housing:									
Natural resources	100.0	72.3	—	22.8	—	—	1.3	2.0	1.6
Parks and recreation	100.0	35.8	6.1	13.6	2.0	5.4	17.2	11.2	8.8
Housing and community development	100.0	54.2	5.5	14.0	3.3	9.3	9.6	1.6	2.5
Sewerage	100.0	14.1	2.3	7.3	3.8	6.3	16.1	19.1	30.9
Solid waste management	100.0	26.4	3.7	9.5	2.2	10.3	20.7	13.7	13.5
Governmental administration:									
Financial administration	100.0	55.0	2.6	9.3	.4	10.3	12.3	4.1	5.9
Judicial and legal	100.0	75.1	.8	4.9	1.5	2.6	5.9	3.8	5.4
General public buildings	100.0	15.6	—	5.9	3.5	4.6	18.3	19.4	32.7
Other governmental administration	100.0	15.4	3.0	4.7	1.8	4.5	15.6	25.9	29.2
Interest on general debt	100.0	53.6	2.0	6.8	1.1	1.9	8.9	5.1	20.5
Other and unallocable	100.0	8.4	3.0	12.0	7.2	6.2	19.2	17.7	26.2
Utility and liquor store expenditure	100.0	4.1	2.8	3.5	1.4	10.5	14.9	25.5	37.2
Employee retirement expenditure	100.0	41.7	5.9	22.2	3.4	1.6	11.1	11.1	3.0
Debt outstanding at end of fiscal year	100.0	51.1	1.8	4.5	1.2	2.5	9.2	7.9	21.8
Exhibit: Salaries and wages	100.0	25.8	6.8	10.4	2.7	6.4	18.1	14.7	15.2
Per capita amounts (dollars)									
Revenue	1097.42	1640.45	643.58	1050.14	1226.01	907.54	1008.51	988.12	939.36
General revenue	907.88	1590.66	514.70	953.71	1101.97	671.87	805.58	699.40	662.90
Intergovernmental revenue	230.98	387.62	133.14	237.95	244.65	181.99	210.11	163.88	192.08
Federal government	33.76	46.50	26.94	47.74	64.28	50.50	28.25	9.29	32.95
State government	168.30	331.82	99.08	180.36	180.37	125.62	136.46	106.49	116.34
From own sources	676.90	1203.04	381.56	715.76	857.32	489.88	595.47	535.52	470.83
Taxes	354.94	697.29	208.39	368.36	388.79	308.18	335.14	265.00	173.00
Property	292.78	558.21	174.53	329.78	378.65	249.86	284.51	207.72	144.57
Other	62.16	139.08	33.86	38.58	10.14	58.31	50.63	57.28	28.43
Charges and miscellaneous	321.97	505.76	173.16	347.39	468.53	181.70	260.33	270.52	297.82
Utility and liquor store revenue	173.41	10.15	113.19	59.14	102.42	233.43	195.13	280.02	274.42
Employee retirement revenue	16.13	39.65	15.69	37.29	21.62	2.24	7.80	8.70	2.04
Expenditure	1095.17	1726.85	625.52	985.83	1304.35	973.53	915.13	965.05	942.52
General expenditure	886.89	1637.63	512.06	854.10	1145.84	680.15	736.27	670.24	635.35
Current expenditure	742.57	1280.67	484.18	774.29	1119.78	615.11	659.87	572.79	504.53
Capital outlay	144.32	356.96	27.87	79.81	26.06	65.05	76.40	97.46	130.82
Education services:									
Education .....	.19	.91	—	—	—	—	—	—	.01
Libraries .....	.16	—	—	—	—	—	—	—	.72
Social services and income maintenance:									
Public welfare	20.88	103.09	—	.35	—	.73	.11	.08	.02
Hospitals	73.54	311.48	—	—	—	—	—	31.88	24.21
Health	15.11	43.44	5.00	20.00	9.84	7.41	9.27	6.47	3.97
Transportation:									
Highways	63.93	85.46	49.22	50.92	73.49	48.58	58.40	65.30	60.45
Capital outlay	14.42	40.78	5.05	2.34	8.68	7.40	8.03	8.39	10.04
Air transportation	28.60	118.82	—	20.65	—	1.73	7.32	5.78	2.05
Other transportation	2.69	6.37	3.96	2.80	—	5.95	2.45	.36	.23
Public safety:									
Police protection	100.48	135.97	112.65	123.17	148.36	84.22	108.23	95.03	54.84
Fire protection	66.40	56.08	68.47	100.40	103.78	82.78	95.40	67.83	30.03
Correction	12.25	59.75	—	—	.47	.63	.57	.36	.01
Protective inspection and regulation .....	.80	.40	.26	4.01	—	1.87	.80	.40	.06
Environment and housing:									
Natural resources	1.53	5.48	—	3.84	—	—	.12	.18	.11
Parks and recreation	60.17	106.91	63.08	90.36	54.74	48.00	61.28	40.04	23.68
Housing and community development	32.61	87.79	31.18	50.36	49.87	45.09	18.50	3.04	3.62
Sewerage	121.25	84.87	48.13	97.89	210.87	113.26	116.17	137.82	167.15
Solid waste management	30.29	39.70	19.34	31.61	30.49	46.34	37.26	24.70	18.26
Governmental administration:									
Financial administration	29.07	79.42	12.92	29.93	5.58	44.56	21.29	7.01	7.69
Judicial and legal	13.24	49.35	1.81	7.09	9.30	5.13	4.64	2.99	3.21
General public buildings	6.14	4.77	—	4.02	9.91	4.19	6.67	7.08	8.93
Other governmental administration	19.98	15.24	10.49	10.27	16.83	13.26	18.50	30.78	25.95
Interest on general debt	73.03	194.42	25.39	54.82	38.75	20.70	38.53	22.21	66.69
Other and unallocable	114.55	47.92	59.18	151.61	383.52	105.71	130.77	120.91	133.47
Utility and liquor store expenditure	183.33	37.57	88.00	70.80	119.43	287.36	162.42	278.36	303.79
Employee retirement expenditure	24.95	51.65	25.47	60.93	39.09	6.02	16.44	16.44	3.37
Debt outstanding at end of fiscal year	1254.34	3178.81	379.00	623.38	707.98	474.19	686.61	592.54	1216.20
Exhibit: Salaries and wages	375.61	480.48	440.66	431.28	464.01	357.38	403.64	327.86	253.86

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IOWA									
Amounts (thousand dollars)									
Number of municipalities	950	--	--	2	2	4	9	16	917
Population, 1996	2,181,402	--	--	306,904	180,801	238,826	290,348	246,886	917,637
Revenue	2,594,805	--	--	415,210	200,887	287,129	423,140	348,732	919,707
General revenue	2,112,288	--	--	373,465	193,516	271,100	349,998	261,565	662,644
Intergovernmental revenue	457,126	--	--	69,660	52,065	75,820	59,828	48,005	151,748
Federal Government	172,340	--	--	29,862	21,898	45,482	18,626	15,956	40,516
State government	260,406	--	--	38,849	29,684	28,657	36,944	28,908	97,364
From own sources	1,655,162	--	--	303,805	141,451	195,280	290,170	213,560	510,896
Taxes	767,022	--	--	149,084	79,718	105,800	115,602	89,171	227,647
Property	643,074	--	--	136,744	64,342	77,512	90,373	76,328	197,775
Other	123,948	--	--	12,340	15,376	28,288	25,229	12,843	29,872
Charges and miscellaneous	888,140	--	--	154,721	61,733	89,480	174,568	124,389	283,249
Utility and liquor store revenue	479,633	--	--	39,488	7,371	15,534	73,039	87,167	257,034
Employee retirement revenue	2,884	--	--	2,257	--	495	103	--	29
Expenditure	2,609,970	--	--	399,215	213,561	314,603	405,295	354,745	922,551
General expenditure	2,095,491	--	--	355,205	201,300	293,200	331,809	259,240	654,737
Current expenditure	1,525,069	--	--	281,147	147,017	175,651	252,403	185,648	483,203
Capital outlay	570,422	--	--	74,058	54,283	117,549	79,406	73,592	171,534
Education services:									
Education	--	--	--	--	--	--	--	--	--
Libraries	72,054	--	--	8,673	3,991	8,120	12,894	10,422	27,954
Social services and income maintenance:									
Public welfare	10,129	--	--	--	2,141	371	1,592	1,533	4,492
Hospitals	199,190	--	--	--	--	--	88,491	45,081	65,618
Health	29,654	--	--	2,924	186	4,667	6,560	5,577	9,740
Transportation:									
Highways	344,782	--	--	36,326	31,842	45,673	56,415	43,145	131,381
Capital outlay	169,289	--	--	6,087	10,521	28,812	35,462	27,824	60,583
Air transportation	61,118	--	--	30,010	10,208	6,711	1,909	4,863	7,417
Other transportation	23,448	--	--	12,949	1,570	6,409	1,627	657	236
Public safety:									
Police protection	209,470	--	--	50,183	14,472	25,812	29,917	24,817	64,269
Fire protection	111,740	--	--	23,015	16,617	20,009	17,140	13,857	21,102
Correction	373	--	--	--	--	--	63	3	307
Protective inspection and regulation	7,994	--	--	1,830	770	1,508	1,644	1,112	1,130
Environment and housing:									
Natural resources	150	--	--	--	--	--	150	--	--
Parks and recreation	141,152	--	--	17,940	18,061	16,701	19,764	19,823	48,863
Housing and community development	98,375	--	--	27,999	16,776	22,799	7,941	6,379	16,481
Sewerage	280,980	--	--	59,908	13,063	68,057	22,095	28,580	89,277
Solid waste management	95,337	--	--	19,803	6,146	12,865	9,132	12,542	34,849
Governmental administration:									
Financial administration	39,756	--	--	4,222	2,975	4,540	5,578	4,170	18,271
Judicial and legal	9,364	--	--	1,958	628	1,144	1,379	528	3,727
General public buildings	25,001	--	--	1,865	6,764	1,496	2,205	2,214	10,457
Other governmental administration	27,797	--	--	3,937	3,151	3,022	4,975	3,591	9,121
Interest on general debt	134,964	--	--	28,474	23,320	20,290	18,866	13,769	30,245
Other and unallocable	172,663	--	--	23,189	28,619	23,006	21,472	16,577	59,800
Utility and liquor store expenditure	512,985	--	--	42,888	12,261	21,185	73,414	95,505	267,732
Employee retirement expenditure	1,494	--	--	1,122	--	218	72	--	82
Debt outstanding at end of fiscal year	2,839,831	--	--	565,116	349,244	396,440	390,723	422,499	715,809
Exhibit: Salaries and wages	677,209	--	--	128,390	75,683	83,895	115,605	89,495	184,141
Percent Distribution									
Number of municipalities	100.0	--	--	.2	.2	.4	.9	1.7	96.5
Population, 1996	100.0	--	--	14.1	8.3	10.9	13.3	11.3	42.1
Revenue	100.0	--	--	16.0	7.7	11.1	16.3	13.4	35.4
General revenue	100.0	--	--	17.7	9.2	12.8	16.6	12.4	31.4
Intergovernmental revenue	100.0	--	--	15.2	11.4	16.6	13.1	10.5	33.2
Federal Government	100.0	--	--	17.3	12.7	26.4	10.8	9.3	23.5
State government	100.0	--	--	14.9	11.4	11.0	14.2	11.1	37.4
From own sources	100.0	--	--	18.4	8.5	11.8	17.5	12.9	30.9
Taxes	100.0	--	--	19.4	10.4	13.8	15.1	11.6	29.7
Property	100.0	--	--	21.3	10.0	12.1	14.1	11.9	30.8
Other	100.0	--	--	10.0	12.4	22.8	20.4	10.4	24.1
Charges and miscellaneous	100.0	--	--	17.4	7.0	10.1	19.7	14.0	31.9
Utility and liquor store revenue	100.0	--	--	8.2	1.5	3.2	15.2	18.2	53.6
Employee retirement revenue	100.0	--	--	78.3	--	17.2	3.6	--	1.0
Expenditure	100.0	--	--	15.3	8.2	12.1	15.5	13.6	35.3
General expenditure	100.0	--	--	17.0	9.6	14.0	15.8	12.4	31.2
Current expenditure	100.0	--	--	18.4	9.6	11.5	16.6	12.2	31.7
Capital outlay	100.0	--	--	13.0	9.5	20.6	13.9	12.9	30.1
Education services:									
Education	--	--	--	--	--	--	--	--	--
Libraries	100.0	--	--	12.0	5.5	11.3	17.9	14.5	38.8
Social services and income maintenance:									
Public welfare	100.0	--	--	--	21.1	3.7	15.7	15.1	44.3
Hospitals	100.0	--	--	--	--	--	44.4	22.6	32.9
Health	100.0	--	--	9.9	.6	15.7	22.1	18.8	32.8

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IOWA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	10.5	9.2	13.2	16.4	12.5	38.1
Capital outlay	100.0	—	—	3.6	6.2	17.0	20.9	16.4	35.8
Air transportation	100.0	—	—	49.1	16.7	11.0	3.1	8.0	12.1
Other transportation	100.0	—	—	55.2	6.7	27.3	6.9	2.8	1.0
Public safety:									
Police protection	100.0	—	—	24.0	6.9	12.3	14.3	11.8	30.7
Fire protection	100.0	—	—	20.6	14.9	17.9	15.3	12.4	18.9
Correction	100.0	—	—	—	—	—	16.9	.8	82.3
Protective inspection and regulation	100.0	—	—	22.9	9.6	18.9	20.6	13.9	14.1
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	100.0	—	—
Parks and recreation	100.0	—	—	12.7	12.8	11.8	14.0	14.0	34.6
Housing and community development	100.0	—	—	28.5	17.1	23.2	8.1	6.5	16.8
Sewerage	100.0	—	—	21.3	4.6	24.2	7.9	10.2	31.8
Solid waste management	100.0	—	—	20.8	6.4	13.5	9.6	13.2	36.6
Governmental administration:									
Financial administration	100.0	—	—	10.6	7.5	11.4	14.0	10.5	46.0
Judicial and legal	100.0	—	—	20.9	6.7	12.2	14.7	5.6	39.8
General public buildings	100.0	—	—	7.5	27.1	6.0	8.8	8.9	41.8
Other governmental administration	100.0	—	—	14.2	11.3	10.9	17.9	12.9	32.8
Interest on general debt	100.0	—	—	21.1	17.3	15.0	14.0	10.2	22.4
Other and unallocable	100.0	—	—	13.4	16.6	13.3	12.4	9.6	34.6
Utility and liquor store expenditure	100.0	—	—	8.4	2.4	4.1	14.3	18.6	52.2
Employee retirement expenditure	100.0	—	—	75.1	—	14.6	4.8	—	5.5
Debt outstanding at end of fiscal year	100.0	—	—	19.9	12.3	14.0	13.8	14.9	25.2
Exhibit: Salaries and wages	100.0	—	—	19.0	11.2	12.4	17.1	13.2	27.2
Per capita amounts (dollars)									
Revenue	1189.51	—	—	1352.90	1111.09	1202.25	1457.35	1412.52	1002.26
General revenue	968.32	—	—	1216.88	1070.33	1135.14	1205.44	1059.44	722.12
Intergovernmental revenue	209.56	—	—	226.98	287.97	317.47	206.06	194.44	165.37
Federal Government	79.00	—	—	97.30	121.12	190.44	64.15	64.63	44.15
State government	119.38	—	—	126.58	164.18	119.99	127.24	117.09	106.10
From own sources	758.76	—	—	989.90	782.36	817.67	999.39	865.01	556.75
Taxes	351.62	—	—	485.77	440.92	443.00	398.15	361.18	248.08
Property	294.80	—	—	445.56	355.87	324.55	311.26	309.16	215.53
Other	56.82	—	—	40.21	85.04	118.45	86.89	52.02	32.55
Charges and miscellaneous	407.14	—	—	504.13	341.44	374.67	601.24	503.83	308.67
Utility and liquor store revenue	219.87	—	—	128.67	40.77	65.04	251.56	353.07	280.10
Employee retirement revenue	1.32	—	—	7.35	—	2.07	.35	—	.03
Expenditure	1196.46	—	—	1300.78	1181.19	1317.29	1395.89	1436.88	1005.36
General expenditure	960.62	—	—	1157.38	1113.38	1227.67	1142.80	1050.04	713.50
Current expenditure	699.12	—	—	916.07	813.14	735.48	869.31	751.96	526.57
Capital outlay	261.49	—	—	241.31	300.24	492.20	273.49	298.08	186.93
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	33.03	—	—	28.26	22.07	34.00	44.41	42.21	30.46
Social services and income maintenance:									
Public welfare	4.64	—	—	—	11.84	1.55	5.48	6.21	4.90
Hospitals	91.31	—	—	—	—	—	304.78	182.60	71.51
Health	13.59	—	—	9.53	1.03	19.54	22.59	22.59	10.61
Transportation:									
Highways	158.06	—	—	118.36	176.12	191.24	194.30	174.76	143.17
Capital outlay	77.61	—	—	19.83	58.19	120.64	122.14	112.70	66.02
Air transportation	28.02	—	—	97.78	56.46	28.10	6.57	19.70	8.08
Other transportation	10.75	—	—	42.19	8.68	26.84	5.60	2.66	.26
Public safety:									
Police protection	96.03	—	—	163.51	80.04	108.08	103.04	100.52	70.04
Fire protection	51.22	—	—	74.99	91.91	83.78	59.03	56.13	23.00
Correction .....	.17	—	—	—	—	—	.22	.01	.33
Protective inspection and regulation	3.66	—	—	5.96	4.26	6.31	5.66	4.50	1.23
Environment and housing:									
Natural resources .....	.07	—	—	—	—	—	.52	—	—
Parks and recreation	64.71	—	—	58.45	99.89	69.93	68.07	80.29	53.25
Housing and community development	45.10	—	—	91.23	92.79	95.46	27.35	25.84	17.96
Sewerage	128.81	—	—	195.20	72.25	284.96	76.10	115.76	97.29
Solid waste management	43.70	—	—	64.53	33.99	53.87	31.45	50.80	37.98
Governmental administration:									
Financial administration	18.22	—	—	13.76	16.45	19.01	19.21	16.89	19.91
Judicial and legal	4.29	—	—	6.38	3.47	4.79	4.75	2.14	4.06
General public buildings	11.46	—	—	6.08	37.41	6.26	7.59	8.97	11.40
Other governmental administration	12.74	—	—	12.83	17.43	12.65	17.13	14.55	9.94
Interest on general debt	61.87	—	—	92.78	128.98	84.96	64.98	55.77	32.96
Other and unallocable	79.15	—	—	75.56	158.29	96.33	73.95	67.14	65.17
Utility and liquor store expenditure	235.16	—	—	139.74	67.81	88.70	252.85	386.84	291.76
Employee retirement expenditure .....	.68	—	—	3.66	—	.91	.25	—	.09
Debt outstanding at end of fiscal year	1301.84	—	—	1841.34	1931.65	1659.95	1345.71	1711.31	780.06
Exhibit: Salaries and wages	310.45	—	—	418.34	418.60	351.28	398.16	362.50	200.67

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KANSAS									
Amounts (thousand dollars)									
Number of municipalities	627	1	—	3	1	1	7	20	594
Population, 1996	2,046,294	320,395	—	393,365	78,666	71,887	270,573	322,430	588,978
Revenue	2,277,619	423,826	—	455,888	84,390	114,335	243,707	373,659	581,814
General revenue	1,780,347	323,567	—	439,961	76,185	102,785	210,942	281,283	345,624
Intergovernmental revenue	392,971	123,433	—	73,548	15,450	17,965	51,489	38,240	72,846
Federal Government	43,781	15,403	—	18,933	540	2,345	3,297	277	2,986
State government	180,619	59,755	—	28,208	5,045	10,961	16,341	19,310	40,999
From own sources	1,387,376	200,134	—	366,413	60,735	84,820	159,453	243,043	272,778
Taxes	636,108	80,319	—	182,604	25,090	21,916	87,724	110,584	127,871
Property	360,607	47,436	—	91,988	13,108	10,585	49,995	61,988	85,507
Other	275,501	32,883	—	90,616	11,982	11,331	37,729	48,596	42,364
Charges and miscellaneous	751,268	119,815	—	183,809	35,645	62,904	71,729	132,459	144,907
Utility and liquor store revenue	421,567	24,868	—	15,927	8,205	11,550	32,726	92,101	236,190
Employee retirement revenue	75,705	75,391	—	—	—	—	39	275	—
Expenditure	2,204,250	401,880	—	454,014	76,288	109,298	244,142	370,902	547,726
General expenditure	1,771,365	340,708	—	429,475	68,924	98,210	208,563	291,880	333,605
Current expenditure	1,405,370	218,580	—	366,421	54,912	82,917	158,662	241,347	282,531
Capital outlay	365,995	122,128	—	63,054	14,012	15,293	49,901	50,533	51,074
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	18,606	5,268	—	—	—	1,302	1,502	5,018	5,516
Social services and income maintenance:									
Public welfare	12,503	8,327	—	615	—	204	780	—	2,577
Hospitals	121,546	—	—	—	—	50,633	—	48,474	22,439
Health	36,390	7,463	—	19,330	61	1,740	1,048	2,318	4,430
Transportation:									
Highways	258,549	67,196	—	54,794	9,879	4,648	30,690	44,250	47,092
Capital outlay	129,496	49,166	—	25,266	7,691	234	16,901	22,054	8,184
Air transportation	26,089	17,086	—	—	—	108	1,596	3,573	3,726
Other transportation	4,208	103	—	3,450	—	356	50	219	30
Public safety:									
Police protection	225,066	39,117	—	64,927	8,801	7,802	29,247	34,044	41,128
Fire protection	121,977	20,716	—	44,343	5,485	4,097	16,457	18,675	12,204
Correction	857	841	—	—	—	—	—	—	16
Protective inspection and regulation	11,035	3,491	—	2,870	710	—	1,798	1,577	589
Environment and housing:									
Natural resources	681	—	—	—	—	—	274	228	179
Parks and recreation	105,730	22,527	—	20,765	2,965	4,394	16,040	17,158	21,881
Housing and community development	42,893	17,362	—	12,258	443	7,369	3,272	608	1,581
Sewerage	146,608	42,709	—	25,810	4,994	1,647	16,903	25,054	29,491
Solid waste management	46,354	1,651	—	2,500	4,491	4,967	5,520	9,915	17,310
Governmental administration:									
Financial administration	48,036	7,223	—	8,965	640	1,077	2,752	4,038	23,341
Judicial and legal	20,472	4,551	—	6,988	751	539	2,824	2,475	2,344
General public buildings	28,129	1,261	—	14,135	3,668	539	4,942	2,161	1,423
Other governmental administration	45,219	1,997	—	10,242	2,799	2,154	7,307	8,192	12,528
Interest on general debt	228,926	30,645	—	114,537	15,593	2,724	27,778	19,635	18,014
Other and unallocable	221,491	41,174	—	22,946	7,644	1,910	37,783	44,268	65,766
Utility and liquor store expenditure	408,357	36,989	—	24,539	7,364	11,088	35,429	78,827	214,121
Employee retirement expenditure	24,528	24,183	—	—	—	—	150	195	—
Debt outstanding at end of fiscal year	4,119,514	634,836	—	1,740,905	282,322	80,704	474,720	441,941	464,086
Exhibit: Salaries and wages	596,469	104,751	—	137,271	19,262	41,884	67,251	83,515	142,535
Percent Distribution									
Number of municipalities	100.0	.2	—	.5	.2	.2	1.1	3.2	94.7
Population, 1996	100.0	15.7	—	19.2	3.8	3.5	13.2	15.8	28.8
Revenue	100.0	18.6	—	20.0	3.7	5.0	10.7	16.4	25.5
General revenue	100.0	18.2	—	24.7	4.3	5.8	11.8	15.8	19.4
Intergovernmental revenue	100.0	31.4	—	18.7	3.9	4.6	13.1	9.7	18.5
Federal Government	100.0	35.2	—	43.2	1.2	5.4	7.5	.6	6.8
State government	100.0	33.1	—	15.6	2.8	6.1	9.0	10.7	22.7
From own sources	100.0	14.4	—	26.4	4.4	6.1	11.5	17.5	19.7
Taxes	100.0	12.6	—	28.7	3.9	3.4	13.8	17.4	20.1
Property	100.0	13.2	—	25.5	3.6	2.9	13.9	17.2	23.7
Other	100.0	11.9	—	32.9	4.3	4.1	13.7	17.6	15.4
Charges and miscellaneous	100.0	15.9	—	24.5	4.7	8.4	9.5	17.6	19.3
Utility and liquor store revenue	100.0	5.9	—	3.8	1.9	2.7	7.8	21.8	56.0
Employee retirement revenue	100.0	99.6	—	—	—	—	.1	.4	—
Expenditure	100.0	18.2	—	20.6	3.5	5.0	11.1	16.8	24.8
General expenditure	100.0	19.2	—	24.2	3.9	5.5	11.8	16.5	18.8
Current expenditure	100.0	15.6	—	26.1	3.9	5.9	11.3	17.2	20.1
Capital outlay	100.0	33.4	—	17.2	3.8	4.2	13.6	13.8	14.0
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	28.3	—	—	—	7.0	8.1	27.0	29.6
Social services and income maintenance:									
Public welfare	100.0	66.6	—	4.9	—	1.6	6.2	—	20.6
Hospitals	100.0	—	—	—	—	41.7	—	39.9	18.5
Health	100.0	20.5	—	53.1	.2	4.8	2.9	6.4	12.2

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KANSAS—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	26.0	—	21.2	3.8	1.8	11.9	17.1	18.2
Capital outlay	100.0	38.0	—	19.5	5.9	.2	13.1	17.0	6.3
Air transportation	100.0	65.5	—	—	—	.4	6.1	13.7	14.3
Other transportation	100.0	2.4	—	82.0	—	8.5	1.2	5.2	.7
Public safety:									
Police protection	100.0	17.4	—	28.8	3.9	3.5	13.0	15.1	18.3
Fire protection	100.0	17.0	—	36.4	4.5	3.4	13.5	15.3	10.0
Correction	100.0	98.1	—	—	—	—	—	—	1.9
Protective inspection and regulation	100.0	31.6	—	26.0	6.4	—	16.3	14.3	5.3
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	40.2	33.5	26.3
Parks and recreation	100.0	21.3	—	19.6	2.8	4.2	15.2	16.2	20.7
Housing and community development	100.0	40.5	—	28.6	1.0	17.2	7.6	1.4	3.7
Sewerage	100.0	29.1	—	17.6	3.4	1.1	11.5	17.1	20.1
Solid waste management	100.0	3.6	—	5.4	9.7	10.7	11.9	21.4	37.3
Governmental administration:									
Financial administration	100.0	15.0	—	18.7	1.3	2.2	5.7	8.4	48.6
Judicial and legal	100.0	22.2	—	34.1	3.7	2.6	13.8	12.1	11.4
General public buildings	100.0	4.5	—	50.3	13.0	1.9	17.6	7.7	5.1
Other governmental administration	100.0	4.4	—	22.6	6.2	4.8	16.2	18.1	27.7
Interest on general debt	100.0	13.4	—	50.0	6.8	1.2	12.1	8.6	7.9
Other and unallocable	100.0	18.6	—	10.4	3.5	.9	17.1	20.0	29.7
Utility and liquor store expenditure	100.0	9.1	—	6.0	1.8	2.7	8.7	19.3	52.4
Employee retirement expenditure	100.0	98.6	—	—	—	—	.6	.8	—
Debt outstanding at end of fiscal year	100.0	15.4	—	42.3	6.9	2.0	11.5	10.7	11.3
Exhibit: Salaries and wages	100.0	17.6	—	23.0	3.2	7.0	11.3	14.0	23.9
Per capita amounts (dollars)									
Revenue	1113.05	1322.82	—	1158.94	1072.76	1590.48	900.71	1158.88	987.84
General revenue	870.03	1009.90	—	1118.45	968.46	1429.81	779.61	872.38	586.82
Intergovernmental revenue	192.04	385.25	—	186.97	196.40	249.91	190.30	118.60	123.68
Federal government	21.40	48.08	—	48.13	6.86	32.62	12.19	.86	5.07
State government	88.27	186.50	—	71.71	64.13	152.48	60.39	59.89	69.61
From own sources	677.99	624.65	—	931.48	772.06	1179.91	589.32	753.79	463.14
Taxes	310.86	250.69	—	464.21	318.94	304.87	324.22	342.97	217.11
Property	176.22	148.05	—	233.85	166.63	147.24	184.77	192.25	145.18
Other	134.63	102.63	—	230.36	152.31	157.62	139.44	150.72	71.93
Charges and miscellaneous	367.14	373.96	—	467.27	453.12	875.04	265.10	410.81	246.03
Utility and liquor store revenue	206.01	77.62	—	40.49	104.30	160.67	120.95	285.65	401.02
Employee retirement revenue	37.00	235.31	—	—	—	—	.14	.85	—
Expenditure	1077.19	1254.33	—	1154.18	969.77	1520.41	902.31	1150.33	929.96
General expenditure	865.65	1063.40	—	1091.80	876.16	1366.17	770.82	905.25	566.41
Current expenditure	686.79	682.22	—	931.50	698.04	1153.44	586.39	748.53	479.70
Capital outlay	178.86	381.18	—	160.29	178.12	212.74	184.43	156.73	86.72
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	9.09	16.44	—	—	—	18.11	5.55	15.56	9.37
Social services and income maintenance:									
Public welfare	6.11	25.99	—	1.56	—	2.84	2.88	—	4.38
Hospitals	59.40	—	—	—	—	704.34	—	150.34	38.10
Health	17.78	23.29	—	49.14	.78	24.20	3.87	7.19	7.52
Transportation:									
Highways	126.35	209.73	—	139.30	125.58	64.66	113.43	137.24	79.96
Capital outlay	63.28	153.45	—	64.23	97.77	3.26	62.46	68.40	13.90
Air transportation	12.75	53.33	—	—	—	1.50	5.90	11.08	6.33
Other transportation	2.06	.32	—	8.77	—	4.95	.18	.68	.05
Public safety:									
Police protection	109.99	122.09	—	165.06	111.88	108.53	108.09	105.59	69.83
Fire protection	59.61	64.66	—	112.73	69.73	56.99	60.82	57.92	20.72
Correction .....	.42	2.62	—	—	—	—	—	—	.03
Protective inspection and regulation	5.39	10.90	—	7.30	9.03	—	6.65	4.89	1.00
Environment and housing:									
Natural resources .....	.33	—	—	—	—	—	1.01	.71	.30
Parks and recreation	51.67	70.31	—	52.79	37.69	61.12	59.28	53.21	37.15
Housing and community development	20.96	54.19	—	31.16	5.63	102.51	12.09	1.89	2.68
Sewerage	71.65	133.30	—	65.61	63.48	22.91	62.47	77.70	50.07
Solid waste management	22.65	5.15	—	6.36	57.09	69.09	20.40	30.75	29.39
Governmental administration:									
Financial administration	23.47	22.54	—	22.79	8.14	14.98	10.17	12.52	39.63
Judicial and legal	10.00	14.20	—	17.76	9.55	7.50	10.44	7.68	3.98
General public buildings	13.75	3.94	—	35.93	46.63	7.50	18.26	6.70	2.42
Other governmental administration	22.10	6.23	—	26.04	35.58	29.96	27.01	25.41	21.27
Interest on general debt	111.87	95.65	—	291.17	198.22	37.89	102.66	60.90	30.59
Other and unallocable	108.24	128.51	—	58.33	97.17	26.57	139.64	137.29	111.66
Utility and liquor store expenditure	199.56	115.45	—	62.38	93.61	154.24	130.94	244.48	363.55
Employee retirement expenditure	11.99	75.48	—	—	—	—	.55	.60	—
Debt outstanding at end of fiscal year	2013.16	1981.42	—	4425.67	3588.87	1122.65	1754.50	1370.66	787.95
Exhibit: Salaries and wages	291.49	326.94	—	348.97	244.86	582.64	248.55	259.02	242.00

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KENTUCKY									
Amounts (thousand dollars)									
Number of municipalities	434	—	2	—	—	1	8	22	401
Population, 1996	1,824,435	—	500,631	—	—	54,350	245,071	339,012	685,371
Revenue	2,179,658	—	691,322	—	—	115,692	446,676	388,689	537,279
General revenue	1,544,617	—	616,826	—	—	44,518	240,253	280,630	362,390
Intergovernmental revenue	208,916	—	96,528	—	—	4,538	41,954	20,968	44,928
Federal Government	67,614	—	29,718	—	—	405	23,836	6,836	6,819
State government	110,509	—	48,548	—	—	2,878	13,072	12,253	33,758
From own sources	1,335,701	—	520,298	—	—	39,980	198,299	259,662	317,462
Taxes	688,636	—	290,308	—	—	14,826	115,982	116,774	150,746
Property	185,533	—	74,179	—	—	5,198	25,302	29,896	50,958
Other	503,103	—	216,129	—	—	9,628	90,680	86,878	99,788
Charges and miscellaneous	647,065	—	229,990	—	—	25,154	82,317	142,888	166,716
Utility and liquor store revenue	634,976	—	74,496	—	—	71,174	206,423	108,059	174,824
Employee retirement revenue	65	—	—	—	—	—	—	—	65
Expenditure	2,070,128	—	592,824	—	—	116,383	419,163	412,181	529,577
General expenditure	1,438,429	—	514,857	—	—	44,360	214,846	304,392	359,974
Current expenditure	1,190,267	—	400,448	—	—	37,452	190,976	258,015	303,376
Capital outlay	248,162	—	114,409	—	—	6,908	23,870	46,377	56,598
Education services:									
Education	18,500	—	—	—	—	—	—	18,500	—
Libraries	12,784	—	11,269	—	—	1,323	149	—	43
Social services and income maintenance:									
Public welfare	16,461	—	13,653	—	—	—	714	1,887	207
Hospitals	—	—	—	—	—	—	—	—	—
Health	4,963	—	10	—	—	—	956	2,912	1,085
Transportation:									
Highways	114,858	—	40,563	—	—	2,945	18,129	20,478	32,743
Capital outlay	22,068	—	9,438	—	—	914	2,392	4,059	5,265
Air transportation	1,573	—	—	—	—	—	1,084	—	489
Other transportation	9,501	—	5,739	—	—	2,615	946	150	51
Public safety:									
Police protection	211,046	—	76,858	—	—	5,936	32,138	40,665	55,449
Fire protection	114,549	—	34,215	—	—	4,544	26,291	29,111	20,388
Correction	7,334	—	7,334	—	—	—	—	—	—
Protective inspection and regulation	11,004	—	9,354	—	—	397	626	452	175
Environment and housing:									
Natural resources	1,157	—	—	—	—	—	1,114	—	43
Parks and recreation	66,776	—	34,072	—	—	2,333	12,295	6,573	11,503
Housing and community development	84,086	—	34,173	—	—	1,152	27,434	9,408	11,919
Sewerage	97,728	—	558	—	—	1,167	17,460	27,102	51,441
Solid waste management	69,895	—	15,808	—	—	3,575	11,198	14,575	24,739
Governmental administration:									
Financial administration	38,413	—	13,549	—	—	819	6,398	5,449	12,198
Judicial and legal	7,633	—	5,303	—	—	88	1,477	140	625
General public buildings	6,986	—	2,898	—	—	441	352	1,135	2,160
Other governmental administration	81,711	—	12,070	—	—	87	7,941	22,867	38,746
Interest on general debt	220,048	—	37,913	—	—	7,924	26,798	80,332	67,081
Other and unallocable	241,423	—	159,518	—	—	9,014	21,346	22,167	29,378
Utility and liquor store expenditure	631,535	—	77,967	—	—	72,023	204,317	107,789	169,439
Employee retirement expenditure	164	—	—	—	—	—	—	—	164
Debt outstanding at end of fiscal year	4,418,611	—	707,800	—	—	346,097	595,323	1,544,051	1,225,340
Exhibit: Salaries and wages	512,183	—	209,542	—	—	21,125	82,812	86,933	111,771
Percent Distribution									
Number of municipalities	100.0	—	.5	—	—	.2	1.8	5.1	92.4
Population, 1996	100.0	—	27.4	—	—	3.0	13.4	18.6	37.6
Revenue	100.0	—	31.7	—	—	5.3	20.5	17.8	24.6
General revenue	100.0	—	39.9	—	—	2.9	15.6	18.2	23.5
Intergovernmental revenue	100.0	—	46.2	—	—	2.2	20.1	10.0	21.5
Federal Government	100.0	—	44.0	—	—	.6	35.3	10.1	10.1
State government	100.0	—	43.9	—	—	2.6	11.8	11.1	30.5
From own sources	100.0	—	39.0	—	—	3.0	14.8	19.4	23.8
Taxes	100.0	—	42.2	—	—	2.2	16.8	17.0	21.9
Property	100.0	—	40.0	—	—	2.8	13.6	16.1	27.5
Other	100.0	—	43.0	—	—	1.9	18.0	17.3	19.8
Charges and miscellaneous	100.0	—	35.5	—	—	3.9	12.7	22.1	25.8
Utility and liquor store revenue	100.0	—	11.7	—	—	11.2	32.5	17.0	27.5
Employee retirement revenue	100.0	—	—	—	—	—	—	—	100.0
Expenditure	100.0	—	28.6	—	—	5.6	20.2	19.9	25.6
General expenditure	100.0	—	35.8	—	—	3.1	14.9	21.2	25.0
Current expenditure	100.0	—	33.6	—	—	3.1	16.0	21.7	25.5
Capital outlay	100.0	—	46.1	—	—	2.8	9.6	18.7	22.8
Education services:									
Education	100.0	—	—	—	—	—	—	100.0	—
Libraries	100.0	—	88.1	—	—	10.3	1.2	—	.3
Social services and income maintenance:									
Public welfare	100.0	—	82.9	—	—	—	4.3	11.5	1.3
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	.2	—	—	—	19.3	58.7	21.9

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KENTUCKY—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	35.3	—	—	2.6	15.8	17.8	28.5
Capital outlay	100.0	—	42.8	—	—	4.1	10.8	18.4	23.9
Air transportation	100.0	—	—	—	—	—	68.9	31.1	—
Other transportation	100.0	—	60.4	—	—	27.5	10.0	1.6	.5
Public safety:									
Police protection	100.0	—	36.4	—	—	2.8	15.2	19.3	26.3
Fire protection	100.0	—	29.9	—	—	4.0	23.0	25.4	17.8
Correction	100.0	—	100.0	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	85.0	—	—	3.6	5.7	4.1	1.6
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	96.3	—	3.7
Parks and recreation	100.0	—	51.0	—	—	3.5	18.4	9.8	17.2
Housing and community development	100.0	—	40.6	—	—	1.4	32.6	11.2	14.2
Sewerage	100.0	—	.6	—	—	1.2	17.9	27.7	52.6
Solid waste management	100.0	—	22.6	—	—	5.1	16.0	20.9	35.4
Governmental administration:									
Financial administration	100.0	—	35.3	—	—	2.1	16.7	14.2	31.8
Judicial and legal	100.0	—	69.5	—	—	1.2	19.4	1.8	8.2
General public buildings	100.0	—	41.5	—	—	6.3	5.0	16.2	30.9
Other governmental administration	100.0	—	14.8	—	—	.1	9.7	28.0	47.4
Interest on general debt	100.0	—	17.2	—	—	3.6	12.2	36.5	30.5
Other and unallocable	100.0	—	66.1	—	—	3.7	8.8	9.2	12.2
Utility and liquor store expenditure	100.0	—	12.3	—	—	11.4	32.4	17.1	26.8
Employee retirement expenditure	100.0	—	—	—	—	—	—	—	100.0
Debt outstanding at end of fiscal year	100.0	—	16.0	—	—	7.8	13.5	34.9	27.7
Exhibit: Salaries and wages	100.0	—	40.9	—	—	4.1	16.2	17.0	21.8
Per capita amounts (dollars)									
Revenue	1194.70	—	1380.90	—	—	2128.65	1822.64	1146.53	783.92
General revenue	846.63	—	1232.10	—	—	819.10	980.34	827.79	528.75
Intergovernmental revenue	114.51	—	192.81	—	—	83.50	171.19	61.85	65.55
Federal Government	37.06	—	59.36	—	—	7.45	97.26	20.16	9.95
State government	60.57	—	96.97	—	—	52.95	53.34	36.14	49.26
From own sources	732.12	—	1039.28	—	—	735.60	809.15	765.94	463.20
Taxes	377.45	—	579.88	—	—	272.79	473.26	344.45	219.95
Property	101.69	—	148.17	—	—	95.64	103.24	88.19	74.35
Other	275.76	—	431.71	—	—	177.15	370.02	256.27	145.60
Charges and miscellaneous	354.67	—	459.40	—	—	462.82	335.89	421.48	243.25
Utility and liquor store revenue	348.04	—	148.80	—	—	1309.55	842.30	318.75	255.08
Employee retirement revenue .....	.04	—	—	—	—	—	—	—	.09
Expenditure	1134.67	—	1184.15	—	—	2141.36	1710.37	1215.83	772.69
General expenditure	788.42	—	1028.42	—	—	816.19	876.67	897.88	525.23
Current expenditure	652.40	—	799.89	—	—	689.09	779.27	761.08	442.64
Capital outlay	136.02	—	228.53	—	—	127.10	97.40	136.80	82.58
Education services:									
Education	10.14	—	—	—	—	—	—	54.57	—
Libraries	7.01	—	22.51	—	—	24.34	.61	—	.06
Social services and income maintenance:									
Public welfare	9.02	—	27.27	—	—	—	2.91	5.57	.30
Hospitals	—	—	—	—	—	—	—	—	—
Health	2.72	—	.02	—	—	—	3.90	8.59	1.58
Transportation:									
Highways	62.96	—	81.02	—	—	54.19	73.97	60.40	47.77
Capital outlay	12.10	—	18.85	—	—	16.82	9.76	11.97	7.68
Air transportation .....	.86	—	—	—	—	—	4.42	1.44	—
Other transportation	5.21	—	11.46	—	—	48.11	3.86	.44	.07
Public safety:									
Police protection	115.68	—	153.52	—	—	109.22	131.14	119.95	80.90
Fire protection	62.79	—	68.34	—	—	83.61	107.28	85.87	29.75
Correction	4.02	—	14.65	—	—	—	—	—	—
Protective inspection and regulation	6.03	—	18.68	—	—	7.30	2.55	1.33	.26
Environment and housing:									
Natural resources .....	.63	—	—	—	—	—	4.55	—	.06
Parks and recreation	36.60	—	68.06	—	—	42.93	50.17	19.39	16.78
Housing and community development	46.09	—	68.26	—	—	21.20	111.94	27.75	17.39
Sewerage	53.57	—	1.11	—	—	21.47	71.24	79.94	75.06
Solid waste management	38.31	—	31.58	—	—	65.78	45.69	42.99	36.10
Governmental administration:									
Financial administration	21.05	—	27.06	—	—	15.07	26.11	16.07	17.80
Judicial and legal	4.18	—	10.59	—	—	1.62	6.03	.41	.91
General public buildings	3.83	—	5.79	—	—	8.11	1.44	3.35	3.15
Other governmental administration	44.79	—	24.11	—	—	1.60	32.40	67.45	56.53
Interest on general debt	120.61	—	75.73	—	—	145.80	109.35	236.96	97.88
Other and unallocable	132.33	—	318.63	—	—	165.85	87.10	65.39	42.86
Utility and liquor store expenditure	346.15	—	155.74	—	—	1325.17	833.71	317.95	247.22
Employee retirement expenditure .....	.09	—	—	—	—	—	—	—	.24
Debt outstanding at end of fiscal year	2421.91	—	1413.82	—	—	6367.93	2429.19	4554.56	1787.85
Exhibit: Salaries and wages	280.74	—	418.56	—	—	388.68	337.91	256.43	163.08

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
LOUISIANA									
Amounts (thousand dollars)									
Number of municipalities	302	2	—	3	—	4	3	21	269
Population, 1996	2,473,936	849,127	—	457,487	—	254,064	104,410	301,821	507,027
Revenue	3,263,335	1,410,596	—	706,240	—	323,033	155,565	298,253	369,648
General revenue	2,610,033	1,236,996	—	511,080	—	306,415	91,578	209,928	254,036
Intergovernmental revenue	469,176	229,573	—	77,267	—	55,521	19,226	31,498	56,091
Federal Government	187,240	96,957	—	38,775	—	18,066	8,968	13,470	11,004
State government	230,647	132,453	—	35,383	—	10,372	4,994	15,466	31,979
From own sources	2,140,857	1,007,423	—	433,813	—	250,894	72,352	178,430	197,945
Taxes	1,264,421	600,379	—	223,200	—	146,595	52,494	123,283	118,470
Property	356,502	212,045	—	72,851	—	22,428	10,785	19,039	19,354
Other	907,919	388,334	—	150,349	—	124,167	41,709	104,244	99,116
Charges and miscellaneous	876,436	407,044	—	210,613	—	104,299	19,858	55,147	79,475
Utility and liquor store revenue	509,589	57,659	—	174,366	—	15,049	59,132	87,771	115,612
Employee retirement revenue	143,713	115,941	—	20,794	—	1,569	4,855	554	—
Expenditure	3,162,706	1,387,196	—	642,515	—	301,284	170,028	287,157	374,526
General expenditure	2,505,147	1,203,287	—	449,392	—	275,419	105,021	210,663	261,365
Current expenditure	2,047,453	971,054	—	389,061	—	227,606	78,179	173,094	208,459
Capital outlay	457,694	232,233	—	60,331	—	47,813	26,842	37,569	52,906
Education services:									
Education	287	286	—	—	—	—	—	—	1
Libraries	17,279	15,642	—	1,060	—	—	—	515	62
Social services and income maintenance:									
Public welfare	11,232	4,453	—	2,164	—	943	389	533	2,750
Hospitals	166,003	—	—	100,774	—	49,569	—	—	15,660
Health	43,491	36,783	—	1,813	—	2,278	202	1,552	863
Transportation:									
Highways	212,991	67,752	—	34,929	—	30,729	12,231	26,302	41,048
Capital outlay	54,331	746	—	10,543	—	15,879	3,913	7,701	15,549
Air transportation	124,878	109,266	—	11,964	—	1,067	98	1,130	1,353
Other transportation	10,388	8,228	—	640	—	592	563	365	—
Public safety:									
Police protection	316,279	132,489	—	46,971	—	33,486	15,583	39,442	48,308
Fire protection	165,492	66,780	—	33,709	—	22,317	8,492	20,993	13,201
Correction	52,210	41,105	—	6,438	—	2,695	680	1,213	79
Protective inspection and regulation	14,338	7,027	—	2,489	—	2,348	430	1,921	123
Environment and housing:									
Natural resources	9,524	—	—	9,524	—	—	—	—	—
Parks and recreation	95,653	35,064	—	17,716	—	19,187	7,612	9,059	7,015
Housing and community development	187,336	101,369	—	30,009	—	25,767	7,433	13,586	9,172
Sewerage	251,879	132,366	—	25,930	—	15,353	10,591	24,956	42,683
Solid waste management	112,105	46,090	—	22,318	—	10,040	11,529	10,554	11,574
Governmental administration:									
Financial administration	101,259	36,778	—	19,663	—	7,163	2,288	7,051	28,316
Judicial and legal	80,654	59,331	—	8,627	—	5,491	1,205	3,930	2,070
General public buildings	41,601	19,717	—	6,924	—	7,413	1,585	3,967	1,995
Other governmental administration	62,062	31,372	—	6,934	—	4,595	2,542	10,086	6,533
Interest on general debt	181,844	122,788	—	24,378	—	10,015	4,649	11,097	8,917
Other and unallocable	246,362	128,601	—	34,418	—	24,371	16,919	22,411	19,642
Utility and liquor store expenditure	553,899	103,991	—	178,476	—	21,550	60,852	75,869	113,161
Employee retirement expenditure	103,660	79,918	—	14,647	—	4,315	4,155	625	—
Debt outstanding at end of fiscal year	3,563,352	2,027,908	—	763,643	—	181,009	143,051	227,578	220,163
Exhibit: Salaries and wages	972,844	460,467	—	183,443	—	107,252	38,367	81,359	101,956
Percent Distribution									
Number of municipalities	100.0	.7	—	1.0	—	1.3	1.0	7.0	89.1
Population, 1996	100.0	34.3	—	18.5	—	10.3	4.2	12.2	20.5
Revenue	100.0	43.2	—	21.6	—	9.9	4.8	9.1	11.3
General revenue	100.0	47.4	—	19.6	—	11.7	3.5	8.0	9.7
Intergovernmental revenue	100.0	48.9	—	16.5	—	11.8	4.1	6.7	12.0
Federal Government	100.0	51.8	—	20.7	—	9.6	4.8	7.2	5.9
State government	100.0	57.4	—	15.3	—	4.5	2.2	6.7	13.9
From own sources	100.0	47.1	—	20.3	—	11.7	3.4	8.3	9.2
Taxes	100.0	47.5	—	17.7	—	11.6	4.2	9.8	9.4
Property	100.0	59.5	—	20.4	—	6.3	3.0	5.3	5.4
Other	100.0	42.8	—	16.6	—	13.7	4.6	11.5	10.9
Charges and miscellaneous	100.0	46.4	—	24.0	—	11.9	2.3	6.3	9.1
Utility and liquor store revenue	100.0	11.3	—	34.2	—	3.0	11.6	17.2	22.7
Employee retirement revenue	100.0	80.7	—	14.5	—	1.1	3.4	.4	—
Expenditure	100.0	43.9	—	20.3	—	9.5	5.4	9.1	11.8
General expenditure	100.0	48.0	—	17.9	—	11.0	4.2	8.4	10.4
Current expenditure	100.0	47.4	—	19.0	—	11.1	3.8	8.5	10.2
Capital outlay	100.0	50.7	—	13.2	—	10.4	5.9	8.2	11.6
Education services:									
Education	100.0	99.7	—	—	—	—	—	—	.3
Libraries	100.0	90.5	—	6.1	—	—	—	3.0	.4
Social services and income maintenance:									
Public welfare	100.0	39.6	—	19.3	—	8.4	3.5	4.7	24.5
Hospitals	100.0	—	—	60.7	—	29.9	—	—	9.4
Health	100.0	84.6	—	4.2	—	5.2	.5	3.6	2.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
LOUISIANA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	31.8	—	16.4	—	14.4	5.7	12.3	19.3
Capital outlay.....	100.0	1.4	—	19.4	—	29.2	7.2	14.2	28.6
Air transportation.....	100.0	87.5	—	9.6	—	.9	.1	.9	1.1
Other transportation.....	100.0	79.2	—	6.2	—	5.7	5.4	3.5	—
Public safety:									
Police protection.....	100.0	41.9	—	14.9	—	10.6	4.9	12.5	15.3
Fire protection.....	100.0	40.4	—	20.4	—	13.5	5.1	12.7	8.0
Correction.....	100.0	78.7	—	12.3	—	5.2	1.3	2.3	.2
Protective inspection and regulation.....	100.0	49.0	—	17.4	—	16.4	3.0	13.4	.9
Environment and housing:									
Natural resources.....	100.0	—	—	100.0	—	—	—	—	—
Parks and recreation.....	100.0	36.7	—	18.5	—	20.1	8.0	9.5	7.3
Housing and community development.....	100.0	54.1	—	16.0	—	13.8	4.0	7.3	4.9
Sewerage.....	100.0	52.6	—	10.3	—	6.1	4.2	9.9	16.9
Solid waste management.....	100.0	41.1	—	19.9	—	9.0	10.3	9.4	10.3
Governmental administration:									
Financial administration.....	100.0	36.3	—	19.4	—	7.1	2.3	7.0	28.0
Judicial and legal.....	100.0	73.6	—	10.7	—	6.8	1.5	4.9	2.6
General public buildings.....	100.0	47.4	—	16.6	—	17.8	3.8	9.5	4.8
Other governmental administration.....	100.0	50.5	—	11.2	—	7.4	4.1	16.3	10.5
Interest on general debt.....	100.0	67.5	—	13.4	—	5.5	2.6	6.1	4.9
Other and unallocable.....	100.0	52.2	—	14.0	—	9.9	6.9	9.1	8.0
Utility and liquor store expenditure.....	100.0	18.8	—	32.2	—	3.9	11.0	13.7	20.4
Employee retirement expenditure.....	100.0	77.1	—	14.1	—	4.2	4.0	.6	—
Debt outstanding at end of fiscal year.....	100.0	56.9	—	21.4	—	5.1	4.0	6.4	6.2
Exhibit: Salaries and wages.....	100.0	47.3	—	18.9	—	11.0	3.9	8.4	10.5
Per capita amounts (dollars)									
Revenue.....	1319.09	1661.23	—	1543.74	—	1271.46	1489.94	988.18	729.05
General revenue.....	1055.01	1456.79	—	1117.15	—	1206.05	877.10	695.54	501.03
Intergovernmental revenue.....	189.65	270.36	—	168.89	—	218.53	184.14	104.36	110.63
Federal government.....	75.69	114.18	—	84.76	—	71.11	85.89	44.63	21.70
State government.....	93.23	155.99	—	77.34	—	40.82	47.83	51.24	63.07
From own sources.....	865.36	1186.42	—	948.25	—	987.52	692.96	591.18	390.40
Taxes.....	511.10	707.05	—	487.88	—	577.00	502.77	408.46	233.66
Property.....	144.10	249.72	—	159.24	—	88.28	103.29	63.08	38.17
Other.....	366.99	457.33	—	328.64	—	488.72	399.47	345.38	195.48
Charges and miscellaneous.....	354.27	479.37	—	460.37	—	410.52	190.19	182.71	156.75
Utility and liquor store revenue.....	205.98	67.90	—	381.14	—	59.23	566.34	290.80	228.02
Employee retirement revenue.....	58.09	136.54	—	45.45	—	6.18	46.50	1.84	—
Expenditure.....	1278.41	1633.67	—	1404.44	—	1185.86	1628.46	951.41	738.67
General expenditure.....	1012.62	1417.09	—	982.31	—	1084.05	1005.85	697.97	515.49
Current expenditure.....	827.61	1143.59	—	850.43	—	895.86	748.77	573.50	411.14
Capital outlay.....	185.01	273.50	—	131.87	—	188.19	257.08	124.47	104.35
Education services:									
Education.....	.12	.34	—	—	—	—	—	—	—
Libraries.....	6.98	18.42	—	2.32	—	—	—	1.71	.12
Social services and income maintenance:									
Public welfare.....	4.54	5.24	—	4.73	—	3.71	3.73	1.77	5.42
Hospitals.....	67.10	—	—	220.28	—	195.10	—	—	30.89
Health.....	17.58	43.32	—	3.96	—	8.97	1.93	5.14	1.70
Transportation:									
Highways.....	86.09	79.79	—	76.35	—	120.95	117.14	87.14	80.96
Capital outlay.....	21.96	.88	—	23.05	—	62.50	37.48	25.52	30.67
Air transportation.....	50.48	128.68	—	26.15	—	4.20	.94	3.74	2.67
Other transportation.....	4.20	9.69	—	1.40	—	2.33	5.39	1.21	—
Public safety:									
Police protection.....	127.84	156.03	—	102.67	—	131.80	149.25	130.68	95.28
Fire protection.....	66.89	78.65	—	73.68	—	87.84	81.33	69.55	26.04
Correction.....	21.10	48.41	—	14.07	—	10.61	6.51	4.02	.16
Protective inspection and regulation.....	5.80	8.28	—	5.44	—	9.24	4.12	6.36	.24
Environment and housing:									
Natural resources.....	3.85	—	—	20.82	—	—	—	—	—
Parks and recreation.....	38.66	41.29	—	38.72	—	75.52	72.90	30.01	13.84
Housing and community development.....	75.72	119.38	—	65.60	—	101.42	71.19	45.01	18.09
Sewerage.....	101.81	155.88	—	56.68	—	60.43	101.44	82.68	84.18
Solid waste management.....	45.31	54.28	—	48.78	—	39.52	110.42	34.97	22.83
Governmental administration:									
Financial administration.....	40.93	43.31	—	42.98	—	28.19	21.91	23.36	55.85
Judicial and legal.....	32.60	69.87	—	18.86	—	21.61	11.54	13.02	4.08
General public buildings.....	16.82	23.22	—	15.13	—	29.18	15.18	13.14	3.93
Other governmental administration.....	25.09	36.95	—	15.16	—	18.09	24.35	33.42	12.88
Interest on general debt.....	73.50	144.60	—	53.29	—	39.42	44.53	36.77	17.59
Other and unallocable.....	99.58	151.45	—	75.23	—	95.92	162.04	74.25	38.74
Utility and liquor store expenditure.....	223.89	122.47	—	390.12	—	84.82	582.82	251.37	223.19
Employee retirement expenditure.....	41.90	94.12	—	32.02	—	16.98	39.80	2.07	—
Debt outstanding at end of fiscal year.....	1440.36	2388.23	—	1669.21	—	712.45	1370.09	754.02	434.22
Exhibit: Salaries and wages.....	393.24	542.28	—	400.98	—	422.15	367.46	269.56	201.09

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MAINE									
Amounts (thousand dollars)									
Number of municipalities	22	—	—	—	—	1	2	8	11
Population, 1996	346,989	—	—	—	—	63,123	68,479	145,777	69,610
Revenue	742,616	—	—	—	—	171,560	166,966	270,128	133,962
General revenue	738,473	—	—	—	—	171,560	164,925	269,990	131,998
Intergovernmental revenue	192,935	—	—	—	—	30,342	56,150	72,985	33,458
Federal Government	20,498	—	—	—	—	2,157	16,747	1,072	522
State government	169,461	—	—	—	—	28,180	39,302	71,287	30,692
From own sources	545,538	—	—	—	—	141,218	108,775	197,005	98,540
Taxes	388,567	—	—	—	—	88,814	72,500	169,524	57,729
Property	374,479	—	—	—	—	87,004	68,960	164,183	54,332
Other	14,088	—	—	—	—	1,810	3,540	5,341	3,397
Charges and miscellaneous	156,971	—	—	—	—	52,404	36,275	27,481	40,811
Utility and liquor store revenue	4,143	—	—	—	—	—	2,041	138	1,964
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	745,572	—	—	—	—	177,315	148,790	276,285	143,182
General expenditure	741,652	—	—	—	—	177,315	147,006	275,709	141,622
Current expenditure	696,413	—	—	—	—	170,056	143,763	247,142	135,452
Capital outlay	45,239	—	—	—	—	7,259	3,243	28,567	6,170
Education services:									
Education	322,926	—	—	—	—	56,565	54,962	151,884	59,515
Libraries	9,809	—	—	—	—	3,221	1,982	2,958	1,648
Social services and income maintenance:									
Public welfare	24,087	—	—	—	—	17,204	5,308	964	611
Hospitals	22,064	—	—	—	—	—	—	—	22,064
Health	2,195	—	—	—	—	662	—	524	1,009
Transportation:									
Highways	41,184	—	—	—	—	8,639	5,629	18,305	8,611
Capital outlay	4,944	—	—	—	—	—	—	4,212	732
Air transportation	13,170	—	—	—	—	4,689	7,257	331	893
Other transportation	4,038	—	—	—	—	2,969	584	184	301
Public safety:									
Police protection	37,490	—	—	—	—	8,051	7,952	15,170	6,317
Fire protection	37,183	—	—	—	—	9,093	8,972	13,332	5,786
Correction	37	—	—	—	—	—	—	—	37
Protective inspection and regulation	2,741	—	—	—	—	245	776	1,219	501
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	16,054	—	—	—	—	4,707	4,354	4,634	2,359
Housing and community development	7,779	—	—	—	—	312	5,036	1,447	984
Sewerage	31,734	—	—	—	—	9,348	4,496	11,152	6,738
Solid waste management	18,218	—	—	—	—	1,554	5,690	7,462	3,512
Governmental administration:									
Financial administration	13,863	—	—	—	—	3,270	2,120	4,771	3,702
Judicial and legal	1,637	—	—	—	—	527	273	611	226
General public buildings	16,216	—	—	—	—	3,059	11,913	657	587
Other governmental administration	13,961	—	—	—	—	3,693	2,788	6,020	1,460
Interest on general debt	21,154	—	—	—	—	7,651	3,971	7,049	2,483
Other and unallocable	84,112	—	—	—	—	31,856	12,943	27,035	12,278
Utility and liquor store expenditure	3,920	—	—	—	—	—	1,784	576	1,560
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	386,271	—	—	—	—	104,066	71,363	160,434	50,408
Exhibit: Salaries and wages	323,358	—	—	—	—	86,226	52,184	127,634	57,314
Percent Distribution									
Number of municipalities	100.0	—	—	—	—	4.5	9.1	36.4	50.0
Population, 1996	100.0	—	—	—	—	18.2	19.7	42.0	20.1
Revenue	100.0	—	—	—	—	23.1	22.5	36.4	18.0
General revenue	100.0	—	—	—	—	23.2	22.3	36.6	17.9
Intergovernmental revenue	100.0	—	—	—	—	15.7	29.1	37.8	17.3
Federal Government	100.0	—	—	—	—	10.5	81.7	5.2	2.5
State government	100.0	—	—	—	—	16.6	23.2	42.1	18.1
From own sources	100.0	—	—	—	—	25.9	19.9	36.1	18.1
Taxes	100.0	—	—	—	—	22.9	18.7	43.6	14.9
Property	100.0	—	—	—	—	23.2	18.4	43.8	14.5
Other	100.0	—	—	—	—	12.8	25.1	37.9	24.1
Charges and miscellaneous	100.0	—	—	—	—	33.4	23.1	17.5	26.0
Utility and liquor store revenue	100.0	—	—	—	—	—	49.3	3.3	47.4
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	—	23.8	20.0	37.1	19.2
General expenditure	100.0	—	—	—	—	23.9	19.8	37.2	19.1
Current expenditure	100.0	—	—	—	—	24.4	20.6	35.5	19.4
Capital outlay	100.0	—	—	—	—	16.0	7.2	63.1	13.6
Education services:									
Education	100.0	—	—	—	—	17.5	17.0	47.0	18.4
Libraries	100.0	—	—	—	—	32.8	20.2	30.2	16.8
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	71.4	22.0	4.0	2.5
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	—	—	—	—	30.2	—	23.9	46.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MAINE—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	—	—	21.0	13.7	44.4	20.9
Capital outlay	100.0	—	—	—	—	—	—	85.2	14.8
Air transportation	100.0	—	—	—	—	35.6	55.1	2.5	6.8
Other transportation	100.0	—	—	—	—	73.5	14.5	4.6	7.5
Public safety:									
Police protection	100.0	—	—	—	—	21.5	21.2	40.5	16.8
Fire protection	100.0	—	—	—	—	24.5	24.1	35.9	15.6
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	—	—	—	8.9	28.3	44.5	18.3
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	—	29.3	27.1	28.9	14.7
Housing and community development	100.0	—	—	—	—	4.0	64.7	18.6	12.6
Sewerage	100.0	—	—	—	—	29.5	14.2	35.1	21.2
Solid waste management	100.0	—	—	—	—	8.5	31.2	41.0	19.3
Governmental administration:									
Financial administration	100.0	—	—	—	—	23.6	15.3	34.4	26.7
Judicial and legal	100.0	—	—	—	—	32.2	16.7	37.3	13.8
General public buildings	100.0	—	—	—	—	18.9	73.5	4.1	3.6
Other governmental administration	100.0	—	—	—	—	26.5	20.0	43.1	10.5
Interest on general debt	100.0	—	—	—	—	36.2	18.8	33.3	11.7
Other and unallocable	100.0	—	—	—	—	37.9	15.4	32.1	14.6
Utility and liquor store expenditure	100.0	—	—	—	—	—	45.5	14.7	39.8
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	26.9	18.5	41.5	13.0
Exhibit: Salaries and wages	100.0	—	—	—	—	26.7	16.1	39.5	17.7
Per capita amounts (dollars)									
Revenue	2140.17	—	—	—	—	2717.87	2438.21	1853.02	1924.46
General revenue	2128.23	—	—	—	—	2717.87	2408.40	1852.08	1896.25
Intergovernmental revenue	556.03	—	—	—	—	480.68	819.96	500.66	480.65
Federal Government	59.07	—	—	—	—	34.17	244.56	7.35	7.50
State government	488.38	—	—	—	—	446.43	573.93	489.01	440.91
From own sources	1572.21	—	—	—	—	2237.19	1588.44	1351.41	1415.60
Taxes	1119.83	—	—	—	—	1407.00	1058.72	1162.90	829.32
Property	1079.22	—	—	—	—	1378.32	1007.02	1126.26	780.52
Other	40.60	—	—	—	—	28.67	51.69	36.64	48.80
Charges and miscellaneous	452.38	—	—	—	—	830.19	529.72	188.51	586.28
Utility and liquor store revenue	11.94	—	—	—	—	—	29.80	.95	28.21
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	2148.69	—	—	—	—	2809.04	2172.78	1895.26	2056.92
General expenditure	2137.39	—	—	—	—	2809.04	2146.73	1891.31	2034.51
Current expenditure	2007.02	—	—	—	—	2694.04	2099.37	1695.34	1945.87
Capital outlay	130.38	—	—	—	—	115.00	47.36	195.96	88.64
Education services:									
Education	930.65	—	—	—	—	896.11	802.61	1041.89	854.98
Libraries	28.27	—	—	—	—	51.03	28.94	20.29	23.67
Social services and income maintenance:									
Public welfare	69.42	—	—	—	—	272.55	77.51	6.61	8.78
Hospitals	63.59	—	—	—	—	—	—	—	316.97
Health	6.33	—	—	—	—	10.49	—	3.59	14.50
Transportation:									
Highways	118.69	—	—	—	—	136.86	82.20	125.57	123.70
Capital outlay	14.25	—	—	—	—	—	—	28.89	10.52
Air transportation	37.96	—	—	—	—	74.28	105.97	2.27	12.83
Other transportation	11.64	—	—	—	—	47.04	8.53	1.26	4.32
Public safety:									
Police protection	108.04	—	—	—	—	127.54	116.12	104.06	90.75
Fire protection	107.16	—	—	—	—	144.05	131.02	91.45	83.12
Correction .....	.11	—	—	—	—	—	—	—	.53
Protective inspection and regulation	7.90	—	—	—	—	3.88	11.33	8.36	7.20
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	46.27	—	—	—	—	74.57	63.58	31.79	33.89
Housing and community development	22.42	—	—	—	—	4.94	73.54	9.93	14.14
Sewerage	91.46	—	—	—	—	148.09	65.66	76.50	96.80
Solid waste management	52.50	—	—	—	—	24.62	83.09	51.19	50.45
Governmental administration:									
Financial administration	39.95	—	—	—	—	51.80	30.96	32.73	53.18
Judicial and legal	4.72	—	—	—	—	8.35	3.99	4.19	3.25
General public buildings	46.73	—	—	—	—	48.46	173.97	4.51	8.43
Other governmental administration	40.23	—	—	—	—	58.50	40.71	41.30	20.97
Interest on general debt	60.96	—	—	—	—	121.21	57.99	48.35	35.67
Other and unallocable	242.41	—	—	—	—	504.67	189.01	185.45	176.38
Utility and liquor store expenditure	11.30	—	—	—	—	—	26.05	3.95	22.41
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1113.21	—	—	—	—	1648.62	1042.12	1100.54	724.15
Exhibit: Salaries and wages	931.90	—	—	—	—	1366.00	762.04	875.54	823.36

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MARYLAND									
Amounts (thousand dollars)									
Number of municipalities	156	1	—	—	—	—	6	14	135
Population, 1996	1,398,489	675,401	—	—	—	—	245,655	224,050	253,383
Revenue	3,163,540	2,557,934	—	—	—	—	235,050	176,741	193,815
General revenue	2,464,742	1,952,997	—	—	—	—	199,423	145,961	166,361
Intergovernmental revenue	1,177,645	1,046,913	—	—	—	—	48,312	35,501	46,919
Federal Government	90,481	73,519	—	—	—	—	4,910	7,203	4,849
State government	975,170	925,443	—	—	—	—	17,590	13,392	18,745
From own sources	1,287,097	906,084	—	—	—	—	151,111	110,460	119,442
Taxes	925,515	698,167	—	—	—	—	90,926	67,512	68,910
Property	676,538	472,785	—	—	—	—	81,070	60,933	61,750
Other	248,977	225,382	—	—	—	—	9,856	6,579	7,160
Charges and miscellaneous	361,582	207,917	—	—	—	—	60,185	42,948	50,532
Utility and liquor store revenue	159,795	65,934	—	—	—	—	35,627	30,780	27,454
Employee retirement revenue	539,003	539,003	—	—	—	—	—	—	—
Expenditure	2,651,326	2,056,120	—	—	—	—	234,872	173,462	186,872
General expenditure	2,335,127	1,842,018	—	—	—	—	189,946	145,611	157,552
Current expenditure	1,982,312	1,553,394	—	—	—	—	159,414	128,133	141,371
Capital outlay	352,815	288,624	—	—	—	—	30,532	17,478	16,181
Education services:									
Education	711,918	711,918	—	—	—	—	—	—	—
Libraries	17,487	17,473	—	—	—	—	—	—	14
Social services and income maintenance:									
Public welfare	909	909	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	83,180	82,529	—	—	—	—	358	188	105
Transportation:									
Highways	207,736	138,523	—	—	—	—	22,399	22,024	24,790
Capital outlay	80,882	58,383	—	—	—	—	10,369	5,507	6,623
Air transportation	1,097	—	—	—	—	—	644	—	453
Other transportation	11,664	8,355	—	—	—	—	2,162	470	677
Public safety:									
Police protection	294,156	204,581	—	—	—	—	29,059	32,772	27,744
Fire protection	120,554	101,237	—	—	—	—	7,896	7,322	4,099
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	10,846	3,066	—	—	—	—	3,655	3,234	891
Environment and housing:									
Natural resources	3	—	—	—	—	—	—	—	3
Parks and recreation	109,682	54,367	—	—	—	—	28,622	9,690	17,003
Housing and community development	79,896	64,631	—	—	—	—	4,307	8,102	2,856
Sewerage	150,682	97,860	—	—	—	—	20,816	15,515	16,491
Solid waste management	84,434	45,704	—	—	—	—	12,477	10,046	16,207
Governmental administration:									
Financial administration	67,379	50,729	—	—	—	—	5,946	4,003	6,701
Judicial and legal	36,086	32,143	—	—	—	—	1,398	978	1,567
General public buildings	32,606	20,443	—	—	—	—	2,533	3,826	5,804
Other governmental administration	47,946	26,387	—	—	—	—	9,448	4,772	7,339
Interest on general debt	101,172	76,326	—	—	—	—	10,456	5,323	9,067
Other and unallocable	165,694	104,837	—	—	—	—	27,770	17,346	15,741
Utility and liquor store expenditure	161,010	58,913	—	—	—	—	44,926	27,851	29,320
Employee retirement expenditure	155,189	155,189	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1,764,038	1,323,291	—	—	—	—	170,782	85,620	184,345
Exhibit: Salaries and wages	1,110,641	889,869	—	—	—	—	89,911	67,627	63,234
Percent Distribution									
Number of municipalities	100.0	.6	—	—	—	—	3.8	9.0	86.5
Population, 1996	100.0	48.3	—	—	—	—	17.6	16.0	18.1
Revenue	100.0	80.9	—	—	—	—	7.4	5.6	6.1
General revenue	100.0	79.2	—	—	—	—	8.1	5.9	6.7
Intergovernmental revenue	100.0	88.9	—	—	—	—	4.1	3.0	4.0
Federal Government	100.0	81.3	—	—	—	—	5.4	8.0	5.4
State government	100.0	94.9	—	—	—	—	1.8	1.4	1.9
From own sources	100.0	70.4	—	—	—	—	11.7	8.6	9.3
Taxes	100.0	75.4	—	—	—	—	9.8	7.3	7.4
Property	100.0	69.9	—	—	—	—	12.0	9.0	9.1
Other	100.0	90.5	—	—	—	—	4.0	2.6	2.9
Charges and miscellaneous	100.0	57.5	—	—	—	—	16.6	11.9	14.0
Utility and liquor store revenue	100.0	41.3	—	—	—	—	22.3	19.3	17.2
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	77.6	—	—	—	—	8.9	6.5	7.0
General expenditure	100.0	78.9	—	—	—	—	8.1	6.2	6.7
Current expenditure	100.0	78.4	—	—	—	—	8.0	6.5	7.1
Capital outlay	100.0	81.8	—	—	—	—	8.7	5.0	4.6
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	99.9	—	—	—	—	—	—	.1
Social services and income maintenance:									
Public welfare	100.0	100.0	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	99.2	—	—	—	—	.4	.2	.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MARYLAND—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	66.7	—	—	—	—	10.8	10.6	11.9
Capital outlay	100.0	72.2	—	—	—	—	12.8	6.8	8.2
Air transportation	100.0	—	—	—	—	—	58.7	—	41.3
Other transportation	100.0	71.6	—	—	—	—	18.5	4.0	5.8
Public safety:									
Police protection	100.0	69.5	—	—	—	—	9.9	11.1	9.4
Fire protection	100.0	84.0	—	—	—	—	6.5	6.1	3.4
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	28.3	—	—	—	—	33.7	29.8	8.2
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	49.6	—	—	—	—	26.1	8.8	15.5
Housing and community development	100.0	80.9	—	—	—	—	5.4	10.1	3.6
Sewerage	100.0	64.9	—	—	—	—	13.8	10.3	10.9
Solid waste management	100.0	54.1	—	—	—	—	14.8	11.9	19.2
Governmental administration:									
Financial administration	100.0	75.3	—	—	—	—	8.8	5.9	9.9
Judicial and legal	100.0	89.1	—	—	—	—	3.9	2.7	4.3
General public buildings	100.0	62.7	—	—	—	—	7.8	11.7	17.8
Other governmental administration	100.0	55.0	—	—	—	—	19.7	10.0	15.3
Interest on general debt	100.0	75.4	—	—	—	—	10.3	5.3	9.0
Other and unallocable	100.0	63.3	—	—	—	—	16.8	10.5	9.5
Utility and liquor store expenditure	100.0	36.6	—	—	—	—	27.9	17.3	18.2
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	75.0	—	—	—	—	9.7	4.9	10.5
Exhibit: Salaries and wages	100.0	80.1	—	—	—	—	8.1	6.1	5.7
Per capita amounts (dollars)									
Revenue	2262.11	3787.28	—	—	—	—	956.83	788.85	764.91
General revenue	1762.43	2891.61	—	—	—	—	811.80	651.47	656.56
Intergovernmental revenue	842.08	1550.06	—	—	—	—	196.67	158.45	185.17
Federal Government	64.70	108.85	—	—	—	—	19.99	32.15	19.14
State government	697.30	1370.21	—	—	—	—	71.60	59.77	73.98
From own sources	920.35	1341.55	—	—	—	—	615.14	493.01	471.39
Taxes	661.80	1033.71	—	—	—	—	370.14	301.33	271.96
Property	483.76	700.01	—	—	—	—	330.02	271.96	243.70
Other	178.03	333.70	—	—	—	—	40.12	29.36	28.26
Charges and miscellaneous	258.55	307.84	—	—	—	—	245.00	191.69	199.43
Utility and liquor store revenue	114.26	97.62	—	—	—	—	145.03	137.38	108.35
Employee retirement revenue	385.42	798.05	—	—	—	—	—	—	—
Expenditure	1895.85	3044.30	—	—	—	—	956.11	774.21	737.51
General expenditure	1669.75	2727.30	—	—	—	—	773.22	649.90	621.79
Current expenditure	1417.47	2299.96	—	—	—	—	648.93	571.89	557.93
Capital outlay	252.28	427.34	—	—	—	—	124.29	78.01	63.86
Education services:									
Education	509.06	1054.07	—	—	—	—	—	—	—
Libraries	12.50	25.87	—	—	—	—	—	—	.06
Social services and income maintenance:									
Public welfare .....	.65	1.35	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	59.48	122.19	—	—	—	—	1.46	.84	.41
Transportation:									
Highways	148.54	205.10	—	—	—	—	91.18	98.30	97.84
Capital outlay	57.84	86.44	—	—	—	—	42.21	24.58	26.14
Air transportation .....	.78	—	—	—	—	—	2.62	—	1.79
Other transportation	8.34	12.37	—	—	—	—	8.80	2.10	2.67
Public safety:									
Police protection	210.34	302.90	—	—	—	—	118.29	146.27	109.49
Fire protection	86.20	149.89	—	—	—	—	32.14	32.68	16.18
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	7.76	4.54	—	—	—	—	14.88	14.43	3.52
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	.01
Parks and recreation	78.43	80.50	—	—	—	—	116.51	43.25	67.10
Housing and community development	57.13	95.69	—	—	—	—	17.53	36.16	11.27
Sewerage	107.75	144.89	—	—	—	—	84.74	69.25	65.08
Solid waste management	60.38	67.67	—	—	—	—	50.79	44.84	63.96
Governmental administration:									
Financial administration	48.18	75.11	—	—	—	—	24.20	17.87	26.45
Judicial and legal	25.80	47.59	—	—	—	—	5.69	4.37	6.18
General public buildings	23.32	30.27	—	—	—	—	10.31	17.08	22.91
Other governmental administration	34.28	39.07	—	—	—	—	38.46	21.30	28.96
Interest on general debt	72.34	113.01	—	—	—	—	42.56	23.76	35.78
Other and unallocable	118.48	155.22	—	—	—	—	113.04	77.42	62.12
Utility and liquor store expenditure	115.13	87.23	—	—	—	—	182.88	124.31	115.71
Employee retirement expenditure	110.97	229.77	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1261.39	1959.27	—	—	—	—	695.21	382.15	727.53
Exhibit: Salaries and wages	794.17	1317.54	—	—	—	—	366.01	301.84	249.56

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MASSACHUSETTS									
Amounts (thousand dollars)									
Number of municipalities	44	1	—	3	7	8	22	3	—
Population, 1996	2,916,665	558,394	—	417,271	620,132	469,737	798,571	52,560	—
Revenue	8,069,639	2,249,302	—	1,120,576	1,606,680	1,109,234	1,869,434	114,413	—
General revenue	7,115,433	1,995,395	—	1,040,173	1,449,595	930,129	1,596,741	103,400	—
Intergovernmental revenue	3,262,150	925,898	—	641,937	596,031	432,648	613,748	51,888	—
Federal Government	239,123	49,977	—	58,586	59,336	30,336	36,334	4,554	—
State government	3,019,208	872,325	—	583,351	536,576	402,308	577,314	47,334	—
From own sources	3,853,283	1,069,497	—	398,236	853,564	497,481	982,993	51,512	—
Taxes	2,909,027	802,253	—	292,828	611,624	371,917	790,028	40,377	—
Property	2,808,638	750,292	—	287,526	591,792	363,505	775,753	39,770	—
Other	100,389	51,961	—	5,302	19,832	8,412	14,275	607	—
Charges and miscellaneous	944,256	267,244	—	105,408	241,940	125,564	192,965	11,135	—
Utility and liquor store revenue	507,532	89,547	—	35,975	50,218	121,224	205,941	4,627	—
Employee retirement revenue	446,674	164,360	—	44,428	106,867	57,881	66,752	6,386	—
Expenditure	7,933,926	2,112,530	—	1,151,867	1,557,084	1,088,753	1,911,726	111,966	—
General expenditure	6,922,712	1,859,248	—	1,038,532	1,399,056	915,899	1,609,514	100,463	—
Current expenditure	6,235,823	1,678,198	—	902,587	1,301,290	841,095	1,423,208	89,445	—
Capital outlay	686,889	181,050	—	135,945	97,766	74,804	186,306	11,018	—
Education services:									
Education	3,090,474	570,620	—	557,068	643,124	435,993	831,177	52,492	—
Libraries	83,895	35,454	—	12,191	12,032	7,777	15,379	1,062	—
Social services and income maintenance:									
Public welfare	140,768	104,513	—	1,429	7,518	12,231	14,827	250	—
Hospitals	217,410	97,551	—	11,142	76,339	32,038	340	—	—
Health	27,776	246	—	6,129	7,060	5,563	7,703	1,075	—
Transportation:									
Highways	243,206	63,519	—	22,254	46,874	31,039	74,359	5,161	—
Capital outlay	70,743	21,063	—	7,358	12,209	6,409	22,913	791	—
Air transportation	9,278	—	—	2,343	463	734	5,558	180	—
Other transportation	120,908	61,291	—	4,840	20,824	15,955	17,672	326	—
Public safety:									
Police protection	533,936	207,351	—	63,794	95,438	56,938	105,020	5,395	—
Fire protection	380,073	103,439	—	49,817	81,569	53,808	86,459	4,981	—
Correction	77,383	77,383	—	—	—	—	—	—	—
Protective inspection and regulation	29,709	10,243	—	2,057	5,324	4,150	7,508	427	—
Environment and housing:									
Natural resources	5,806	825	—	511	991	879	2,583	17	—
Parks and recreation	77,138	28,451	—	11,782	13,422	6,138	16,252	1,093	—
Housing and community development	164,479	71,906	—	17,980	26,164	18,633	27,411	2,385	—
Sewerage	288,745	107,044	—	48,444	51,187	24,766	54,015	3,289	—
Solid waste management	132,056	33,417	—	11,601	28,237	18,100	39,104	1,597	—
Governmental administration:									
Financial administration	91,610	31,219	—	9,286	14,804	11,446	23,258	1,597	—
Judicial and legal	30,219	14,407	—	2,989	4,917	4,435	4,258	213	—
General public buildings	55,779	16,783	—	4,356	11,137	13,912	9,146	445	—
Other governmental administration	62,859	13,293	—	9,605	11,775	8,269	18,737	1,180	—
Interest on general debt	130,530	46,079	—	24,118	13,255	13,065	32,368	1,645	—
Other and unallocable	928,675	164,214	—	164,796	226,602	141,030	216,380	15,653	—
Utility and liquor store expenditure	411,015	32,035	—	38,367	43,757	98,206	193,720	4,930	—
Employee retirement expenditure	600,199	221,247	—	74,968	114,271	74,648	108,492	6,573	—
Debt outstanding at end of fiscal year	3,565,737	1,091,358	—	590,065	567,299	328,792	927,180	61,043	—
Exhibit: Salaries and wages	3,643,660	910,971	—	504,207	793,402	517,471	866,230	51,379	—
Percent Distribution									
Number of municipalities	100.0	2.3	—	6.8	15.9	18.2	50.0	6.8	—
Population, 1996	100.0	19.1	—	14.3	21.3	16.1	27.4	1.8	—
Revenue	100.0	27.9	—	13.9	19.9	13.7	23.2	1.4	—
General revenue	100.0	28.0	—	14.6	20.4	13.1	22.4	1.5	—
Intergovernmental revenue	100.0	28.4	—	19.7	18.3	13.3	18.8	1.6	—
Federal Government	100.0	20.9	—	24.5	24.8	12.7	15.2	1.9	—
State government	100.0	28.9	—	19.3	17.8	13.3	19.1	1.6	—
From own sources	100.0	27.8	—	10.3	22.2	12.9	25.5	1.3	—
Taxes	100.0	27.6	—	10.1	21.0	12.8	27.2	1.4	—
Property	100.0	26.7	—	10.2	21.1	12.9	27.6	1.4	—
Other	100.0	51.8	—	5.3	19.8	8.4	14.2	.6	—
Charges and miscellaneous	100.0	28.3	—	11.2	25.6	13.3	20.4	1.2	—
Utility and liquor store revenue	100.0	17.6	—	7.1	9.9	23.9	40.6	.9	—
Employee retirement revenue	100.0	36.8	—	9.9	23.9	13.0	14.9	1.4	—
Expenditure	100.0	26.6	—	14.5	19.6	13.7	24.1	1.4	—
General expenditure	100.0	26.9	—	15.0	20.2	13.2	23.2	1.5	—
Current expenditure	100.0	26.9	—	14.5	20.9	13.5	22.8	1.4	—
Capital outlay	100.0	26.4	—	19.8	14.2	10.9	27.1	1.6	—
Education services:									
Education	100.0	18.5	—	18.0	20.8	14.1	26.9	1.7	—
Libraries	100.0	42.3	—	14.5	14.3	9.3	18.3	1.3	—
Social services and income maintenance:									
Public welfare	100.0	74.2	—	1.0	5.3	8.7	10.5	.2	—
Hospitals	100.0	44.9	—	5.1	35.1	14.7	.2	—	—
Health	100.0	.9	—	22.1	25.4	20.0	27.7	3.9	—

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MASSACHUSETTS—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	26.1	—	9.2	19.3	12.8	30.6	2.1	—
Capital outlay	100.0	29.8	—	10.4	17.3	9.1	32.4	1.1	—
Air transportation	100.0	—	—	25.3	5.0	7.9	59.9	1.9	—
Other transportation	100.0	50.7	—	4.0	17.2	13.2	14.6	.3	—
Public safety:									
Police protection	100.0	38.8	—	11.9	17.9	10.7	19.7	1.0	—
Fire protection	100.0	27.2	—	13.1	21.5	14.2	22.7	1.3	—
Correction	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	34.5	—	6.9	17.9	14.0	25.3	1.4	—
Environment and housing:									
Natural resources	100.0	14.2	—	8.8	17.1	15.1	44.5	.3	—
Parks and recreation	100.0	36.9	—	15.3	17.4	8.0	21.1	1.4	—
Housing and community development	100.0	43.7	—	10.9	15.9	11.3	16.7	1.5	—
Sewerage	100.0	37.1	—	16.8	17.7	8.6	18.7	1.1	—
Solid waste management	100.0	25.3	—	8.8	21.4	13.7	29.6	1.2	—
Governmental administration:									
Financial administration	100.0	34.1	—	10.1	16.2	12.5	25.4	1.7	—
Judicial and legal	100.0	47.7	—	9.9	16.3	11.4	14.1	.7	—
General public buildings	100.0	30.1	—	7.8	20.0	24.9	16.4	.8	—
Other governmental administration	100.0	21.1	—	15.3	18.7	13.2	29.8	1.9	—
Interest on general debt	100.0	35.3	—	18.5	10.2	10.0	24.8	1.3	—
Other and unallocable	100.0	17.7	—	17.7	24.4	15.2	23.3	1.7	—
Utility and liquor store expenditure	100.0	7.8	—	9.3	10.6	23.9	47.1	1.2	—
Employee retirement expenditure	100.0	36.9	—	12.5	19.0	12.4	18.1	1.1	—
Debt outstanding at end of fiscal year	100.0	30.6	—	16.5	15.9	9.2	26.0	1.7	—
Exhibit: Salaries and wages	100.0	25.0	—	13.8	21.8	14.2	23.8	1.4	—
Per capita amounts (dollars)									
Revenue	2766.73	4028.16	—	2685.49	2590.87	2361.39	2340.97	2176.81	—
General revenue	2439.58	3573.45	—	2492.80	2337.56	1980.11	1999.50	1967.28	—
Intergovernmental revenue	1118.45	1658.14	—	1538.42	961.14	921.04	768.56	987.21	—
Federal Government	81.99	89.50	—	140.40	95.68	64.58	45.50	86.64	—
State government	1035.16	1562.20	—	1398.01	865.26	856.45	722.93	900.57	—
From own sources	1321.13	1915.31	—	954.38	1376.42	1059.06	1230.94	980.06	—
Taxes	997.38	1436.71	—	701.77	986.28	791.76	989.30	768.21	—
Property	962.96	1343.66	—	689.06	954.30	773.85	971.43	756.66	—
Other	34.42	93.05	—	12.71	31.98	17.91	17.88	11.55	—
Charges and miscellaneous	323.75	478.59	—	252.61	390.14	267.31	241.64	211.85	—
Utility and liquor store revenue	174.01	160.37	—	86.21	80.98	258.07	257.89	88.03	—
Employee retirement revenue	153.15	294.34	—	106.47	172.33	123.22	83.59	121.50	—
Expenditure	2720.20	3783.22	—	2760.48	2510.89	2317.79	2393.93	2130.25	—
General expenditure	2373.50	3329.63	—	2488.87	2256.06	1949.81	2015.49	1911.40	—
Current expenditure	2138.00	3005.40	—	2163.07	2098.41	1790.57	1782.19	1701.77	—
Capital outlay	235.50	324.23	—	325.80	157.65	159.25	233.30	209.63	—
Education services:									
Education	1059.59	1021.89	—	1335.03	1037.08	928.16	1040.83	998.71	—
Libraries	28.76	63.49	—	29.22	19.40	16.56	19.26	20.21	—
Social services and income maintenance:									
Public welfare	48.26	187.17	—	3.42	12.12	26.04	18.57	4.76	—
Hospitals	74.54	174.70	—	26.70	123.10	68.20	.43	—	—
Health	9.52	.44	—	14.69	11.38	11.84	9.65	20.45	—
Transportation:									
Highways	83.38	113.75	—	53.33	75.59	66.08	93.12	98.19	—
Capital outlay	24.25	37.72	—	17.63	19.69	13.64	28.69	15.05	—
Air transportation	3.18	—	—	5.62	.75	1.56	6.96	3.42	—
Other transportation	41.45	109.76	—	11.60	33.58	33.97	22.13	6.20	—
Public safety:									
Police protection	183.06	371.33	—	152.88	153.90	121.21	131.51	102.64	—
Fire protection	130.31	185.24	—	119.39	131.53	114.55	108.27	94.77	—
Correction	26.53	138.58	—	—	—	—	—	—	—
Protective inspection and regulation	10.19	18.34	—	4.93	8.59	8.83	9.40	8.12	—
Environment and housing:									
Natural resources	1.99	1.48	—	1.22	1.60	1.87	3.23	.32	—
Parks and recreation	26.45	50.95	—	28.24	21.64	13.07	20.35	20.80	—
Housing and community development	56.39	128.77	—	43.09	42.19	39.67	34.33	45.38	—
Sewerage	99.00	191.70	—	116.10	82.54	52.72	67.64	62.58	—
Solid waste management	45.28	59.84	—	27.80	45.53	38.53	48.97	30.38	—
Governmental administration:									
Financial administration	31.41	55.91	—	22.25	23.87	24.37	29.12	30.38	—
Judicial and legal	10.36	25.80	—	7.16	7.93	7.31	5.33	4.05	—
General public buildings	19.12	30.06	—	10.44	17.96	29.62	11.45	8.47	—
Other governmental administration	21.55	23.81	—	23.02	18.99	17.60	23.46	22.45	—
Interest on general debt	44.75	82.52	—	57.80	21.37	27.81	40.53	31.30	—
Other and unallocable	318.40	294.08	—	394.94	365.41	300.23	270.96	297.81	—
Utility and liquor store expenditure	140.92	57.37	—	91.95	70.56	209.07	242.58	93.80	—
Employee retirement expenditure	205.78	396.22	—	179.66	184.27	158.91	135.86	125.06	—
Debt outstanding at end of fiscal year	1222.54	1954.46	—	1414.10	914.80	699.95	1161.05	1161.40	—
Exhibit: Salaries and wages	1249.26	1631.41	—	1208.34	1279.41	1101.62	1084.73	977.53	—

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MICHIGAN									
Amounts (thousand dollars)									
Number of municipalities	534	1	—	7	6	10	20	46	444
Population, 1996	5,472,054	1,000,272	—	919,492	494,898	636,619	717,750	725,641	977,382
Revenue	8,935,616	2,996,857	—	1,651,230	695,009	733,171	801,625	979,401	1,078,323
General revenue	6,488,787	1,971,322	—	1,164,937	497,455	593,720	621,477	774,416	865,460
Intergovernmental revenue	2,007,406	911,361	—	295,293	98,325	153,981	164,951	166,166	217,329
Federal Government	398,339	226,437	—	46,061	17,060	29,769	31,372	15,539	32,101
State government	1,542,669	656,727	—	246,621	78,335	117,814	123,014	142,260	177,898
From own sources	4,481,381	1,059,961	—	869,644	399,130	439,739	456,526	608,250	648,131
Taxes	2,299,983	635,718	—	370,512	211,435	233,624	244,011	301,325	303,358
Property	1,690,857	237,273	—	286,239	200,325	182,196	214,401	280,169	290,254
Other	609,126	398,445	—	84,273	11,110	51,428	29,610	21,156	13,104
Charges and miscellaneous	2,181,398	424,243	—	499,132	187,695	206,115	212,515	306,925	344,773
Utility and liquor store revenue	955,999	190,206	—	255,526	24,669	44,236	126,017	119,463	195,882
Employee retirement revenue	1,490,830	835,329	—	230,767	172,885	95,215	54,131	85,522	16,981
Expenditure	8,102,531	2,555,240	—	1,468,087	533,217	715,719	775,800	945,241	1,109,227
General expenditure	6,306,906	1,788,987	—	1,127,565	469,766	628,026	619,937	789,536	883,089
Current expenditure	5,414,990	1,557,275	—	1,030,268	424,897	510,048	514,178	646,207	732,117
Capital outlay	891,916	231,712	—	97,297	44,869	117,978	105,759	143,329	150,972
Education services:									
Education	6,242	6,217	—	—	—	—	25	—	—
Libraries	96,296	25,796	—	14,906	11,987	4,341	12,407	11,466	15,393
Social services and income maintenance:									
Public welfare	8,589	—	—	3,190	1,603	509	2,058	1,172	57
Hospitals	272,264	—	—	249,369	—	—	—	22,895	—
Health	105,610	100,893	—	2	436	390	—	1,958	1,931
Transportation:									
Highways	711,581	153,992	—	78,414	60,329	74,823	89,136	104,083	150,804
Capital outlay	195,847	46,564	—	7,834	21,832	26,046	29,233	34,742	29,596
Air transportation	4,681	—	—	621	—	891	321	274	23
Other transportation	39,281	8,019	—	14,047	3,092	4,878	4,037	4,102	1,106
Public safety:									
Police protection	971,693	299,983	—	144,205	91,998	98,357	100,100	118,670	118,380
Fire protection	399,096	97,162	—	92,861	29,869	52,870	49,570	47,802	28,962
Correction	8,757	866	—	2,377	3,937	551	211	786	29
Protective inspection and regulation	64,150	20,623	—	8,986	5,920	8,580	7,149	8,426	4,466
Environment and housing:									
Natural resources	3,002	—	—	1,080	414	104	286	390	728
Parks and recreation	290,530	102,085	—	33,339	26,884	36,818	28,572	30,756	32,076
Housing and community development	167,736	96,410	—	29,097	7,984	21,812	8,310	1,572	2,551
Sewerage	861,683	219,367	—	93,021	65,463	94,671	102,894	142,930	143,337
Solid waste management	269,629	116,992	—	37,373	19,718	19,470	25,070	29,457	21,549
Governmental administration:									
Financial administration	184,870	73,836	—	23,244	13,336	15,616	17,122	20,761	20,955
Judicial and legal	142,563	52,014	—	29,298	13,767	13,243	13,831	16,947	3,463
General public buildings	85,609	12,367	—	9,494	7,583	9,997	12,082	13,991	20,095
Other governmental administration	167,288	33,428	—	22,117	12,082	16,567	18,678	20,949	43,467
Interest on general debt	312,791	92,365	—	54,248	29,039	30,867	27,015	30,987	48,270
Other and unallocable	1,132,965	274,021	—	186,276	64,325	122,671	101,063	159,162	225,447
Utility and liquor store expenditure	1,149,417	382,082	—	228,276	28,794	44,157	129,307	117,730	219,071
Employee retirement expenditure	646,208	384,171	—	112,246	34,657	43,536	26,556	37,975	7,067
Debt outstanding at end of fiscal year	6,703,404	2,213,838	—	1,077,523	626,351	554,781	620,799	656,725	953,387
Exhibit: Salaries and wages	2,203,282	656,289	—	456,827	160,911	205,334	215,028	253,536	255,357
Percent Distribution									
Number of municipalities	100.0	.2	—	1.3	1.1	1.9	3.7	8.6	83.1
Population, 1996	100.0	18.3	—	16.8	9.0	11.6	13.1	13.3	17.9
Revenue	100.0	33.5	—	18.5	7.8	8.2	9.0	11.0	12.1
General revenue	100.0	30.4	—	18.0	7.7	9.1	9.6	11.9	13.3
Intergovernmental revenue	100.0	45.4	—	14.7	4.9	7.7	8.2	8.3	10.8
Federal Government	100.0	56.8	—	11.6	4.3	7.5	7.9	3.9	8.1
State government	100.0	42.6	—	16.0	5.1	7.6	8.0	9.2	11.5
From own sources	100.0	23.7	—	19.4	8.9	9.8	10.2	13.6	14.5
Taxes	100.0	27.6	—	16.1	9.2	10.2	10.6	13.1	13.2
Property	100.0	14.0	—	16.9	11.8	10.8	12.7	16.6	17.2
Other	100.0	65.4	—	13.8	1.8	8.4	4.9	3.5	2.2
Charges and miscellaneous	100.0	19.4	—	22.9	8.6	9.4	9.7	14.1	15.8
Utility and liquor store revenue	100.0	19.9	—	26.7	2.6	4.6	13.2	12.5	20.5
Employee retirement revenue	100.0	56.0	—	15.5	11.6	6.4	3.6	5.7	1.1
Expenditure	100.0	31.5	—	18.1	6.6	8.8	9.6	11.7	13.7
General expenditure	100.0	28.4	—	17.9	7.4	10.0	9.8	12.5	14.0
Current expenditure	100.0	28.8	—	19.0	7.8	9.4	9.5	11.9	13.5
Capital outlay	100.0	26.0	—	10.9	5.0	13.2	11.9	16.1	16.9
Education services:									
Education	100.0	99.6	—	—	—	—	.4	—	—
Libraries	100.0	26.8	—	15.5	12.4	4.5	12.9	11.9	16.0
Social services and income maintenance:									
Public welfare	100.0	—	—	37.1	18.7	5.9	24.0	13.6	.7
Hospitals	100.0	—	—	91.6	—	—	—	8.4	—
Health	100.0	95.5	—	—	.4	.4	—	1.9	1.8

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MICHIGAN—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	21.6	—	11.0	8.5	10.5	12.5	14.6	21.2
Capital outlay	100.0	23.8	—	4.0	11.1	13.3	14.9	17.7	15.1
Air transportation	100.0	54.5	—	13.3	—	19.0	6.9	5.9	.5
Other transportation	100.0	20.4	—	35.8	7.9	12.4	10.3	10.4	2.8
Public safety:									
Police protection	100.0	30.9	—	14.8	9.5	10.1	10.3	12.2	12.2
Fire protection	100.0	24.3	—	23.3	7.5	13.2	12.4	12.0	7.3
Correction	100.0	9.9	—	27.1	45.0	6.3	2.4	9.0	.3
Protective inspection and regulation	100.0	32.1	—	14.0	9.2	13.4	11.1	13.1	7.0
Environment and housing:									
Natural resources	100.0	—	—	36.0	13.8	3.5	9.5	13.0	24.3
Parks and recreation	100.0	35.1	—	11.5	9.3	12.7	9.8	10.6	11.0
Housing and community development	100.0	57.5	—	17.3	4.8	13.0	5.0	.9	1.5
Sewerage	100.0	25.5	—	10.8	7.6	11.0	11.9	16.6	16.6
Solid waste management	100.0	43.4	—	13.9	7.3	7.2	9.3	10.9	8.0
Governmental administration:									
Financial administration	100.0	39.9	—	12.6	7.2	8.4	9.3	11.2	11.3
Judicial and legal	100.0	36.5	—	20.6	9.7	9.3	9.7	11.9	2.4
General public buildings	100.0	14.4	—	11.1	8.9	11.7	14.1	16.3	23.5
Other governmental administration	100.0	20.0	—	13.2	7.2	9.9	11.2	12.5	26.0
Interest on general debt	100.0	29.5	—	17.3	9.3	9.9	8.6	9.9	15.4
Other and unallocable	100.0	24.2	—	16.4	5.7	10.8	8.9	14.0	19.9
Utility and liquor store expenditure	100.0	33.2	—	19.9	2.5	3.8	11.2	10.2	19.1
Employee retirement expenditure	100.0	59.5	—	17.4	5.4	6.7	4.1	5.9	1.1
Debt outstanding at end of fiscal year	100.0	33.0	—	16.1	9.3	8.3	9.3	9.8	14.2
Exhibit: Salaries and wages	100.0	29.8	—	20.7	7.3	9.3	9.8	11.5	11.6
Per capita amounts (dollars)									
Revenue	1632.95	2996.04	—	1795.81	1404.35	1151.66	1116.86	1349.70	1103.28
General revenue	1185.80	1970.79	—	1266.94	1005.17	932.61	865.87	1067.22	885.49
Intergovernmental revenue	366.85	911.11	—	321.15	198.68	241.87	229.82	228.99	222.36
Federal Government	72.80	226.38	—	50.09	34.47	46.76	43.71	21.41	32.84
State government	281.92	656.55	—	268.21	158.29	185.06	171.39	196.05	182.01
From own sources	818.96	1059.67	—	945.79	806.49	690.74	636.05	838.22	663.13
Taxes	420.31	635.55	—	402.95	427.23	366.98	339.97	415.25	310.38
Property	309.00	237.21	—	311.30	404.78	286.19	298.71	386.10	296.97
Other	111.32	398.34	—	91.65	22.45	80.78	41.25	29.15	13.41
Charges and miscellaneous	398.64	424.13	—	542.83	379.26	323.77	296.08	422.97	352.75
Utility and liquor store revenue	174.71	190.15	—	277.90	49.85	69.49	175.57	164.63	200.41
Employee retirement revenue	272.44	835.10	—	250.97	349.33	149.56	75.42	117.86	17.37
Expenditure	1480.71	2554.55	—	1596.63	1077.43	1124.25	1080.88	1302.63	1134.90
General expenditure	1152.57	1788.50	—	1226.29	949.22	986.50	863.72	1088.05	903.52
Current expenditure	989.57	1556.85	—	1120.48	858.55	801.18	716.37	890.53	749.06
Capital outlay	162.99	231.65	—	105.82	90.66	185.32	147.35	197.52	154.47
Education services:									
Education	1.14	6.22	—	—	—	—	.03	—	—
Libraries	17.60	25.79	—	16.21	24.22	6.82	17.29	15.80	15.75
Social services and income maintenance:									
Public welfare	1.57	—	—	3.47	3.24	.80	2.87	1.62	.06
Hospitals	49.76	—	—	271.20	—	—	—	31.55	—
Health	19.30	100.87	—	—	.88	.61	—	2.70	1.98
Transportation:									
Highways	130.04	153.95	—	85.28	121.90	117.53	124.19	143.44	154.29
Capital outlay	35.79	46.55	—	8.52	44.11	40.91	40.73	47.88	30.28
Air transportation .....	.86	2.55	—	.68	—	1.40	.45	.38	.02
Other transportation	7.18	8.02	—	15.28	6.25	7.66	5.62	5.65	1.13
Public safety:									
Police protection	177.57	299.90	—	156.83	185.89	154.50	139.46	163.54	121.12
Fire protection	72.93	97.14	—	100.99	60.35	83.05	69.06	65.88	29.63
Correction	1.60	.87	—	2.59	7.96	.87	.29	1.08	.03
Protective inspection and regulation	11.72	20.62	—	9.77	11.96	13.48	9.96	11.61	4.57
Environment and housing:									
Natural resources .....	.55	—	—	1.17	.84	.16	.40	.54	.74
Parks and recreation	53.09	102.06	—	36.26	54.32	57.83	39.81	42.38	32.82
Housing and community development	30.65	96.38	—	31.64	16.13	34.26	11.58	2.17	2.61
Sewerage	157.47	219.31	—	101.17	132.28	148.71	143.36	196.97	146.65
Solid waste management	49.27	116.96	—	40.65	39.84	30.58	34.93	40.59	22.05
Governmental administration:									
Financial administration	33.78	73.82	—	25.28	26.95	24.53	23.86	28.61	21.44
Judicial and legal	26.05	52.00	—	31.86	27.82	20.80	19.27	23.35	3.54
General public buildings	15.64	12.36	—	10.33	15.32	15.70	16.83	19.28	20.56
Other governmental administration	30.57	33.42	—	24.05	24.41	26.02	26.02	28.87	44.47
Interest on general debt	57.16	92.34	—	59.00	58.68	48.49	37.64	42.70	49.39
Other and unallocable	207.05	273.95	—	202.59	129.98	192.69	140.81	219.34	230.66
Utility and liquor store expenditure	210.05	381.98	—	248.26	58.18	69.36	180.16	162.24	224.14
Employee retirement expenditure	118.09	384.07	—	122.07	70.03	68.39	37.00	52.33	7.23
Debt outstanding at end of fiscal year	1225.03	2213.24	—	1171.87	1265.62	871.45	864.92	905.03	975.45
Exhibit: Salaries and wages	402.64	656.11	—	496.83	325.14	322.54	299.59	349.40	261.27

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MINNESOTA									
Amounts (thousand dollars)									
Number of municipalities	854	1	1	—	3	7	20	47	775
Population, 1996	3,669,710	358,785	259,606	—	246,001	399,629	697,163	753,656	954,870
Revenue	5,506,067	965,392	496,285	—	418,629	371,350	690,380	1,118,637	1,445,394
General revenue	4,271,786	663,709	466,228	—	305,884	342,544	601,720	834,705	1,056,996
Intergovernmental revenue	983,987	156,917	157,597	—	74,103	50,152	102,389	180,887	261,942
Federal Government	95,918	23,105	13,353	—	10,742	2,308	5,189	8,801	32,420
State government	843,595	130,103	136,475	—	59,222	46,797	91,338	164,266	215,394
From own sources	3,287,799	506,792	308,631	—	231,781	292,392	499,331	653,818	795,054
Taxes	1,160,911	225,405	107,757	—	107,169	114,513	191,235	205,181	209,651
Property	948,913	158,137	70,959	—	74,619	98,432	169,989	184,496	192,281
Other	211,998	67,268	36,798	—	32,550	16,081	21,246	20,685	17,370
Charges and miscellaneous	2,126,888	281,387	200,874	—	124,612	177,879	308,096	448,637	585,403
Utility and liquor store revenue	962,418	39,127	30,057	—	112,745	28,280	87,034	281,358	383,817
Employee retirement revenue	271,863	262,556	—	—	—	526	1,626	2,574	4,581
Expenditure	5,283,941	809,661	469,449	—	373,084	359,176	672,594	1,131,540	1,468,437
General expenditure	4,172,710	667,682	433,134	—	266,106	327,563	575,476	837,913	1,064,836
Current expenditure	3,127,872	525,712	351,088	—	215,757	233,951	416,554	590,518	794,292
Capital outlay	1,044,838	141,970	82,046	—	50,349	93,612	158,922	247,395	270,544
Education services:									
Education	17	—	—	—	—	—	—	—	17
Libraries	63,016	18,172	9,810	—	6,408	772	972	14,021	12,861
Social services and income maintenance:									
Public welfare	54,083	—	—	—	—	2	3	275	53,803
Hospitals	287,396	—	—	—	—	—	—	119,388	168,008
Health	41,523	10,521	10,708	—	3,192	1,306	2,113	1,875	11,808
Transportation:									
Highways	588,341	33,273	63,200	—	39,159	49,085	99,430	138,697	165,497
Capital outlay	325,644	419	35,347	—	20,503	29,138	62,439	88,290	89,508
Air transportation	29,595	—	—	—	4,772	680	3,103	10,181	10,859
Other transportation	45,938	27,568	9,415	—	4,214	1,583	311	2,695	152
Public safety:									
Police protection	417,263	72,362	49,354	—	30,415	38,174	67,776	77,693	81,489
Fire protection	206,867	33,730	37,426	—	20,503	14,004	21,312	32,911	46,981
Correction	1,428	742	—	—	157	—	70	343	116
Protective inspection and regulation	40,688	9,480	7,451	—	3,211	1,248	6,466	5,089	7,743
Environment and housing:									
Natural resources	466	—	—	—	—	—	325	141	—
Parks and recreation	384,049	62,816	67,594	—	32,589	28,116	65,652	68,567	58,715
Housing and community development	170,283	30,384	41,987	—	3,995	23,412	17,068	28,807	24,630
Sewerage	395,448	39,212	29,997	—	27,009	42,238	74,903	72,098	109,991
Solid waste management	88,487	20,194	10,867	—	1,892	3,086	12,091	17,947	22,410
Governmental administration:									
Financial administration	103,297	8,180	10,091	—	6,771	7,858	13,147	19,497	37,753
Judicial and legal	20,709	2,875	4,156	—	2,141	2,487	3,462	4,182	4,406
General public buildings	40,440	5,770	1,070	—	6,494	2,830	7,423	13,135	3,718
Other governmental administration	83,061	11,955	10,619	—	6,282	9,260	12,820	17,611	14,514
Interest on general debt	584,175	127,490	60,417	—	40,742	66,669	101,033	94,578	93,246
Other and unallocable	526,140	152,958	8,972	—	26,160	34,753	65,996	98,182	139,119
Utility and liquor store expenditure	994,696	30,957	36,315	—	106,978	31,344	96,476	291,257	401,369
Employee retirement expenditure	116,535	111,022	—	—	—	269	642	2,370	2,322
Debt outstanding at end of fiscal year	9,572,282	1,808,589	891,759	—	567,660	1,094,652	1,743,889	1,681,936	1,783,797
Exhibit: Salaries and wages	1,185,920	185,427	139,612	—	108,675	80,600	147,879	282,609	241,118
Percent Distribution									
Number of municipalities	100.0	.1	.1	—	.4	.8	2.3	5.5	90.7
Population, 1996	100.0	9.8	7.1	—	6.7	10.9	19.0	20.5	26.0
Revenue	100.0	17.5	9.0	—	7.6	6.7	12.5	20.3	26.3
General revenue	100.0	15.5	10.9	—	7.2	8.0	14.1	19.5	24.7
Intergovernmental revenue	100.0	15.9	16.0	—	7.5	5.1	10.4	18.4	26.6
Federal Government	100.0	24.1	13.9	—	11.2	2.4	5.4	9.2	33.8
State government	100.0	15.4	16.2	—	7.0	5.5	10.8	19.5	25.5
From own sources	100.0	15.4	9.4	—	7.0	8.9	15.2	19.9	24.2
Taxes	100.0	19.4	9.3	—	9.2	9.9	16.5	17.7	18.1
Property	100.0	16.7	7.5	—	7.9	10.4	17.9	19.4	20.3
Other	100.0	31.7	17.4	—	15.4	7.6	10.0	9.8	8.2
Charges and miscellaneous	100.0	13.2	9.4	—	5.9	8.4	14.5	21.1	27.5
Utility and liquor store revenue	100.0	4.1	3.1	—	11.7	2.9	9.0	29.2	39.9
Employee retirement revenue	100.0	96.6	—	—	—	.2	.6	.9	1.7
Expenditure	100.0	15.3	8.9	—	7.1	6.8	12.7	21.4	27.8
General expenditure	100.0	16.0	10.4	—	6.4	7.9	13.8	20.1	25.5
Current expenditure	100.0	16.8	11.2	—	6.9	7.5	13.3	18.9	25.4
Capital outlay	100.0	13.6	7.9	—	4.8	9.0	15.2	23.7	25.9
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	28.8	15.6	—	10.2	1.2	1.5	22.2	20.4
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	—	.5	99.5
Hospitals	100.0	—	—	—	—	—	—	41.5	58.5
Health	100.0	25.3	25.8	—	7.7	3.1	5.1	4.5	28.4

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MINNESOTA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	5.7	10.7	—	6.7	8.3	16.9	23.6	28.1
Capital outlay.....	100.0	.1	10.9	—	6.3	8.9	19.2	27.1	27.5
Air transportation.....	100.0	—	—	—	16.1	2.3	10.5	34.4	36.7
Other transportation.....	100.0	60.0	20.5	—	9.2	3.4	.7	5.9	.3
Public safety:									
Police protection.....	100.0	17.3	11.8	—	7.3	9.1	16.2	18.6	19.5
Fire protection.....	100.0	16.3	18.1	—	9.9	6.8	10.3	15.9	22.7
Correction.....	100.0	52.0	—	—	11.0	—	4.9	24.0	8.1
Protective inspection and regulation.....	100.0	23.3	18.3	—	7.9	3.1	15.9	12.5	19.0
Environment and housing:									
Natural resources.....	100.0	—	—	—	—	—	69.7	30.3	—
Parks and recreation.....	100.0	16.4	17.6	—	8.5	7.3	17.1	17.9	15.3
Housing and community development.....	100.0	17.8	24.7	—	2.3	13.7	10.0	16.9	14.5
Sewerage.....	100.0	9.9	7.6	—	6.8	10.7	18.9	18.2	27.8
Solid waste management.....	100.0	22.8	12.3	—	2.1	3.5	13.7	20.3	25.3
Governmental administration:									
Financial administration.....	100.0	7.9	9.8	—	6.6	7.6	12.7	18.9	36.5
Judicial and legal.....	100.0	13.9	20.1	—	10.3	12.0	16.7	20.2	6.8
General public buildings.....	100.0	14.3	2.6	—	16.1	7.0	18.4	32.5	9.2
Other governmental administration.....	100.0	14.4	12.8	—	7.6	11.1	15.4	21.2	17.5
Interest on general debt.....	100.0	21.8	10.3	—	7.0	11.4	17.3	16.2	16.0
Other and unallocable.....	100.0	29.1	1.7	—	5.0	6.6	12.5	18.7	26.4
Utility and liquor store expenditure.....	100.0	3.1	3.7	—	10.8	3.2	9.7	29.3	40.4
Employee retirement expenditure.....	100.0	95.3	—	—	—	.2	.6	2.0	1.9
Debt outstanding at end of fiscal year.....	100.0	18.9	9.3	—	5.9	11.4	18.2	17.6	18.6
Exhibit: Salaries and wages.....	100.0	15.6	11.8	—	9.2	6.8	12.5	23.8	20.3
Per capita amounts (dollars)									
Revenue.....	1500.41	2690.73	1911.69	—	1701.74	929.24	990.27	1484.28	1513.71
General revenue.....	1164.07	1849.88	1795.91	—	1243.43	857.16	863.10	1107.54	1106.95
Intergovernmental revenue.....	268.14	437.36	607.06	—	301.23	125.50	146.87	240.01	274.32
Federal government.....	26.14	64.40	51.44	—	43.67	5.78	7.44	11.68	33.95
State government.....	229.88	362.62	525.70	—	240.74	117.10	131.01	217.96	225.57
From own sources.....	895.93	1412.52	1188.84	—	942.20	731.66	716.23	867.53	832.63
Taxes.....	316.35	628.25	415.08	—	435.64	286.55	274.30	272.25	219.56
Property.....	258.58	440.76	273.33	—	303.33	246.31	243.83	244.80	201.37
Other.....	57.77	187.49	141.75	—	132.32	40.24	30.47	27.45	18.19
Charges and miscellaneous.....	579.58	784.28	773.76	—	506.55	445.11	441.93	595.28	613.07
Utility and liquor store revenue.....	262.26	109.05	115.78	—	458.31	70.77	124.84	373.32	401.96
Employee retirement revenue.....	74.08	731.79	—	—	—	1.32	2.33	3.42	4.80
Expenditure.....	1439.88	2256.67	1808.31	—	1516.60	898.77	964.76	1501.40	1537.84
General expenditure.....	1137.07	1860.95	1668.43	—	1081.73	819.67	825.45	1111.80	1115.16
Current expenditure.....	852.35	1465.26	1352.39	—	877.06	585.42	597.50	783.54	831.83
Capital outlay.....	284.72	395.70	316.04	—	204.67	234.25	227.96	328.26	283.33
Education services:									
Education.....	—	—	—	—	—	—	—	—	.02
Libraries.....	17.17	50.65	37.79	—	26.05	1.93	1.39	18.60	13.47
Social services and income maintenance:									
Public welfare.....	14.74	—	—	—	—	.01	—	.36	56.35
Hospitals.....	78.32	—	—	—	—	—	—	158.41	175.95
Health.....	11.32	29.32	41.25	—	12.98	3.27	3.03	2.49	12.37
Transportation:									
Highways.....	160.32	92.74	243.45	—	159.18	122.83	142.62	184.03	173.32
Capital outlay.....	88.74	1.17	136.16	—	83.35	72.91	89.56	117.15	93.74
Air transportation.....	8.06	—	—	—	19.40	1.70	4.45	13.51	11.37
Other transportation.....	12.52	76.84	36.27	—	17.13	3.96	.45	3.58	.16
Public safety:									
Police protection.....	113.70	201.69	190.11	—	123.64	95.52	97.22	103.09	85.34
Fire protection.....	56.37	94.01	144.16	—	83.35	35.04	30.57	43.67	49.20
Correction.....	.39	2.07	—	—	.64	—	.10	.46	.12
Protective inspection and regulation.....	11.09	26.42	28.70	—	13.05	3.12	9.27	6.75	8.11
Environment and housing:									
Natural resources.....	.13	—	—	—	—	—	.47	.19	—
Parks and recreation.....	104.65	175.08	260.37	—	132.48	70.36	94.17	90.98	61.49
Housing and community development.....	46.40	84.69	161.73	—	16.24	58.58	24.48	38.22	25.79
Sewerage.....	107.76	109.29	115.55	—	109.79	105.69	107.44	95.66	115.19
Solid waste management.....	24.11	56.28	41.86	—	7.69	7.72	17.34	23.81	23.47
Governmental administration:									
Financial administration.....	28.15	22.80	38.87	—	27.52	19.86	18.86	25.87	39.54
Judicial and legal.....	5.64	8.01	16.01	—	8.70	6.22	4.97	5.55	1.47
General public buildings.....	11.02	16.08	4.12	—	26.40	7.08	10.65	17.43	3.89
Other governmental administration.....	22.63	33.32	40.90	—	25.54	23.17	18.39	23.37	15.20
Interest on general debt.....	159.19	355.34	232.73	—	165.62	166.83	144.92	125.49	97.65
Other and unallocable.....	143.37	426.32	34.56	—	106.34	86.96	94.66	130.27	145.69
Utility and liquor store expenditure.....	271.06	86.28	139.89	—	434.87	78.43	138.38	386.46	420.34
Employee retirement expenditure.....	31.76	309.44	—	—	—	.67	.92	3.14	2.34
Debt outstanding at end of fiscal year.....	2608.46	5040.87	3435.05	—	2307.55	2739.17	2501.41	2231.70	1868.10
Exhibit: Salaries and wages.....	323.16	516.82	537.78	—	441.77	201.69	212.12	374.98	252.51

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MISSISSIPPI									
Amounts (thousand dollars)									
Number of municipalities	295	—	—	1	—	1	7	27	259
Population, 1996	1,381,782	—	—	192,923	—	64,829	269,261	416,399	438,370
Revenue	1,681,289	—	—	170,318	—	184,485	315,061	543,105	468,320
General revenue	1,237,088	—	—	154,677	—	181,631	241,478	394,147	265,155
Intergovernmental revenue	397,442	—	—	57,196	—	15,961	102,108	108,167	114,010
Federal Government	38,922	—	—	14,077	—	996	4,982	5,118	13,749
State government	333,887	—	—	40,618	—	13,445	89,456	97,432	92,936
From own sources	839,646	—	—	97,481	—	165,670	139,370	285,980	151,145
Taxes	278,958	—	—	52,129	—	21,331	79,779	70,295	55,424
Property	217,090	—	—	46,014	—	15,128	60,566	53,429	41,953
Other	61,868	—	—	6,115	—	6,203	19,213	16,866	13,471
Charges and miscellaneous	560,688	—	—	45,352	—	144,339	59,591	215,685	95,721
Utility and liquor store revenue	442,019	—	—	15,641	—	2,854	71,401	148,958	203,165
Employee retirement revenue	2,182	—	—	—	—	—	2,182	—	—
Expenditure	1,637,803	—	—	163,128	—	190,086	280,821	531,333	472,435
General expenditure	1,191,493	—	—	148,665	—	184,778	210,189	389,531	258,330
Current expenditure	1,026,715	—	—	122,415	—	160,669	179,537	351,126	212,968
Capital outlay	164,778	—	—	26,250	—	24,109	30,652	38,405	45,362
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	6,906	—	—	—	—	323	2,392	1,935	2,256
Social services and income maintenance:									
Public welfare	9,868	—	—	3,738	—	188	3,640	305	1,997
Hospitals	279,511	—	—	—	—	131,145	—	132,051	16,315
Health	9,600	—	—	880	—	—	475	1,251	6,994
Transportation:									
Highways	127,164	—	—	19,164	—	3,558	33,522	37,899	33,021
Capital outlay	36,074	—	—	7,039	—	350	9,530	13,238	5,917
Air transportation	23,861	—	—	16,651	—	—	3,809	2,664	737
Other transportation	2,939	—	—	—	—	575	1,626	335	403
Public safety:									
Police protection	169,893	—	—	22,434	—	9,878	38,440	48,589	50,552
Fire protection	98,503	—	—	15,628	—	5,466	24,673	33,163	19,573
Correction	3,799	—	—	1,787	—	—	939	210	863
Protective inspection and regulation	6,019	—	—	1,451	—	198	1,934	1,945	491
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	39,217	—	—	4,999	—	1,986	13,374	9,951	8,907
Housing and community development	13,146	—	—	4,048	—	757	4,451	2,214	1,676
Sewerage	87,258	—	—	12,222	—	4,920	22,656	26,668	20,792
Solid waste management	59,060	—	—	6,715	—	1,915	12,534	20,632	17,264
Governmental administration:									
Financial administration	46,139	—	—	2,405	—	2,653	4,127	8,796	28,158
Judicial and legal	9,096	—	—	2,261	—	948	2,100	2,696	1,091
General public buildings	10,081	—	—	1,746	—	196	2,075	4,026	2,038
Other governmental administration	33,021	—	—	3,211	—	998	8,515	14,437	5,860
Interest on general debt	46,632	—	—	10,320	—	4,018	11,945	13,143	7,206
Other and unallocable	109,780	—	—	19,005	—	15,056	16,962	26,621	32,136
Utility and liquor store expenditure	444,764	—	—	14,463	—	5,308	69,086	141,802	214,105
Employee retirement expenditure	1,546	—	—	—	—	—	1,546	—	—
Debt outstanding at end of fiscal year	984,984	—	—	180,860	—	81,980	224,311	301,260	196,573
Exhibit: Salaries and wages	496,345	—	—	61,840	—	59,580	93,097	167,884	113,944
Percent Distribution									
Number of municipalities	100.0	—	—	.3	—	.3	2.4	9.2	87.8
Population, 1996	100.0	—	—	14.0	—	4.7	19.5	30.1	31.7
Revenue	100.0	—	—	10.1	—	11.0	18.7	32.3	27.9
General revenue	100.0	—	—	12.5	—	14.7	19.5	31.9	21.4
Intergovernmental revenue	100.0	—	—	14.4	—	4.0	25.7	27.2	28.7
Federal Government	100.0	—	—	36.2	—	2.6	12.8	13.1	35.3
State government	100.0	—	—	12.2	—	4.0	26.8	29.2	27.8
From own sources	100.0	—	—	11.6	—	19.7	16.6	34.1	18.0
Taxes	100.0	—	—	18.7	—	7.6	28.6	25.2	19.9
Property	100.0	—	—	21.2	—	7.0	27.9	24.6	19.3
Other	100.0	—	—	9.9	—	10.0	31.1	27.3	21.8
Charges and miscellaneous	100.0	—	—	8.1	—	25.7	10.6	38.5	17.1
Utility and liquor store revenue	100.0	—	—	3.5	—	.6	16.2	33.7	46.0
Employee retirement revenue	100.0	—	—	—	—	—	100.0	—	—
Expenditure	100.0	—	—	10.0	—	11.6	17.1	32.4	28.8
General expenditure	100.0	—	—	12.5	—	15.5	17.6	32.7	21.7
Current expenditure	100.0	—	—	11.9	—	15.6	17.5	34.2	20.7
Capital outlay	100.0	—	—	15.9	—	14.6	18.6	23.3	27.5
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	4.7	34.6	28.0	32.7
Social services and income maintenance:									
Public welfare	100.0	—	—	37.9	—	1.9	36.9	3.1	20.2
Hospitals	100.0	—	—	—	—	46.9	—	47.2	5.8
Health	100.0	—	—	9.2	—	—	4.9	13.0	72.9

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MISSISSIPPI—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	15.1	—	2.8	26.4	29.8	26.0
Capital outlay	100.0	—	—	19.5	—	1.0	26.4	36.7	16.4
Air transportation	100.0	—	—	69.8	—	—	16.0	11.2	3.1
Other transportation	100.0	—	—	—	—	19.6	55.3	11.4	13.7
Public safety:									
Police protection	100.0	—	—	13.2	—	5.8	22.6	28.6	29.8
Fire protection	100.0	—	—	15.9	—	5.5	25.0	33.7	19.9
Correction	100.0	—	—	47.0	—	—	24.7	5.5	22.7
Protective inspection and regulation	100.0	—	—	24.1	—	3.3	32.1	32.3	8.2
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	12.7	—	5.1	34.1	25.4	22.7
Housing and community development	100.0	—	—	30.8	—	5.8	33.9	16.8	12.7
Sewerage	100.0	—	—	14.0	—	5.6	26.0	30.6	23.8
Solid waste management	100.0	—	—	11.4	—	3.2	21.2	34.9	29.2
Governmental administration:									
Financial administration	100.0	—	—	5.2	—	5.8	8.9	19.1	61.0
Judicial and legal	100.0	—	—	24.9	—	10.4	23.1	29.6	12.0
General public buildings	100.0	—	—	17.3	—	1.9	20.6	39.9	20.2
Other governmental administration	100.0	—	—	9.7	—	3.0	25.8	43.7	17.7
Interest on general debt	100.0	—	—	22.1	—	8.6	25.6	28.2	15.5
Other and unallocable	100.0	—	—	17.3	—	13.7	15.5	24.2	29.3
Utility and liquor store expenditure	100.0	—	—	3.3	—	1.2	15.5	31.9	48.1
Employee retirement expenditure	100.0	—	—	—	—	—	100.0	—	—
Debt outstanding at end of fiscal year	100.0	—	—	18.4	—	8.3	22.8	30.6	20.0
Exhibit: Salaries and wages	100.0	—	—	12.5	—	12.0	18.8	33.8	23.0
Per capita amounts (dollars)									
Revenue	1216.75	—	—	882.83	—	2845.72	1170.10	1304.29	1068.32
General revenue	895.28	—	—	801.76	—	2801.69	896.82	946.56	604.87
Intergovernmental revenue	287.63	—	—	296.47	—	246.20	379.22	259.77	260.08
Federal Government	28.17	—	—	72.97	—	15.36	18.50	12.29	31.36
State government	241.64	—	—	210.54	—	207.39	332.23	233.99	212.00
From own sources	607.65	—	—	505.28	—	2555.49	517.60	686.79	344.79
Taxes	201.88	—	—	270.21	—	329.03	296.29	168.82	126.43
Property	157.11	—	—	238.51	—	233.35	224.93	128.31	95.70
Other	44.77	—	—	31.70	—	95.68	71.35	40.50	30.73
Charges and miscellaneous	405.77	—	—	235.08	—	2226.46	221.31	517.98	218.36
Utility and liquor store revenue	319.89	—	—	81.07	—	44.02	265.17	357.73	463.46
Employee retirement revenue	1.58	—	—	—	—	—	8.10	—	—
Expenditure	1185.28	—	—	845.56	—	2932.11	1042.93	1276.02	1077.71
General expenditure	862.29	—	—	770.59	—	2850.24	780.61	935.48	589.30
Current expenditure	743.04	—	—	634.53	—	2478.35	666.78	843.24	485.82
Capital outlay	119.25	—	—	136.06	—	371.89	113.84	92.23	103.48
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	5.00	—	—	—	—	4.98	8.88	4.65	5.15
Social services and income maintenance:									
Public welfare	7.14	—	—	19.38	—	2.90	13.52	.73	4.56
Hospitals	202.28	—	—	—	—	2022.94	—	317.13	37.22
Health	6.95	—	—	4.56	—	—	1.76	3.00	15.95
Transportation:									
Highways	92.03	—	—	99.33	—	54.88	124.50	91.02	75.33
Capital outlay	26.11	—	—	36.49	—	5.40	35.39	31.79	13.50
Air transportation	17.27	—	—	86.31	—	—	14.15	6.40	1.68
Other transportation	2.13	—	—	—	—	8.87	6.04	.80	.92
Public safety:									
Police protection	122.95	—	—	116.28	—	152.37	142.76	116.69	115.32
Fire protection	71.29	—	—	81.01	—	84.31	91.63	79.64	44.65
Correction	2.75	—	—	9.26	—	—	3.49	.50	1.97
Protective inspection and regulation	4.36	—	—	7.52	—	3.05	7.18	4.67	1.12
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	28.38	—	—	25.91	—	30.63	49.67	23.90	20.32
Housing and community development	9.51	—	—	20.98	—	11.68	16.53	5.32	3.82
Sewerage	63.15	—	—	63.35	—	75.89	84.14	64.04	47.43
Solid waste management	42.74	—	—	34.81	—	29.54	46.55	49.55	39.38
Governmental administration:									
Financial administration	33.39	—	—	12.47	—	40.92	15.33	21.12	64.23
Judicial and legal	6.58	—	—	11.72	—	14.62	7.80	6.47	2.49
General public buildings	7.30	—	—	9.05	—	3.02	7.71	9.67	4.65
Other governmental administration	23.90	—	—	16.64	—	15.39	31.62	34.67	13.37
Interest on general debt	33.75	—	—	53.49	—	61.98	44.36	31.56	16.44
Other and unallocable	79.45	—	—	98.51	—	232.24	62.99	63.93	73.31
Utility and liquor store expenditure	321.88	—	—	74.97	—	81.88	256.58	340.54	488.41
Employee retirement expenditure	1.12	—	—	—	—	—	5.74	—	—
Debt outstanding at end of fiscal year	712.84	—	—	937.47	—	1264.56	833.06	723.49	448.42
Exhibit: Salaries and wages	359.21	—	—	320.54	—	919.03	345.75	403.18	259.93

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MISSOURI									
Amounts (thousand dollars)									
Number of municipalities	944	2	—	2	1	4	11	41	883
Population, 1996	3,476,092	792,824	—	253,710	76,756	239,085	406,318	634,051	1,073,348
Revenue	4,587,780	1,799,112	—	468,247	125,912	183,612	277,511	712,768	1,020,618
General revenue	3,322,501	1,379,382	—	194,898	60,965	169,464	242,023	493,640	782,129
Intergovernmental revenue	535,179	165,871	—	28,754	6,439	33,997	47,297	112,108	140,713
Federal Government	141,982	104,548	—	6,171	1,172	9,245	4,288	4,660	11,898
State government	211,632	54,665	—	19,088	3,746	15,132	28,072	34,196	56,733
From own sources	2,787,322	1,213,511	—	166,144	54,526	135,467	194,726	381,532	641,416
Taxes	1,589,298	786,181	—	86,299	26,283	89,136	129,969	189,663	281,767
Property	307,678	126,494	—	13,885	4,489	24,687	24,977	44,531	68,615
Other	1,281,620	659,687	—	72,414	21,794	64,449	104,992	145,132	213,152
Charges and miscellaneous	1,198,024	427,330	—	79,845	28,243	46,331	64,757	191,869	359,649
Utility and liquor store revenue	916,445	102,975	—	261,249	61,825	13,322	29,888	211,226	235,960
Employee retirement revenue	348,834	316,755	—	12,100	3,122	826	5,600	7,902	2,529
Expenditure	4,384,675	1,665,337	—	485,308	136,924	177,283	290,654	652,275	976,894
General expenditure	3,289,001	1,414,632	—	189,003	62,946	159,425	255,429	467,454	740,112
Current expenditure	2,621,479	1,106,676	—	155,494	53,061	116,251	184,728	393,201	612,068
Capital outlay	667,522	307,956	—	33,509	9,885	43,174	70,701	74,253	128,044
Education services:									
Education	39	—	—	—	—	—	—	—	39
Libraries	8,960	—	—	—	1,350	—	2,533	2,258	2,819
Social services and income maintenance:									
Public welfare	8,222	—	—	3,222	711	272	278	1,335	2,404
Hospitals	256,193	36,442	—	—	—	—	—	70,932	148,819
Health	69,424	48,735	—	6,170	2,648	1,729	2,871	1,725	5,546
Transportation:									
Highways	327,856	58,703	—	21,813	7,023	22,742	48,913	66,989	101,673
Capital outlay	111,117	12,836	—	11,774	3,794	9,443	24,263	20,356	28,651
Air transportation	243,383	221,950	—	5,697	2,177	803	3,625	3,751	5,380
Other transportation	62,083	58,477	—	—	1,481	711	741	489	184
Public safety:									
Police protection	526,229	216,052	—	31,796	8,325	27,792	42,837	80,597	118,830
Fire protection	225,135	89,624	—	21,605	7,177	20,070	14,999	37,912	33,748
Correction	40,078	38,447	—	7	—	96	345	1,143	40
Protective inspection and regulation	25,691	12,486	—	2,058	680	675	3,695	4,711	1,386
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	204,452	78,897	—	18,395	6,194	10,972	28,515	37,906	23,573
Housing and community development	125,471	97,013	—	4,087	3,778	9,675	4,181	6,523	3,614
Sewerage	236,396	52,873	—	23,558	5,853	17,308	32,006	37,915	66,883
Solid waste management	96,382	29,448	—	6,323	6,342	3,616	8,556	15,443	26,654
Governmental administration:									
Financial administration	80,131	31,700	—	4,044	2,362	3,296	7,497	11,487	19,745
Judicial and legal	52,497	35,263	—	3,001	603	2,096	2,774	5,162	3,598
General public buildings	39,129	12,300	—	3,504	—	1,499	6,991	9,250	5,585
Other governmental administration	151,199	25,556	—	7,361	1,624	5,082	13,333	20,269	77,974
Interest on general debt	156,972	97,196	—	11,683	4,124	6,491	9,984	17,077	10,417
Other and unallocable	353,079	173,470	—	14,679	3,894	24,500	20,755	34,580	81,201
Utility and liquor store expenditure	955,021	128,849	—	289,630	72,051	16,975	30,023	181,584	235,909
Employee retirement expenditure	140,653	121,856	—	6,675	1,927	883	5,202	3,237	873
Debt outstanding at end of fiscal year	3,788,691	1,853,967	—	421,816	134,715	143,962	248,194	618,270	367,767
Exhibit: Salaries and wages	1,322,015	481,143	—	144,101	42,322	70,041	103,509	199,090	281,809
Percent Distribution									
Number of municipalities	100.0	.2	—	.2	.1	.4	1.2	4.3	93.5
Population, 1996	100.0	22.8	—	7.3	2.2	6.9	11.7	18.2	30.9
Revenue	100.0	39.2	—	10.2	2.7	4.0	6.0	15.5	22.2
General revenue	100.0	41.5	—	5.9	1.8	5.1	7.3	14.9	23.5
Intergovernmental revenue	100.0	31.0	—	5.4	1.2	6.4	8.8	20.9	26.3
Federal Government	100.0	73.6	—	4.3	.8	6.5	3.0	3.3	8.4
State government	100.0	25.8	—	9.0	1.8	7.2	13.3	16.2	26.8
From own sources	100.0	43.5	—	6.0	2.0	4.9	7.0	13.7	23.0
Taxes	100.0	49.5	—	5.4	1.7	5.6	8.2	11.9	17.7
Property	100.0	41.1	—	4.5	1.5	8.0	8.1	14.5	22.3
Other	100.0	51.5	—	5.7	1.7	5.0	8.2	11.3	16.6
Charges and miscellaneous	100.0	35.7	—	6.7	2.4	3.9	5.4	16.0	30.0
Utility and liquor store revenue	100.0	11.2	—	28.5	6.7	1.5	3.3	23.0	25.7
Employee retirement revenue	100.0	90.8	—	3.5	.9	.2	1.6	2.3	.7
Expenditure	100.0	38.0	—	11.1	3.1	4.0	6.6	14.9	22.3
General expenditure	100.0	43.0	—	5.7	1.9	4.8	7.8	14.2	22.5
Current expenditure	100.0	42.2	—	5.9	2.0	4.4	7.0	15.0	23.3
Capital outlay	100.0	46.1	—	5.0	1.5	6.5	10.6	11.1	19.2
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	—	—	—	15.1	—	28.3	25.2	31.5
Social services and income maintenance:									
Public welfare	100.0	—	—	39.2	8.6	3.3	3.4	16.2	29.2
Hospitals	100.0	14.2	—	—	—	—	—	27.7	58.1
Health	100.0	70.2	—	8.9	3.8	2.5	4.1	2.5	8.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MISSOURI—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	17.9	—	6.7	2.1	6.9	14.9	20.4	31.0
Capital outlay	100.0	11.6	—	10.6	3.4	8.5	21.8	18.3	25.8
Air transportation	100.0	91.2	—	2.3	.9	.3	1.5	1.5	2.2
Other transportation	100.0	94.2	—	—	2.4	1.1	1.2	.8	.3
Public safety:									
Police protection	100.0	41.1	—	6.0	1.6	5.3	8.1	15.3	22.6
Fire protection	100.0	39.8	—	9.6	3.2	8.9	6.7	16.8	15.0
Correction	100.0	95.9	—	—	—	.2	.9	2.9	.1
Protective inspection and regulation	100.0	48.6	—	8.0	2.6	2.6	14.4	18.3	5.4
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	38.6	—	9.0	3.0	5.4	13.9	18.5	11.5
Housing and community development	100.0	77.3	—	3.3	.3	7.7	3.3	5.2	2.9
Sewerage	100.0	22.4	—	10.0	2.5	7.3	13.5	16.0	28.3
Solid waste management	100.0	30.6	—	6.6	6.6	3.8	8.9	16.0	27.7
Governmental administration:									
Financial administration	100.0	39.6	—	5.0	2.9	4.1	9.4	14.3	24.6
Judicial and legal	100.0	67.2	—	5.7	1.1	4.0	5.3	9.8	6.9
General public buildings	100.0	31.4	—	9.0	—	3.8	17.9	23.6	14.3
Other governmental administration	100.0	16.9	—	4.9	1.1	3.4	8.8	13.4	51.6
Interest on general debt	100.0	61.9	—	7.4	2.6	4.1	6.4	10.9	6.6
Other and unallocable	100.0	49.1	—	4.2	1.1	6.9	5.9	9.8	23.0
Utility and liquor store expenditure	100.0	13.5	—	30.3	7.5	1.8	3.1	19.0	24.7
Employee retirement expenditure	100.0	86.6	—	4.7	1.4	.6	3.7	2.3	.6
Debt outstanding at end of fiscal year	100.0	48.9	—	11.1	3.6	3.8	6.6	16.3	9.7
Exhibit: Salaries and wages	100.0	36.4	—	10.9	3.2	5.3	7.8	15.1	21.3
Per capita amounts (dollars)									
Revenue	1319.81	2269.25	—	1845.60	1640.42	767.98	682.99	1124.15	950.87
General revenue	955.82	1739.83	—	768.19	794.27	708.80	595.65	778.55	728.68
Intergovernmental revenue	153.96	209.22	—	113.33	83.89	142.20	116.40	176.81	131.10
Federal government	40.85	131.87	—	24.32	15.27	38.67	10.55	7.35	11.08
State government	60.88	68.95	—	75.24	48.80	63.29	69.09	53.93	52.86
From own sources	801.86	1530.62	—	654.86	710.38	566.61	479.25	601.74	597.58
Taxes	457.21	991.62	—	340.15	342.42	372.82	319.87	299.13	262.51
Property	88.51	159.55	—	54.73	58.48	103.26	61.47	70.23	63.93
Other	368.70	832.07	—	285.42	283.94	269.57	258.40	228.90	198.59
Charges and miscellaneous	344.65	539.00	—	314.71	367.96	193.78	159.38	302.61	335.07
Utility and liquor store revenue	263.64	129.88	—	1029.72	805.47	55.72	73.56	333.14	219.84
Employee retirement revenue	100.35	399.53	—	47.69	40.67	3.45	13.78	12.46	2.36
Expenditure	1261.38	2100.51	—	1912.85	1783.89	741.51	715.34	1028.74	910.14
General expenditure	946.18	1784.30	—	744.96	820.08	666.81	628.64	737.25	689.54
Current expenditure	754.15	1395.87	—	612.88	691.29	486.23	454.64	620.14	570.24
Capital outlay	192.03	388.43	—	132.08	128.78	180.58	174.00	117.11	119.29
Education services:									
Education .....	.01	—	—	—	—	—	—	—	.04
Libraries	2.58	—	—	—	17.59	—	6.23	3.56	2.63
Social services and income maintenance:									
Public welfare	2.37	—	—	12.70	9.26	1.14	.68	2.11	2.24
Hospitals	73.70	45.96	—	—	—	—	—	111.87	138.65
Health	19.97	61.47	—	24.32	34.50	7.23	7.07	2.72	5.17
Transportation:									
Highways	94.32	74.04	—	85.98	91.50	95.12	120.38	105.65	94.73
Capital outlay	31.97	16.19	—	46.41	49.43	39.50	59.71	32.10	26.69
Air transportation	70.02	279.95	—	22.45	28.36	3.36	8.92	5.92	5.01
Other transportation	17.86	73.76	—	—	19.29	2.97	1.82	.77	.17
Public safety:									
Police protection	151.39	272.51	—	125.32	108.46	116.24	105.43	127.11	110.71
Fire protection	64.77	113.04	—	85.16	93.50	83.95	36.91	59.79	31.44
Correction	11.53	48.49	—	.03	—	.40	.85	1.80	.04
Protective inspection and regulation	7.39	15.75	—	8.11	8.86	2.82	9.09	7.43	1.29
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	58.82	99.51	—	72.50	80.70	45.89	70.18	59.78	21.96
Housing and community development	36.10	122.36	—	16.11	4.92	40.47	10.29	10.29	3.37
Sewerage	68.01	66.69	—	92.85	76.25	72.39	78.77	59.80	62.31
Solid waste management	27.73	37.14	—	24.92	82.63	15.12	21.06	24.36	24.83
Governmental administration:									
Financial administration	23.05	39.98	—	15.94	30.77	13.79	18.45	18.12	18.40
Judicial and legal	15.10	44.48	—	11.83	7.86	8.77	6.83	8.14	3.35
General public buildings	11.26	15.51	—	13.81	—	6.27	17.21	14.59	5.20
Other governmental administration	43.50	32.23	—	29.01	21.16	21.26	32.81	31.97	72.65
Interest on general debt	45.16	122.59	—	46.05	53.73	27.15	24.57	26.93	9.71
Other and unallocable	101.57	218.80	—	57.86	50.73	102.47	51.08	54.54	75.65
Utility and liquor store expenditure	274.74	162.52	—	1141.58	938.70	71.00	73.89	286.39	219.79
Employee retirement expenditure	40.46	153.70	—	26.31	25.11	3.69	12.80	5.11	.81
Debt outstanding at end of fiscal year	1089.93	2338.43	—	1662.59	1755.11	602.14	610.84	975.11	342.64
Exhibit: Salaries and wages	380.32	606.87	—	567.98	551.38	292.95	254.75	314.00	262.55

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MONTANA									
Amounts (thousand dollars)									
Number of municipalities	128	—	—	—	1	2	3	3	119
Population, 1996	493,424	—	—	—	91,195	108,962	90,555	36,003	166,709
Revenue	390,419	—	—	—	76,771	65,947	84,579	28,697	134,425
General revenue	331,833	—	—	—	64,285	59,013	70,789	25,739	112,007
Intergovernmental revenue	57,023	—	—	—	9,114	10,347	13,784	5,458	18,320
Federal Government	6,942	—	—	—	1,497	198	812	1,279	3,156
State government	46,835	—	—	—	7,238	8,528	12,686	3,761	14,622
From own sources	274,810	—	—	—	55,171	48,666	57,005	20,281	93,687
Taxes	99,876	—	—	—	17,208	22,104	23,881	10,030	26,653
Property	84,702	—	—	—	15,163	19,093	18,872	9,305	22,269
Other	15,174	—	—	—	2,045	3,011	5,009	725	4,384
Charges and miscellaneous	174,934	—	—	—	37,963	26,562	33,124	10,251	67,034
Utility and liquor store revenue	58,531	—	—	—	12,486	6,934	13,790	2,958	22,363
Employee retirement revenue	55	—	—	—	—	—	—	—	55
Expenditure	371,797	—	—	—	65,034	65,450	92,800	25,368	123,145
General expenditure	324,725	—	—	—	56,739	62,004	80,655	21,462	103,865
Current expenditure	285,194	—	—	—	50,582	54,020	63,364	19,923	97,305
Capital outlay	39,531	—	—	—	6,157	7,984	17,291	1,539	6,560
Education services:									
Education	467	—	—	—	—	—	—	467	—
Libraries	5,886	—	—	—	1,748	755	993	333	2,057
Social services and income maintenance:									
Public welfare	1,163	—	—	—	—	—	997	128	38
Hospitals	—	—	—	—	—	—	—	—	—
Health	6,201	—	—	—	9	1,569	1,936	1,098	1,589
Transportation:									
Highways	29,679	—	—	—	4,222	4,829	7,234	2,176	11,218
Capital outlay	2,371	—	—	—	—	428	46	206	1,691
Air transportation	3,732	—	—	—	3,413	—	—	27	292
Other transportation	1,674	—	—	—	534	953	187	—	—
Public safety:									
Police protection	42,923	—	—	—	7,330	8,641	9,054	3,978	13,920
Fire protection	28,194	—	—	—	8,618	8,075	5,765	1,823	3,913
Correction	199	—	—	—	—	—	—	174	25
Protective inspection and regulation	2,032	—	—	—	—	472	655	203	702
Environment and housing:									
Natural resources	6,408	—	—	—	—	2,341	3,766	258	43
Parks and recreation	18,877	—	—	—	2,353	5,322	4,018	1,243	5,941
Housing and community development	21,999	—	—	—	1,593	3,599	13,700	714	2,393
Sewerage	29,097	—	—	—	3,792	5,256	6,675	2,902	10,472
Solid waste management	20,064	—	—	—	4,754	1,503	5,861	987	6,959
Governmental administration:									
Financial administration	9,359	—	—	—	1,919	1,373	2,078	350	3,639
Judicial and legal	6,847	—	—	—	569	664	2,555	841	2,218
General public buildings	3,597	—	—	—	530	—	1,086	254	1,727
Other governmental administration	7,884	—	—	—	579	2,274	2,612	925	1,494
Interest on general debt	37,566	—	—	—	4,026	4,324	2,394	914	25,908
Other and unallocable	40,877	—	—	—	10,750	10,054	9,089	1,667	9,317
Utility and liquor store expenditure	46,858	—	—	—	8,295	3,446	12,145	3,906	19,066
Employee retirement expenditure	214	—	—	—	—	—	—	—	214
Debt outstanding at end of fiscal year	753,824	—	—	—	73,483	89,370	106,949	19,530	464,492
Exhibit: Salaries and wages	127,464	—	—	—	24,825	27,311	28,070	10,989	36,269
Percent Distribution									
Number of municipalities	100.0	—	—	—	.8	1.6	2.3	2.3	93.0
Population, 1996	100.0	—	—	—	18.5	22.1	18.4	7.3	33.8
Revenue	100.0	—	—	—	19.7	16.9	21.7	7.4	34.4
General revenue	100.0	—	—	—	19.4	17.8	21.3	7.8	33.8
Intergovernmental revenue	100.0	—	—	—	16.0	18.1	24.2	9.6	32.1
Federal Government	100.0	—	—	—	21.6	2.9	11.7	18.4	45.5
State government	100.0	—	—	—	15.5	18.2	27.1	8.0	31.2
From own sources	100.0	—	—	—	20.1	17.7	20.7	7.4	34.1
Taxes	100.0	—	—	—	17.2	22.1	23.9	10.0	26.7
Property	100.0	—	—	—	17.9	22.5	22.3	11.0	26.3
Other	100.0	—	—	—	13.5	19.8	33.0	4.8	28.9
Charges and miscellaneous	100.0	—	—	—	21.7	15.2	18.9	5.9	38.3
Utility and liquor store revenue	100.0	—	—	—	21.3	11.8	23.6	5.1	38.2
Employee retirement revenue	100.0	—	—	—	—	—	—	—	100.0
Expenditure	100.0	—	—	—	17.5	17.6	25.0	6.8	33.1
General expenditure	100.0	—	—	—	17.5	19.1	24.8	6.6	32.0
Current expenditure	100.0	—	—	—	17.7	18.9	22.2	7.0	34.1
Capital outlay	100.0	—	—	—	15.6	20.2	43.7	3.9	16.6
Education services:									
Education	100.0	—	—	—	—	—	—	100.0	—
Libraries	100.0	—	—	—	29.7	12.8	16.9	5.7	34.9
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	85.7	11.0	3.3
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	—	—	.1	25.3	31.2	17.7	25.6

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MONTANA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	—	—	—	14.2	16.3	24.4	7.3	37.8
Capital outlay.....	100.0	—	—	—	—	18.1	1.9	8.7	71.3
Air transportation.....	100.0	—	—	—	91.5	—	—	.7	7.8
Other transportation.....	100.0	—	—	—	31.9	56.9	11.2	—	—
Public safety:									
Police protection.....	100.0	—	—	—	17.1	20.1	21.1	9.3	32.4
Fire protection.....	100.0	—	—	—	30.6	28.6	20.4	6.5	13.9
Correction.....	100.0	—	—	—	—	—	—	87.4	12.6
Protective inspection and regulation.....	100.0	—	—	—	—	23.2	32.2	10.0	34.5
Environment and housing:									
Natural resources.....	100.0	—	—	—	—	36.5	58.8	4.0	.7
Parks and recreation.....	100.0	—	—	—	12.5	28.2	21.3	6.6	31.5
Housing and community development.....	100.0	—	—	—	7.2	16.4	62.3	3.2	10.9
Sewerage.....	100.0	—	—	—	13.0	18.1	22.9	10.0	36.0
Solid waste management.....	100.0	—	—	—	23.7	7.5	29.2	4.9	34.7
Governmental administration:									
Financial administration.....	100.0	—	—	—	20.5	14.7	22.2	3.7	38.9
Judicial and legal.....	100.0	—	—	—	8.3	9.7	37.3	12.3	32.4
General public buildings.....	100.0	—	—	—	14.7	—	30.2	7.1	48.0
Other governmental administration.....	100.0	—	—	—	7.3	28.8	33.1	11.7	18.9
Interest on general debt.....	100.0	—	—	—	10.7	11.5	6.4	2.4	69.0
Other and unallocable.....	100.0	—	—	—	26.3	24.6	22.2	4.1	22.8
Utility and liquor store expenditure.....	100.0	—	—	—	17.7	7.4	25.9	8.3	40.7
Employee retirement expenditure.....	100.0	—	—	—	—	—	—	—	100.0
Debt outstanding at end of fiscal year.....	100.0	—	—	—	9.7	11.9	14.2	2.6	61.6
Exhibit: Salaries and wages.....	100.0	—	—	—	19.5	21.4	22.0	8.6	28.5
Per capita amounts (dollars)									
Revenue.....	791.24	—	—	—	841.83	605.23	934.01	797.07	806.35
General revenue.....	672.51	—	—	—	704.92	541.59	781.72	714.91	671.87
Intergovernmental revenue.....	115.57	—	—	—	99.94	94.96	152.22	151.60	109.89
Federal Government.....	14.07	—	—	—	16.42	1.82	8.97	35.52	18.93
State government.....	94.92	—	—	—	79.37	78.27	140.09	104.46	87.71
From own sources.....	556.94	—	—	—	604.98	446.63	629.51	563.31	561.98
Taxes.....	202.41	—	—	—	188.69	202.86	263.72	278.59	159.88
Property.....	171.66	—	—	—	166.27	175.23	208.40	258.45	133.58
Other.....	30.75	—	—	—	22.42	27.63	55.31	20.14	26.30
Charges and miscellaneous.....	354.53	—	—	—	416.28	243.77	365.79	284.73	402.10
Utility and liquor store revenue.....	118.62	—	—	—	136.92	63.64	152.28	82.16	134.14
Employee retirement revenue.....	.11	—	—	—	—	—	—	—	.33
Expenditure.....	753.50	—	—	—	713.13	600.67	1024.79	704.61	738.68
General expenditure.....	658.11	—	—	—	622.17	569.04	890.67	596.12	623.03
Current expenditure.....	577.99	—	—	—	554.66	495.77	699.73	553.37	583.68
Capital outlay.....	80.12	—	—	—	67.51	73.27	190.94	42.75	39.35
Education services:									
Education.....	.95	—	—	—	—	—	—	12.97	—
Libraries.....	11.93	—	—	—	19.17	6.93	10.97	9.25	12.34
Social services and income maintenance:									
Public welfare.....	2.36	—	—	—	—	—	11.01	3.56	.23
Hospitals.....	—	—	—	—	—	—	—	—	—
Health.....	12.57	—	—	—	.10	14.40	21.38	30.50	9.53
Transportation:									
Highways.....	60.15	—	—	—	46.30	44.32	79.89	60.44	67.29
Capital outlay.....	4.81	—	—	—	—	3.93	.51	5.72	10.14
Air transportation.....	7.56	—	—	—	37.43	—	—	.75	1.75
Other transportation.....	3.39	—	—	—	5.86	8.75	2.07	—	—
Public safety:									
Police protection.....	86.99	—	—	—	80.38	79.30	99.98	110.49	83.50
Fire protection.....	57.14	—	—	—	94.50	74.11	63.66	50.63	23.47
Correction.....	.40	—	—	—	—	—	—	—	.15
Protective inspection and regulation.....	4.12	—	—	—	—	4.33	7.23	5.64	4.21
Environment and housing:									
Natural resources.....	12.99	—	—	—	—	21.48	41.59	7.17	.26
Parks and recreation.....	38.26	—	—	—	25.80	48.84	44.37	34.52	35.64
Housing and community development.....	44.58	—	—	—	17.47	33.03	151.29	19.83	14.35
Sewerage.....	58.97	—	—	—	41.58	48.24	73.71	80.60	62.82
Solid waste management.....	40.66	—	—	—	52.13	13.79	64.72	27.41	41.74
Governmental administration:									
Financial administration.....	18.97	—	—	—	21.04	12.60	22.95	9.72	21.83
Judicial and legal.....	13.88	—	—	—	6.24	6.09	28.21	23.36	13.30
General public buildings.....	7.29	—	—	—	5.81	—	11.99	7.05	10.36
Other governmental administration.....	15.98	—	—	—	6.35	20.87	28.84	25.69	8.96
Interest on general debt.....	76.13	—	—	—	44.15	39.68	26.44	25.39	155.41
Other and unallocable.....	82.84	—	—	—	117.88	92.27	100.37	46.30	55.89
Utility and liquor store expenditure.....	94.96	—	—	—	90.96	31.63	134.12	108.49	114.37
Employee retirement expenditure.....	.43	—	—	—	—	—	—	—	1.28
Debt outstanding at end of fiscal year.....	1527.74	—	—	—	805.78	820.19	1181.04	542.45	2786.24
Exhibit: Salaries and wages.....	258.33	—	—	—	272.22	250.65	309.98	305.22	217.56

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEBRASKA									
Amounts (thousand dollars)									
Number of municipalities	535	1	1	—	—	—	3	11	519
Population, 1996	1,260,987	364,253	209,192	—	—	—	111,298	188,088	388,156
Revenue	1,557,016	312,755	388,041	—	—	—	126,342	260,985	468,893
General revenue	1,084,303	270,904	228,993	—	—	—	87,842	153,261	343,303
Intergovernmental revenue	220,166	41,940	34,989	—	—	—	15,097	37,530	90,610
Federal Government	46,129	7,896	9,055	—	—	—	454	7,666	21,058
State government	136,186	29,861	24,164	—	—	—	10,545	18,238	53,378
From own sources	864,137	228,964	194,004	—	—	—	72,745	115,731	252,693
Taxes	435,340	175,826	77,358	—	—	—	34,671	52,202	95,283
Property	208,495	72,887	31,091	—	—	—	15,495	24,081	64,941
Other	226,845	102,939	46,267	—	—	—	19,176	28,121	30,342
Charges and miscellaneous	428,797	53,138	116,646	—	—	—	38,074	63,529	157,410
Utility and liquor store revenue	422,141	—	150,910	—	—	—	38,500	107,314	125,417
Employee retirement revenue	50,572	41,851	8,138	—	—	—	—	410	173
Expenditure	1,478,388	287,598	354,626	—	—	—	117,924	256,429	461,811
General expenditure	1,054,143	268,168	212,426	—	—	—	80,471	155,146	337,932
Current expenditure	839,879	229,478	163,881	—	—	—	65,853	116,016	264,651
Capital outlay	214,264	38,690	48,545	—	—	—	14,618	39,130	73,281
Education services:									
Education	62	—	—	—	—	—	26	—	36
Libraries	25,251	8,055	4,373	—	—	—	2,203	6,279	4,341
Social services and income maintenance:									
Public welfare	12,490	—	—	—	—	—	208	169	12,113
Hospitals	78,028	—	63,050	—	—	—	—	—	14,978
Health	12,557	90	8,806	—	—	—	360	1,156	2,145
Transportation:									
Highways	157,459	46,452	21,015	—	—	—	11,690	26,226	52,076
Capital outlay	61,855	14,826	16,277	—	—	—	4,088	13,965	12,699
Air transportation	6,119	—	—	—	—	—	3,084	1,103	1,932
Other transportation	5,357	3,746	1,284	—	—	—	91	236	—
Public safety:									
Police protection	115,526	45,180	16,555	—	—	—	10,827	17,759	25,205
Fire protection	75,864	34,223	11,494	—	—	—	7,512	9,160	13,475
Correction	3,811	—	—	—	—	—	—	—	—
Protective inspection and regulation	7,647	3,698	2,321	—	—	—	603	966	59
Environment and housing:									
Natural resources	4	—	—	—	—	—	—	—	4
Parks and recreation	81,839	23,061	11,666	—	—	—	5,458	11,708	29,946
Housing and community development	34,188	8,701	5,881	—	—	—	2,485	8,331	8,790
Sewerage	90,989	26,676	15,404	—	—	—	11,276	12,524	25,109
Solid waste management	57,609	11,037	4,481	—	—	—	5,707	11,462	24,922
Governmental administration:									
Financial administration	42,587	3,898	1,629	—	—	—	2,038	10,793	24,229
Judicial and legal	4,656	2,662	1,238	—	—	—	396	208	152
General public buildings	10,378	5,512	485	—	—	—	555	1,344	2,482
Other governmental administration	39,336	3,201	2,567	—	—	—	2,439	9,987	21,142
Interest on general debt	30,451	8,156	5,925	—	—	—	2,121	5,424	8,825
Other and unallocable	161,935	30,009	34,252	—	—	—	11,392	20,311	65,971
Utility and liquor store expenditure	401,105	—	138,838	—	—	—	37,453	101,070	123,744
Employee retirement expenditure	23,140	19,430	3,362	—	—	—	—	213	135
Debt outstanding at end of fiscal year	1,069,838	202,506	429,463	—	—	—	89,474	187,739	160,656
Exhibit: Salaries and wages	398,664	122,850	98,814	—	—	—	31,137	58,108	87,755
Percent Distribution									
Number of municipalities	100.0	.2	.2	—	—	—	.6	2.1	97.0
Population, 1996	100.0	28.9	16.6	—	—	—	8.8	14.9	30.8
Revenue	100.0	20.1	24.9	—	—	—	8.1	16.8	30.1
General revenue	100.0	25.0	21.1	—	—	—	8.1	14.1	31.7
Intergovernmental revenue	100.0	19.0	15.9	—	—	—	6.9	17.0	41.2
Federal Government	100.0	17.1	19.6	—	—	—	1.0	16.6	45.7
State government	100.0	21.9	17.7	—	—	—	7.7	13.4	39.2
From own sources	100.0	26.5	22.5	—	—	—	8.4	13.4	29.2
Taxes	100.0	40.4	17.8	—	—	—	8.0	12.0	21.9
Property	100.0	35.0	14.9	—	—	—	7.4	11.5	31.1
Other	100.0	45.4	20.4	—	—	—	8.5	12.4	13.4
Charges and miscellaneous	100.0	12.4	27.2	—	—	—	8.9	14.8	36.7
Utility and liquor store revenue	100.0	—	35.7	—	—	—	9.1	25.4	29.7
Employee retirement revenue	100.0	82.8	16.1	—	—	—	—	.8	.3
Expenditure	100.0	19.5	24.0	—	—	—	8.0	17.3	31.2
General expenditure	100.0	25.4	20.2	—	—	—	7.6	14.7	32.1
Current expenditure	100.0	27.3	19.5	—	—	—	7.8	13.8	31.5
Capital outlay	100.0	18.1	22.7	—	—	—	6.8	18.3	34.2
Education services:									
Education	100.0	—	—	—	—	—	41.9	—	58.1
Libraries	100.0	31.9	17.3	—	—	—	8.7	24.9	17.2
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	1.7	1.4	97.0
Hospitals	100.0	—	80.8	—	—	—	—	—	19.2
Health	100.0	.7	70.1	—	—	—	2.9	9.2	17.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEBRASKA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	29.5	13.3	—	—	—	7.4	16.7	33.1
Capital outlay.....	100.0	24.0	26.3	—	—	—	6.6	22.6	20.5
Air transportation.....	100.0	—	—	—	—	—	50.4	18.0	31.6
Other transportation.....	100.0	69.9	24.0	—	—	—	1.7	4.4	—
Public safety:									
Police protection.....	100.0	39.1	14.3	—	—	—	9.4	15.4	21.8
Fire protection.....	100.0	45.1	15.2	—	—	—	9.9	12.1	17.8
Correction.....	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation.....	100.0	48.4	30.4	—	—	—	7.9	12.6	.8
Environment and housing:									
Natural resources.....	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation.....	100.0	28.2	14.3	—	—	—	6.7	14.3	36.6
Housing and community development.....	100.0	25.5	17.2	—	—	—	7.3	24.4	25.7
Sewerage.....	100.0	29.3	16.9	—	—	—	12.4	13.8	27.6
Solid waste management.....	100.0	19.2	7.8	—	—	—	9.9	19.9	43.3
Governmental administration:									
Financial administration.....	100.0	9.2	3.8	—	—	—	4.8	25.3	56.9
Judicial and legal.....	100.0	57.2	26.6	—	—	—	8.5	4.5	3.3
General public buildings.....	100.0	53.1	4.7	—	—	—	5.3	13.0	23.9
Other governmental administration.....	100.0	8.1	6.5	—	—	—	6.2	25.4	53.7
Interest on general debt.....	100.0	26.8	19.5	—	—	—	7.0	17.8	29.0
Other and unallocable.....	100.0	18.5	21.2	—	—	—	7.0	12.5	40.7
Utility and liquor store expenditure.....	100.0	—	34.6	—	—	—	9.3	25.2	30.9
Employee retirement expenditure.....	100.0	84.0	14.5	—	—	—	—	.9	.6
Debt outstanding at end of fiscal year.....	100.0	18.9	40.1	—	—	—	8.4	17.5	15.0
Exhibit: Salaries and wages.....	100.0	30.8	24.8	—	—	—	7.8	14.6	22.0
Per capita amounts (dollars)									
Revenue.....	1234.76	858.62	1854.95	—	—	—	1135.17	1387.57	1208.00
General revenue.....	859.88	743.72	1094.65	—	—	—	789.25	814.84	884.45
Intergovernmental revenue.....	174.60	115.14	167.26	—	—	—	135.64	199.53	233.44
Federal Government.....	36.58	21.68	43.29	—	—	—	4.08	40.76	54.25
State government.....	108.00	81.98	115.51	—	—	—	94.75	96.97	137.52
From own sources.....	685.29	628.59	927.40	—	—	—	653.61	615.30	651.01
Taxes.....	345.24	482.70	369.79	—	—	—	311.52	277.54	245.48
Property.....	165.34	200.10	148.62	—	—	—	139.22	128.03	167.31
Other.....	179.89	282.60	221.17	—	—	—	172.29	149.51	78.17
Charges and miscellaneous.....	340.05	145.88	557.60	—	—	—	342.09	337.76	405.53
Utility and liquor store revenue.....	334.77	—	721.39	—	—	—	345.92	570.55	323.11
Employee retirement revenue.....	40.11	114.90	38.90	—	—	—	—	2.18	.45
Expenditure.....	1172.41	789.56	1695.22	—	—	—	1059.53	1363.35	1189.76
General expenditure.....	835.97	736.21	1015.46	—	—	—	723.02	824.86	870.61
Current expenditure.....	666.05	630.00	783.40	—	—	—	591.68	616.82	681.82
Capital outlay.....	169.92	106.22	232.06	—	—	—	131.34	208.04	188.79
Education services:									
Education.....	.05	—	—	—	—	—	.23	—	.09
Libraries.....	20.02	22.11	20.90	—	—	—	19.79	33.38	11.18
Social services and income maintenance:									
Public welfare.....	9.90	—	—	—	—	—	1.87	.90	31.21
Hospitals.....	61.88	—	301.40	—	—	—	—	—	38.59
Health.....	9.96	.25	42.10	—	—	—	3.23	6.15	5.53
Transportation:									
Highways.....	124.87	127.53	100.46	—	—	—	105.03	139.43	134.16
Capital outlay.....	49.05	40.70	77.81	—	—	—	36.73	74.25	32.72
Air transportation.....	4.85	—	—	—	—	—	27.71	5.86	4.98
Other transportation.....	4.25	10.28	6.14	—	—	—	.82	1.25	—
Public safety:									
Police protection.....	91.62	124.03	79.14	—	—	—	97.28	94.42	64.94
Fire protection.....	60.16	93.95	54.94	—	—	—	67.49	48.70	34.72
Correction.....	3.02	10.46	—	—	—	—	—	—	—
Protective inspection and regulation.....	6.06	10.15	11.10	—	—	—	5.42	5.14	.15
Environment and housing:									
Natural resources.....	—	—	—	—	—	—	—	—	.01
Parks and recreation.....	64.90	63.31	55.77	—	—	—	49.04	62.25	77.15
Housing and community development.....	27.11	23.89	28.11	—	—	—	22.33	44.29	22.65
Sewerage.....	72.16	73.23	73.64	—	—	—	101.31	66.59	64.69
Solid waste management.....	45.69	30.30	21.42	—	—	—	51.28	60.94	64.21
Governmental administration:									
Financial administration.....	33.77	10.70	7.79	—	—	—	18.31	57.38	62.42
Judicial and legal.....	3.69	7.31	5.92	—	—	—	3.56	1.11	.39
General public buildings.....	8.23	15.13	2.32	—	—	—	4.99	7.15	6.39
Other governmental administration.....	31.19	8.79	12.27	—	—	—	21.91	53.10	54.47
Interest on general debt.....	24.15	22.39	28.32	—	—	—	19.06	28.84	22.74
Other and unallocable.....	128.42	82.39	163.73	—	—	—	102.36	107.99	169.96
Utility and liquor store expenditure.....	318.09	—	663.69	—	—	—	336.51	537.35	318.80
Employee retirement expenditure.....	18.35	53.34	16.07	—	—	—	—	1.13	.35
Debt outstanding at end of fiscal year.....	848.41	555.95	2052.96	—	—	—	803.91	998.14	413.90
Exhibit: Salaries and wages.....	316.15	337.27	472.36	—	—	—	279.76	308.94	226.08

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEVADA									
Amounts (thousand dollars)									
Number of municipalities	19	1	—	2	1	1	1	2	11
Population, 1996	915,455	376,906	—	277,838	78,659	59,496	47,237	33,620	41,699
Revenue	1,142,454	433,864	—	318,658	116,281	55,678	123,581	44,650	49,742
General revenue	1,066,968	433,846	—	295,274	88,900	55,678	118,769	34,886	39,615
Intergovernmental revenue	360,436	162,131	—	94,593	33,265	18,868	20,627	14,775	16,177
Federal Government	21,740	7,634	—	6,800	1,453	1,588	2,182	805	1,278
State government	280,210	123,499	—	75,810	22,118	16,571	16,125	12,443	13,644
From own sources	706,532	271,715	—	200,681	55,635	36,810	98,142	20,111	23,438
Taxes	270,530	102,206	—	95,569	20,633	21,462	15,436	4,429	10,795
Property	134,463	47,270	—	50,591	11,637	11,775	8,110	1,799	3,281
Other	136,067	54,936	—	44,978	8,996	9,687	7,326	2,630	7,514
Charges and miscellaneous	436,002	169,509	—	105,112	35,002	15,348	82,706	15,682	12,643
Utility and liquor store revenue	75,486	18	—	23,384	27,381	—	4,812	9,764	10,127
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1,082,134	385,513	—	323,541	110,069	68,048	108,532	43,842	42,589
General expenditure	1,003,383	384,733	—	296,097	85,253	68,048	103,891	33,482	31,879
Current expenditure	780,524	300,660	—	214,274	68,224	46,137	98,369	25,274	27,586
Capital outlay	222,859	84,073	—	81,823	17,029	21,911	5,522	8,208	4,293
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	2,062	268	—	—	834	—	924	—	36
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	1,988	583	—	—	—	355	1,049	—	1
Hospitals	54,171	—	—	—	—	—	54,171	—	—
Health	5,633	2,221	—	1,011	397	26	967	111	900
Transportation:	—	—	—	—	—	—	—	—	—
Highways	104,355	48,082	—	25,633	8,342	6,567	4,962	6,803	3,966
Capital outlay	55,988	26,315	—	15,397	6,964	2,579	422	3,103	1,208
Air transportation	3,103	—	—	—	—	—	856	2,030	217
Other transportation	5,729	3,288	—	2,374	—	67	—	—	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	160,020	57,376	—	52,973	17,956	9,567	8,152	6,084	7,912
Fire protection	105,847	38,359	—	43,578	8,209	7,493	3,184	3,389	1,635
Correction	41,988	21,270	—	5,006	14,154	—	1,558	—	—
Protective inspection and regulation	23,263	8,658	—	6,402	4,779	1,685	993	140	606
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	4,207	—	—	140	3,978	—	89	—	—
Parks and recreation	67,914	22,871	—	22,764	3,962	6,035	4,929	5,188	2,165
Housing and community development	31,845	11,647	—	9,780	2,880	7,219	—	283	36
Sewerage	105,602	44,285	—	35,374	7,757	10,311	2,890	1,616	3,369
Solid waste management	2,816	—	—	—	—	—	—	1,681	1,135
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	26,304	8,403	—	8,145	908	1,985	5,054	808	1,001
Judicial and legal	33,476	16,511	—	7,255	2,608	1,778	3,587	733	1,004
General public buildings	33,963	25,058	—	5,176	1,528	696	572	183	750
Other governmental administration	37,498	9,594	—	9,474	5,071	3,796	3,078	2,729	3,756
Interest on general debt	48,243	9,854	—	30,143	1,890	2,720	2,211	383	1,042
Other and unallocable	103,356	56,405	—	30,869	—	7,748	4,665	1,321	2,348
Utility and liquor store expenditure	78,751	780	—	27,444	24,816	—	4,641	10,360	10,710
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	885,160	170,702	—	489,093	62,931	62,262	65,856	7,489	26,827
Exhibit: Salaries and wages	342,345	108,438	—	101,759	41,669	20,964	42,967	14,059	12,489
Percent Distribution									
Number of municipalities	100.0	5.3	—	10.5	5.3	5.3	5.3	10.5	57.9
Population, 1996	100.0	41.2	—	30.3	8.6	6.5	5.2	3.7	4.6
Revenue	100.0	38.0	—	27.9	10.2	4.9	10.8	3.9	4.4
General revenue	100.0	40.7	—	27.7	8.3	5.2	11.1	3.3	3.7
Intergovernmental revenue	100.0	45.0	—	26.2	9.2	5.2	5.7	4.1	4.5
Federal Government	100.0	35.1	—	31.3	6.7	7.3	10.0	3.7	5.9
State government	100.0	44.1	—	27.1	7.9	5.9	5.8	4.4	4.9
From own sources	100.0	38.5	—	28.4	7.9	5.2	13.9	2.8	3.3
Taxes	100.0	37.8	—	35.3	7.6	7.9	5.7	1.6	4.0
Property	100.0	35.2	—	37.6	8.7	8.8	6.0	1.3	2.4
Other	100.0	40.4	—	33.1	6.6	7.1	5.4	1.9	5.5
Charges and miscellaneous	100.0	38.9	—	24.1	8.0	3.5	19.0	3.6	2.9
Utility and liquor store revenue	100.0	—	—	31.0	36.3	—	6.4	12.9	13.4
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	35.6	—	29.9	10.2	6.3	10.0	4.1	3.9
General expenditure	100.0	38.3	—	29.5	8.5	6.8	10.4	3.3	3.2
Current expenditure	100.0	38.5	—	27.5	8.7	5.9	12.6	3.2	3.5
Capital outlay	100.0	37.7	—	36.7	7.6	9.8	2.5	3.7	1.9
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	13.0	—	—	40.4	—	44.8	—	1.7
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	29.3	—	—	—	17.9	52.8	—	.1
Hospitals	100.0	—	—	—	—	—	100.0	—	—
Health	100.0	39.4	—	17.9	7.0	.5	17.2	2.0	16.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEVADA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	46.1	—	24.6	8.0	6.3	4.8	6.5	3.8
Capital outlay	100.0	47.0	—	27.5	12.4	4.6	.8	5.5	2.2
Air transportation	100.0	—	—	—	—	—	27.6	65.4	7.0
Other transportation	100.0	57.4	—	41.4	—	1.2	—	—	—
Public safety:									
Police protection	100.0	35.9	—	33.1	11.2	6.0	5.1	3.8	4.9
Fire protection	100.0	36.2	—	41.2	7.8	7.1	3.0	3.2	1.5
Correction	100.0	50.7	—	11.9	33.7	—	3.7	—	—
Protective inspection and regulation	100.0	37.2	—	27.5	20.5	7.2	4.3	.6	2.6
Environment and housing:									
Natural resources	100.0	—	—	3.3	94.6	—	2.1	—	—
Parks and recreation	100.0	33.7	—	33.5	5.8	8.9	7.3	7.6	3.2
Housing and community development	100.0	36.6	—	30.7	9.0	22.7	—	.9	.1
Sewerage	100.0	41.9	—	33.5	7.3	9.8	2.7	1.5	3.2
Solid waste management	100.0	—	—	—	—	—	—	59.7	40.3
Governmental administration:									
Financial administration	100.0	31.9	—	31.0	3.5	7.5	19.2	3.1	3.8
Judicial and legal	100.0	49.3	—	21.7	7.8	5.3	10.7	2.2	3.0
General public buildings	100.0	73.8	—	15.2	4.5	2.0	1.7	.5	2.2
Other governmental administration	100.0	25.6	—	25.3	13.5	10.1	8.2	7.3	10.0
Interest on general debt	100.0	20.4	—	62.5	3.9	5.6	4.6	.8	2.2
Other and unallocable	100.0	54.6	—	29.9	—	7.5	4.5	1.3	2.3
Utility and liquor store expenditure	100.0	1.0	—	34.8	31.5	—	5.9	13.2	13.6
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	19.3	—	55.3	7.1	7.0	7.4	.8	3.0
Exhibit: Salaries and wages	100.0	31.7	—	29.7	12.2	6.1	12.6	4.1	3.6
Per capita amounts (dollars)									
Revenue	1247.96	1151.12	—	1146.92	1478.29	935.83	2616.19	1328.08	1192.88
General revenue	1165.51	1151.07	—	1062.76	1130.19	935.83	2514.32	1037.66	950.02
Intergovernmental revenue	393.72	430.16	—	340.46	422.90	317.13	436.67	439.47	387.95
Federal government	23.75	20.25	—	24.47	18.47	26.69	46.19	23.94	30.65
State government	306.09	327.67	—	272.86	281.19	278.52	341.36	370.11	327.20
From own sources	771.78	720.91	—	722.30	707.29	618.70	2077.65	598.19	562.08
Taxes	295.51	271.17	—	343.97	262.31	360.73	326.78	131.74	258.88
Property	146.88	125.42	—	182.09	147.94	197.91	171.69	53.51	78.68
Other	148.63	145.76	—	161.89	114.37	162.82	155.09	78.23	180.20
Charges and miscellaneous	476.27	449.74	—	378.32	444.98	257.97	1750.87	466.45	303.20
Utility and liquor store revenue	82.46	.05	—	84.16	348.10	—	101.87	290.42	242.86
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1182.07	1022.84	—	1164.50	1399.32	1143.74	2297.61	1304.05	1021.34
General expenditure	1096.05	1020.77	—	1065.72	1083.83	1143.74	2199.36	995.90	764.50
Current expenditure	852.61	797.71	—	771.22	867.34	775.46	2082.46	751.75	661.55
Capital outlay	243.44	223.06	—	294.50	216.49	368.28	116.90	244.14	102.95
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	2.25	.71	—	—	10.60	—	19.56	—	.86
Social services and income maintenance:									
Public welfare	2.17	1.55	—	—	—	5.97	22.21	—	.02
Hospitals	59.17	—	—	—	—	—	1146.79	—	—
Health	6.15	5.89	—	3.64	5.05	.44	20.47	3.30	21.58
Transportation:									
Highways	113.99	127.57	—	92.26	106.05	110.38	105.04	202.35	95.11
Capital outlay	61.16	69.82	—	55.42	88.53	43.35	8.93	92.30	28.97
Air transportation	3.39	—	—	—	—	—	18.12	60.38	5.20
Other transportation	6.26	8.72	—	8.54	—	1.13	—	—	—
Public safety:									
Police protection	174.80	152.23	—	190.66	228.28	160.80	172.58	180.96	189.74
Fire protection	115.62	101.77	—	156.85	104.36	125.94	67.40	100.80	39.21
Correction	45.87	56.43	—	18.02	179.94	—	32.98	—	—
Protective inspection and regulation	25.41	22.97	—	23.04	60.76	28.32	21.02	4.16	14.53
Environment and housing:									
Natural resources	4.60	—	—	.50	50.57	—	1.88	—	—
Parks and recreation	74.19	60.68	—	81.93	50.37	101.44	104.35	154.31	51.92
Housing and community development	34.79	30.90	—	35.20	36.61	121.34	—	8.42	.86
Sewerage	115.35	117.50	—	127.32	98.62	173.31	61.18	48.07	80.79
Solid waste management	3.08	—	—	—	—	—	—	50.00	27.22
Governmental administration:									
Financial administration	28.73	22.29	—	29.32	11.54	33.36	106.99	24.03	24.01
Judicial and legal	36.57	43.81	—	26.11	33.16	29.88	75.94	21.80	24.08
General public buildings	37.10	66.48	—	18.63	19.43	11.70	12.11	5.44	17.99
Other governmental administration	40.96	25.45	—	34.10	64.47	63.80	65.16	81.17	90.07
Interest on general debt	52.70	26.14	—	108.49	24.03	45.72	46.81	11.39	24.99
Other and unallocable	112.90	149.65	—	111.10	—	130.23	98.76	39.29	56.31
Utility and liquor store expenditure	86.02	2.07	—	98.78	315.49	—	98.25	308.15	256.84
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	966.91	452.90	—	1760.35	800.05	1046.49	1394.16	222.75	643.35
Exhibit: Salaries and wages	373.96	287.71	—	366.25	529.74	352.36	909.60	418.17	299.50

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW HAMPSHIRE									
Amounts (thousand dollars)									
Number of municipalities	13	--	--	1	1	--	4	6	1
Population, 1996	393,267	--	--	100,967	81,094	--	115,525	87,314	8,367
Revenue	708,807	--	--	193,248	151,735	--	198,768	148,104	16,952
General revenue	676,213	--	--	181,621	150,344	--	186,609	141,459	16,180
Intergovernmental revenue	91,007	--	--	24,209	13,939	--	27,564	22,410	2,885
Federal Government	11,516	--	--	3,776	778	--	4,530	2,399	33
State government	76,140	--	--	20,433	13,161	--	21,332	18,362	2,852
From own sources	585,206	--	--	157,412	136,405	--	159,045	119,049	13,295
Taxes	471,056	--	--	119,577	117,665	--	126,917	95,310	11,587
Property	461,508	--	--	115,503	116,744	--	123,520	94,170	11,571
Other	9,548	--	--	4,074	921	--	3,397	1,140	16
Charges and miscellaneous	114,150	--	--	37,835	18,740	--	32,128	23,739	1,708
Utility and liquor store revenue	31,525	--	--	11,627	322	--	12,159	6,645	772
Employee retirement revenue	1,069	--	--	--	1,069	--	--	--	--
Expenditure	681,450	--	--	189,227	152,669	--	189,037	132,669	17,848
General expenditure	641,541	--	--	179,626	150,844	--	171,688	123,402	15,981
Current expenditure	576,688	--	--	164,866	135,889	--	158,783	103,246	13,904
Capital outlay	64,853	--	--	14,760	14,955	--	12,905	20,156	2,077
Education services:									
Education	280,119	--	--	79,542	86,004	--	66,991	39,145	8,437
Libraries	8,420	--	--	1,609	1,548	--	3,231	1,860	172
Social services and income maintenance:									
Public welfare	6,046	--	--	1,059	435	--	2,535	1,929	88
Hospitals	--	--	--	--	--	--	--	--	--
Health	9,974	--	--	2,598	1,590	--	3,531	2,143	112
Transportation:									
Highways	40,072	--	--	14,014	6,622	--	8,997	9,293	1,146
Capital outlay	4,508	--	--	3,125	83	--	31	947	322
Air transportation	6,613	--	--	6,334	--	--	--	279	--
Other transportation	4,895	--	--	1,703	1,884	--	1,295	13	--
Public safety:									
Police protection	46,915	--	--	12,424	9,632	--	14,755	9,064	1,040
Fire protection	42,502	--	--	12,802	8,297	--	12,825	6,795	1,783
Correction	--	--	--	--	--	--	--	--	--
Protective inspection and regulation	2,860	--	--	810	629	--	1,049	339	33
Environment and housing:									
Natural resources	3,851	--	--	3,806	--	--	16	29	--
Parks and recreation	13,815	--	--	4,885	1,450	--	4,451	2,798	231
Housing and community development	4,536	--	--	1,931	935	--	754	916	--
Sewerage	33,018	--	--	6,300	4,929	--	12,052	9,200	537
Solid waste management	11,961	--	--	2,239	3,570	--	2,442	3,304	406
Governmental administration:									
Financial administration	12,461	--	--	2,481	1,028	--	3,742	4,989	221
Judicial and legal	2,256	--	--	595	292	--	980	341	48
General public buildings	7,083	--	--	3,583	200	--	2,312	880	108
Other governmental administration	15,517	--	--	2,563	4,846	--	2,927	4,919	262
Interest on general debt	13,583	--	--	5,426	2,426	--	3,430	2,160	141
Other and unallocable	75,044	--	--	12,922	14,527	--	23,373	23,006	1,216
Utility and liquor store expenditure	38,856	--	--	9,601	772	--	17,349	9,267	1,867
Employee retirement expenditure	1,053	--	--	--	1,053	--	--	--	--
Debt outstanding at end of fiscal year	459,019	--	--	186,365	55,525	--	131,522	74,311	11,296
Exhibit: Salaries and wages	266,652	--	--	88,838	69,181	--	55,774	50,439	2,420
Percent Distribution									
Number of municipalities	100.0	--	--	7.7	7.7	--	30.8	46.2	7.7
Population, 1996	100.0	--	--	25.7	20.6	--	29.4	22.2	2.1
Revenue	100.0	--	--	27.3	21.4	--	28.0	20.9	2.4
General revenue	100.0	--	--	26.9	22.2	--	27.6	20.9	2.4
Intergovernmental revenue	100.0	--	--	26.6	15.3	--	30.3	24.6	3.2
Federal Government	100.0	--	--	32.8	6.8	--	39.3	20.8	.3
State government	100.0	--	--	26.8	17.3	--	28.0	24.1	3.7
From own sources	100.0	--	--	26.9	23.3	--	27.2	20.3	2.3
Taxes	100.0	--	--	25.4	25.0	--	26.9	20.2	2.5
Property	100.0	--	--	25.0	25.3	--	26.8	20.4	2.5
Other	100.0	--	--	42.7	9.6	--	35.6	11.9	.2
Charges and miscellaneous	100.0	--	--	33.1	16.4	--	28.1	20.8	1.5
Utility and liquor store revenue	100.0	--	--	36.9	1.0	--	38.6	21.1	2.4
Employee retirement revenue	100.0	--	--	--	100.0	--	--	--	--
Expenditure	100.0	--	--	27.8	22.4	--	27.7	19.5	2.6
General expenditure	100.0	--	--	28.0	23.5	--	26.8	19.2	2.5
Current expenditure	100.0	--	--	28.6	23.6	--	27.5	17.9	2.4
Capital outlay	100.0	--	--	22.8	23.1	--	19.9	31.1	3.2
Education services:									
Education	100.0	--	--	28.4	30.7	--	23.9	14.0	3.0
Libraries	100.0	--	--	19.1	18.4	--	38.4	22.1	2.0
Social services and income maintenance:									
Public welfare	100.0	--	--	17.5	7.2	--	41.9	31.9	1.5
Hospitals	--	--	--	--	--	--	--	--	--
Health	100.0	--	--	26.0	15.9	--	35.4	21.5	1.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW HAMPSHIRE—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	35.0	16.5	—	22.5	23.2	2.9
Capital outlay	100.0	—	—	69.3	1.8	—	.7	21.0	7.1
Air transportation	100.0	—	—	95.8	—	—	—	4.2	—
Other transportation	100.0	—	—	34.8	38.5	—	26.5	.3	—
Public safety:									
Police protection	100.0	—	—	26.5	20.5	—	31.5	19.3	2.2
Fire protection	100.0	—	—	30.1	19.5	—	30.2	16.0	4.2
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	28.3	22.0	—	36.7	11.9	1.2
Environment and housing:									
Natural resources	100.0	—	—	98.8	—	—	.4	.8	—
Parks and recreation	100.0	—	—	35.4	10.5	—	32.2	20.3	1.7
Housing and community development	100.0	—	—	42.6	20.6	—	16.6	20.2	—
Sewerage	100.0	—	—	19.1	14.9	—	36.5	27.9	1.6
Solid waste management	100.0	—	—	18.7	29.8	—	20.4	27.6	3.4
Governmental administration:									
Financial administration	100.0	—	—	19.9	8.2	—	30.0	40.0	1.8
Judicial and legal	100.0	—	—	26.4	12.9	—	43.4	15.1	2.1
General public buildings	100.0	—	—	50.6	2.8	—	32.6	12.4	1.5
Other governmental administration	100.0	—	—	16.5	31.2	—	18.9	31.7	1.7
Interest on general debt	100.0	—	—	39.9	17.9	—	25.3	15.9	1.0
Other and unallocable	100.0	—	—	17.2	19.4	—	31.1	30.7	1.6
Utility and liquor store expenditure	100.0	—	—	24.7	2.0	—	44.6	23.8	4.8
Employee retirement expenditure	100.0	—	—	—	100.0	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	40.6	12.1	—	28.7	16.2	2.5
Exhibit: Salaries and wages	100.0	—	—	33.3	25.9	—	20.9	18.9	.9
Per capita amounts (dollars)									
Revenue	1802.36	—	—	1913.97	1871.10	—	1720.56	1696.22	2026.05
General revenue	1719.48	—	—	1798.82	1853.95	—	1615.31	1620.12	1933.79
Intergovernmental revenue	231.41	—	—	239.77	171.89	—	238.60	256.66	344.81
Federal Government	29.28	—	—	37.40	9.59	—	39.21	27.48	3.94
State government	193.61	—	—	202.37	162.29	—	184.65	210.30	340.86
From own sources	1488.06	—	—	1559.04	1682.06	—	1376.71	1363.46	1588.98
Taxes	1197.80	—	—	1184.32	1450.97	—	1098.61	1091.58	1384.85
Property	1173.52	—	—	1143.97	1439.61	—	1069.21	1078.52	1382.93
Other	24.28	—	—	40.35	11.36	—	29.40	13.06	1.91
Charges and miscellaneous	290.26	—	—	374.73	231.09	—	278.10	271.88	204.14
Utility and liquor store revenue	80.16	—	—	115.16	3.97	—	105.25	76.10	92.27
Employee retirement revenue	2.72	—	—	—	13.18	—	—	—	—
Expenditure	1732.79	—	—	1874.15	1882.62	—	1636.33	1519.45	2133.14
General expenditure	1631.31	—	—	1779.06	1860.11	—	1486.15	1413.31	1910.00
Current expenditure	1466.40	—	—	1632.87	1675.70	—	1374.45	1182.47	1661.77
Capital outlay	164.91	—	—	146.19	184.42	—	111.71	230.84	248.24
Education services:									
Education	712.29	—	—	787.80	1060.55	—	579.88	448.32	1008.37
Libraries	21.41	—	—	15.94	19.09	—	27.97	21.30	20.56
Social services and income maintenance:									
Public welfare	15.37	—	—	10.49	5.36	—	21.94	22.09	10.52
Hospitals	—	—	—	—	—	—	—	—	—
Health	25.36	—	—	25.73	19.61	—	30.56	24.54	13.39
Transportation:									
Highways	101.90	—	—	138.80	81.66	—	77.88	106.43	136.97
Capital outlay	11.46	—	—	30.95	1.02	—	.27	10.85	38.48
Air transportation	16.82	—	—	62.73	—	—	—	3.20	—
Other transportation	12.45	—	—	16.87	23.23	—	11.21	.15	—
Public safety:									
Police protection	119.30	—	—	123.05	118.78	—	127.72	103.81	124.30
Fire protection	108.07	—	—	126.79	102.31	—	111.01	77.82	213.10
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	7.27	—	—	8.02	7.76	—	9.08	3.88	3.94
Environment and housing:									
Natural resources	9.79	—	—	37.70	—	—	.14	.33	—
Parks and recreation	35.13	—	—	48.38	17.88	—	38.53	32.05	27.61
Housing and community development	11.53	—	—	19.13	11.53	—	6.53	10.49	—
Sewerage	83.96	—	—	62.40	60.78	—	104.32	105.37	64.18
Solid waste management	30.41	—	—	22.18	44.02	—	21.14	37.84	48.52
Governmental administration:									
Financial administration	31.69	—	—	24.57	12.68	—	32.39	57.14	26.41
Judicial and legal	5.74	—	—	5.89	3.60	—	8.48	3.91	5.74
General public buildings	18.01	—	—	35.49	2.47	—	20.01	10.08	12.91
Other governmental administration	39.46	—	—	25.38	59.76	—	25.34	56.34	31.31
Interest on general debt	34.54	—	—	53.74	29.92	—	29.69	24.74	16.85
Other and unallocable	190.82	—	—	127.98	179.14	—	202.32	263.49	145.33
Utility and liquor store expenditure	98.80	—	—	95.09	9.52	—	150.18	106.13	223.14
Employee retirement expenditure	2.68	—	—	—	12.98	—	—	—	—
Debt outstanding at end of fiscal year	1167.19	—	—	1845.80	684.70	—	1138.47	851.08	1350.07
Exhibit: Salaries and wages	678.04	—	—	879.87	853.10	—	482.79	577.67	289.23

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW JERSEY									
Amounts (thousand dollars)									
Number of municipalities	324	—	2	2	2	6	19	74	219
Population, 1996	3,927,024	—	497,549	260,419	170,281	372,409	637,415	1,053,177	935,774
Revenue	5,875,709	—	1,001,643	296,525	441,159	693,207	1,116,413	1,174,543	1,152,219
General revenue	5,460,779	—	926,900	285,689	410,300	641,691	1,040,822	1,103,751	1,051,626
Intergovernmental revenue	2,038,511	—	430,541	124,052	260,549	333,154	368,812	294,346	227,057
Federal Government	233,568	—	82,622	31,052	22,850	25,523	39,321	22,669	9,531
State government	1,760,335	—	322,139	92,450	237,445	306,228	325,889	265,780	210,404
From own sources	3,422,268	—	496,359	161,637	149,751	308,537	672,010	809,405	824,569
Taxes	2,508,205	—	268,786	116,699	101,812	248,611	515,309	622,446	634,542
Property	2,396,365	—	224,140	112,460	99,079	245,350	498,782	599,927	616,627
Other	111,840	—	44,646	4,239	2,733	3,261	16,527	22,519	17,915
Charges and miscellaneous	914,063	—	227,573	44,938	47,939	59,926	156,701	186,959	190,027
Utility and liquor store revenue	403,324	—	63,137	10,836	30,859	51,516	75,591	70,792	100,593
Employee retirement revenue	11,606	—	11,606	—	—	—	—	—	—
Expenditure	5,511,131	—	887,832	298,123	423,449	684,881	1,031,261	1,112,640	1,072,945
General expenditure	5,146,673	—	821,650	285,952	394,057	629,292	981,693	1,052,774	981,255
Current expenditure	4,773,687	—	766,739	271,283	375,280	597,595	905,880	967,461	889,449
Capital outlay	372,986	—	54,911	14,669	18,777	31,697	75,813	85,313	91,806
Education services:									
Education	782,473	—	—	—	141,859	268,263	179,306	109,751	83,294
Libraries	96,299	—	14,751	3,830	2,923	9,034	19,623	27,880	18,258
Social services and income maintenance:									
Public welfare	117,536	—	52,982	15,202	6,121	13,576	13,853	12,295	3,507
Hospitals	23	—	—	—	—	—	—	14	9
Health	77,468	—	23,430	3,800	2,864	11,075	15,747	12,984	7,568
Transportation:									
Highways	285,484	—	24,074	14,083	5,277	17,785	44,654	79,482	100,129
Capital outlay	80,424	—	11,092	3,250	2,402	2,979	12,262	17,927	30,512
Air transportation	955	—	—	—	—	—	772	11	172
Other transportation	35,487	—	4,283	2,256	1,123	1,444	17,908	7,176	1,297
Public safety:									
Police protection	850,387	—	124,105	54,444	50,123	59,607	165,911	188,113	208,084
Fire protection	373,592	—	83,634	31,589	36,458	42,735	95,885	55,511	27,780
Correction	2,048	—	—	—	610	—	—	129	1,309
Protective inspection and regulation	35,164	—	4,394	1,761	1,048	2,667	9,101	9,878	6,315
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	131,964	—	20,122	6,467	7,016	9,512	26,545	28,165	34,137
Housing and community development	317,013	—	144,384	22,810	34,929	32,114	43,039	32,120	7,617
Sewerage	349,153	—	53,228	23,740	13,826	16,496	42,373	88,280	111,210
Solid waste management	321,656	—	42,808	21,781	13,981	25,809	46,875	86,905	83,497
Governmental administration:									
Financial administration	137,707	—	20,886	4,352	8,387	7,159	16,571	24,102	56,250
Judicial and legal	84,468	—	14,496	2,914	4,936	7,917	21,169	20,403	12,633
General public buildings	89,377	—	23,506	6,658	1,908	4,344	12,737	25,463	14,761
Other governmental administration	99,873	—	17,271	3,344	3,244	6,854	27,600	25,845	15,715
Interest on general debt	163,555	—	32,014	13,962	6,901	17,137	32,139	36,063	25,339
Other and unallocable	794,991	—	121,282	52,959	50,523	75,764	149,885	182,204	162,374
Utility and liquor store expenditure	357,142	—	58,866	12,171	29,392	55,589	49,568	59,866	91,690
Employee retirement expenditure	7,316	—	7,316	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3,094,599	—	561,328	255,719	161,439	283,453	689,680	584,361	558,619
Exhibit: Salaries and wages	2,428,972	—	348,929	114,528	221,484	391,502	503,279	460,789	388,461
Percent Distribution									
Number of municipalities	100.0	—	.6	.6	.6	1.9	5.9	22.8	67.6
Population, 1996	100.0	—	12.7	6.6	4.3	9.5	16.2	26.8	23.8
Revenue	100.0	—	17.0	5.0	7.5	11.8	19.0	20.0	19.6
General revenue	100.0	—	17.0	5.2	7.5	11.8	19.1	20.2	19.3
Intergovernmental revenue	100.0	—	21.1	6.1	12.8	16.3	18.1	14.4	11.1
Federal Government	100.0	—	35.4	13.3	9.8	10.9	16.8	9.7	4.1
State government	100.0	—	18.3	5.3	13.5	17.4	18.5	15.1	12.0
From own sources	100.0	—	14.5	4.7	4.4	9.0	19.6	23.7	24.1
Taxes	100.0	—	10.7	4.7	4.1	9.9	20.5	24.8	25.3
Property	100.0	—	9.4	4.7	4.1	10.2	20.8	25.0	25.7
Other	100.0	—	39.9	3.8	2.4	2.9	14.8	20.1	16.0
Charges and miscellaneous	100.0	—	24.9	4.9	5.2	6.6	17.1	20.5	20.8
Utility and liquor store revenue	100.0	—	15.7	2.7	7.7	12.8	18.7	17.6	24.9
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	—	16.1	5.4	7.7	12.4	18.7	20.2	19.5
General expenditure	100.0	—	16.0	5.6	7.7	12.2	19.1	20.5	19.1
Current expenditure	100.0	—	16.1	5.7	7.9	12.5	19.0	20.3	18.6
Capital outlay	100.0	—	14.7	3.9	5.0	8.5	20.3	22.9	24.6
Education services:									
Education	100.0	—	—	—	18.1	34.3	22.9	14.0	10.6
Libraries	100.0	—	15.3	4.0	3.0	9.4	20.4	29.0	19.0
Social services and income maintenance:									
Public welfare	100.0	—	45.1	12.9	5.2	11.6	11.8	10.5	3.0
Hospitals	100.0	—	—	—	—	—	—	60.9	39.1
Health	100.0	—	30.2	4.9	3.7	14.3	20.3	16.8	9.8

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW JERSEY—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	8.4	4.9	1.8	6.2	15.6	27.8	35.1
Capital outlay	100.0	—	13.8	4.0	3.0	3.7	15.2	22.3	37.9
Air transportation	100.0	—	—	—	—	—	80.8	1.2	18.0
Other transportation	100.0	—	12.1	6.4	3.2	4.1	50.5	20.2	3.7
Public safety:									
Police protection	100.0	—	14.6	6.4	5.9	7.0	19.5	22.1	24.5
Fire protection	100.0	—	22.4	8.5	9.8	11.4	25.7	14.9	7.4
Correction	100.0	—	—	—	29.8	—	—	6.3	63.9
Protective inspection and regulation	100.0	—	12.5	5.0	3.0	7.6	25.9	28.1	18.0
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	15.2	4.9	5.3	7.2	20.1	21.3	25.9
Housing and community development	100.0	—	45.5	7.2	11.0	10.1	13.6	10.1	2.4
Sewerage	100.0	—	15.2	6.8	4.0	4.7	12.1	25.3	31.9
Solid waste management	100.0	—	13.3	6.8	4.3	8.0	14.6	27.0	26.0
Governmental administration:									
Financial administration	100.0	—	15.2	3.2	6.1	5.2	12.0	17.5	40.8
Judicial and legal	100.0	—	17.2	3.4	5.8	9.4	25.1	24.2	15.0
General public buildings	100.0	—	26.3	7.4	2.1	4.9	14.3	28.5	16.5
Other governmental administration	100.0	—	17.3	3.3	3.2	6.9	27.6	25.9	15.7
Interest on general debt	100.0	—	19.6	8.5	4.2	10.5	19.7	22.0	15.5
Other and unallocable	100.0	—	15.3	6.7	6.4	9.5	18.9	22.9	20.4
Utility and liquor store expenditure	100.0	—	16.5	3.4	8.2	15.6	13.9	16.8	25.7
Employee retirement expenditure	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	18.1	8.3	5.2	9.2	22.3	18.9	18.1
Exhibit: Salaries and wages	100.0	—	14.4	4.7	9.1	16.1	20.7	19.0	16.0
Per capita amounts (dollars)									
Revenue	1496.22	—	2013.15	1138.65	2590.77	1861.41	1751.47	1115.24	1231.30
General revenue	1390.56	—	1862.93	1097.04	2409.55	1723.08	1632.88	1048.02	1123.80
Intergovernmental revenue	519.10	—	865.32	476.36	1530.11	894.59	578.61	279.48	242.64
Federal Government	59.48	—	166.06	119.24	134.19	68.53	61.69	21.52	10.19
State government	448.26	—	647.45	355.00	1394.43	822.29	511.27	252.36	224.84
From own sources	871.47	—	997.61	620.68	879.43	828.49	1054.27	768.54	881.16
Taxes	638.70	—	540.22	448.12	597.91	667.58	808.44	591.02	678.09
Property	610.22	—	450.49	431.84	581.86	658.82	782.51	569.64	658.95
Other	28.48	—	89.73	16.28	16.05	8.76	25.93	21.38	19.14
Charges and miscellaneous	232.76	—	457.39	172.56	281.53	160.91	245.84	177.52	203.07
Utility and liquor store revenue	102.70	—	126.90	41.61	181.22	138.33	118.59	67.22	107.50
Employee retirement revenue	2.96	—	23.33	—	—	—	—	—	—
Expenditure	1403.39	—	1784.41	1144.78	2486.77	1839.06	1617.88	1056.46	1146.59
General expenditure	1310.58	—	1651.40	1098.05	2314.16	1689.79	1540.12	999.62	1048.60
Current expenditure	1215.60	—	1541.03	1041.72	2203.89	1604.67	1421.18	918.61	950.50
Capital outlay	94.98	—	110.36	56.33	110.27	85.11	118.94	81.01	98.11
Education services:									
Education	199.25	—	—	—	833.09	720.35	281.30	104.21	89.01
Libraries	24.52	—	29.65	14.71	17.17	24.26	30.79	26.47	19.51
Social services and income maintenance:									
Public welfare	29.93	—	106.49	58.38	35.95	36.45	21.73	11.67	3.75
Hospitals .....	.01	—	—	—	—	—	—	.01	.01
Health	19.73	—	47.09	14.59	16.82	29.74	24.70	12.33	8.09
Transportation:									
Highways	72.70	—	48.39	54.08	30.99	47.76	70.05	75.47	107.00
Capital outlay	20.48	—	22.29	12.48	14.11	8.00	19.24	17.02	32.61
Air transportation .....	.24	—	—	—	—	—	1.21	.01	.18
Other transportation	9.04	—	8.61	8.66	6.59	3.88	28.09	6.81	1.39
Public safety:									
Police protection	216.55	—	249.43	209.06	294.35	160.06	260.29	178.61	222.37
Fire protection	95.13	—	168.09	121.30	214.10	114.75	150.43	52.71	29.69
Correction .....	.52	—	—	—	3.58	—	—	.12	1.40
Protective inspection and regulation	8.95	—	8.83	6.76	6.15	7.16	14.28	9.38	6.75
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	33.60	—	40.44	24.83	41.20	25.54	41.64	26.74	36.48
Housing and community development	80.73	—	290.19	87.59	205.13	86.23	67.52	30.50	8.14
Sewerage	88.91	—	106.98	91.16	81.20	44.30	66.48	83.82	118.84
Solid waste management	81.91	—	86.04	83.64	82.11	69.30	73.54	82.52	89.23
Governmental administration:									
Financial administration	35.07	—	41.98	16.71	49.25	19.22	26.00	22.89	60.11
Judicial and legal	21.51	—	29.13	11.19	28.99	21.26	33.21	19.37	13.50
General public buildings	22.76	—	47.24	25.57	11.21	11.66	19.98	24.18	15.77
Other governmental administration	25.43	—	34.71	12.84	19.05	18.40	43.30	24.54	16.79
Interest on general debt	41.65	—	64.34	53.61	40.53	46.02	50.42	34.24	27.08
Other and unallocable	202.44	—	243.76	203.36	296.70	203.44	235.15	173.00	173.52
Utility and liquor store expenditure	90.94	—	118.31	46.74	172.61	149.27	77.76	56.84	97.98
Employee retirement expenditure	1.86	—	14.70	—	—	—	—	—	—
Debt outstanding at end of fiscal year	788.03	—	1128.19	981.95	948.07	761.13	1082.00	554.86	596.96
Exhibit: Salaries and wages	618.53	—	701.30	439.78	1300.70	1051.27	789.56	437.52	415.12

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW MEXICO									
Amounts (thousand dollars)									
Number of municipalities	99	1	—	—	—	2	7	6	83
Population, 1996	1,083,665	419,681	—	—	—	141,301	250,280	85,743	186,660
Revenue	1,494,682	675,555	—	—	—	180,703	309,813	120,837	207,774
General revenue	1,266,092	618,284	—	—	—	152,390	231,425	90,193	173,800
Intergovernmental revenue	432,713	220,459	—	—	—	42,013	63,731	32,115	74,395
Federal Government	72,801	46,245	—	—	—	6,893	3,537	2,852	13,274
State government	342,298	162,789	—	—	—	33,630	59,094	27,672	59,113
From own sources	833,379	397,825	—	—	—	110,377	167,694	58,078	99,405
Taxes	383,525	168,389	—	—	—	57,268	75,930	31,119	50,819
Property	90,081	61,974	—	—	—	4,789	9,801	4,725	8,792
Other	293,444	106,415	—	—	—	52,479	66,129	26,394	42,027
Charges and miscellaneous	449,854	229,436	—	—	—	53,109	91,764	26,959	48,586
Utility and liquor store revenue	228,590	57,271	—	—	—	28,313	78,388	30,644	33,974
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1,601,871	782,694	—	—	—	215,767	290,548	112,803	200,059
General expenditure	1,273,649	623,247	—	—	—	179,787	228,909	80,024	161,682
Current expenditure	975,208	451,530	—	—	—	139,251	186,338	65,603	132,486
Capital outlay	298,441	171,717	—	—	—	40,536	42,571	14,421	29,196
Education services:									
Education	28	—	—	—	—	—	—	—	28
Libraries	23,496	9,479	—	—	—	3,227	4,906	1,731	4,153
Social services and income maintenance:									
Public welfare	13,506	3,307	—	—	—	8,326	75	1,107	691
Hospitals	—	—	—	—	—	—	—	—	—
Health	14,049	9,178	—	—	—	51	2,512	612	1,696
Transportation:									
Highways	135,568	50,934	—	—	—	26,554	29,397	9,208	19,475
Capital outlay	81,097	36,843	—	—	—	15,555	18,193	4,288	6,218
Air transportation	60,302	53,916	—	—	—	275	3,284	1,362	1,465
Other transportation	5,886	3,013	—	—	—	2,457	285	118	13
Public safety:									
Police protection	175,662	79,355	—	—	—	17,934	40,108	13,720	24,545
Fire protection	76,421	34,074	—	—	—	10,629	16,467	7,146	8,105
Correction	32,760	23,990	—	—	—	193	3,236	2,391	2,950
Protective inspection and regulation	8,063	5,309	—	—	—	1,207	1,024	350	173
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	151,695	88,839	—	—	—	22,135	23,137	8,587	8,997
Housing and community development	43,131	26,047	—	—	—	7,887	858	5,812	2,527
Sewerage	95,363	41,678	—	—	—	18,020	15,163	4,885	15,617
Solid waste management	72,910	33,428	—	—	—	9,657	13,374	5,197	11,254
Governmental administration:									
Financial administration	46,552	14,195	—	—	—	6,516	6,307	3,331	16,203
Judicial and legal	11,569	3,778	—	—	—	2,528	2,835	1,197	1,231
General public buildings	14,830	4,402	—	—	—	6,536	1,916	415	1,561
Other governmental administration	31,193	7,611	—	—	—	8,840	7,832	2,490	4,420
Interest on general debt	118,280	53,810	—	—	—	15,805	38,087	1,790	8,788
Other and unallocable	142,385	76,904	—	—	—	11,010	18,106	8,575	27,790
Utility and liquor store expenditure	328,222	159,447	—	—	—	35,980	61,639	32,779	38,377
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2,847,743	1,120,960	—	—	—	369,545	1,182,275	39,479	135,484
Exhibit: Salaries and wages	468,076	214,178	—	—	—	65,880	91,402	38,505	58,111
Percent Distribution									
Number of municipalities	100.0	1.0	—	—	—	2.0	7.1	6.1	83.8
Population, 1996	100.0	38.7	—	—	—	13.0	23.1	7.9	17.2
Revenue	100.0	45.2	—	—	—	12.1	20.7	8.1	13.9
General revenue	100.0	48.8	—	—	—	12.0	18.3	7.1	13.7
Intergovernmental revenue	100.0	50.9	—	—	—	9.7	14.7	7.4	17.2
Federal Government	100.0	63.5	—	—	—	9.5	4.9	3.9	18.2
State government	100.0	47.6	—	—	—	9.8	17.3	8.1	17.3
From own sources	100.0	47.7	—	—	—	13.2	20.1	7.0	11.9
Taxes	100.0	43.9	—	—	—	14.9	19.8	8.1	13.3
Property	100.0	68.8	—	—	—	5.3	10.9	5.2	9.8
Other	100.0	36.3	—	—	—	17.9	22.5	9.0	14.3
Charges and miscellaneous	100.0	51.0	—	—	—	11.8	20.4	6.0	10.8
Utility and liquor store revenue	100.0	25.1	—	—	—	12.4	34.3	13.4	14.9
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	48.9	—	—	—	13.5	18.1	7.0	12.5
General expenditure	100.0	48.9	—	—	—	14.1	18.0	6.3	12.7
Current expenditure	100.0	46.3	—	—	—	14.3	19.1	6.7	13.6
Capital outlay	100.0	57.5	—	—	—	13.6	14.3	4.8	9.8
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	40.3	—	—	—	13.7	20.9	7.4	17.7
Social services and income maintenance:									
Public welfare	100.0	24.5	—	—	—	61.6	.6	8.2	5.1
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	65.3	—	—	—	.4	17.9	4.4	12.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW MEXICO—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	37.6	—	—	—	19.6	21.7	6.8	14.4
Capital outlay.....	100.0	45.4	—	—	—	19.2	22.4	5.3	7.7
Air transportation.....	100.0	89.4	—	—	—	.5	5.4	2.3	2.4
Other transportation.....	100.0	51.2	—	—	—	41.7	4.8	2.0	.2
Public safety:									
Police protection.....	100.0	45.2	—	—	—	10.2	22.8	7.8	14.0
Fire protection.....	100.0	44.6	—	—	—	13.9	21.5	9.4	10.6
Correction.....	100.0	73.2	—	—	—	.6	9.9	7.3	9.0
Protective inspection and regulation.....	100.0	65.8	—	—	—	15.0	12.7	4.3	2.1
Environment and housing:									
Natural resources.....	—	—	—	—	—	—	—	—	—
Parks and recreation.....	100.0	58.6	—	—	—	14.6	15.3	5.7	5.9
Housing and community development.....	100.0	60.4	—	—	—	18.3	2.0	13.5	5.9
Sewerage.....	100.0	43.7	—	—	—	18.9	15.9	5.1	16.4
Solid waste management.....	100.0	45.8	—	—	—	13.2	18.3	7.1	15.4
Governmental administration:									
Financial administration.....	100.0	30.5	—	—	—	14.0	13.5	7.2	34.8
Judicial and legal.....	100.0	32.7	—	—	—	21.9	24.5	10.3	10.6
General public buildings.....	100.0	29.7	—	—	—	44.1	12.9	2.8	10.5
Other governmental administration.....	100.0	24.4	—	—	—	28.3	25.1	8.0	14.2
Interest on general debt.....	100.0	45.5	—	—	—	13.4	32.2	1.5	7.4
Other and unallocable.....	100.0	54.0	—	—	—	7.7	12.7	6.0	19.5
Utility and liquor store expenditure.....	100.0	48.6	—	—	—	11.0	18.8	10.0	11.7
Employee retirement expenditure.....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year.....	100.0	39.4	—	—	—	13.0	41.5	1.4	4.8
Exhibit: Salaries and wages.....	100.0	45.8	—	—	—	14.1	19.5	8.2	12.4
Per capita amounts (dollars)									
Revenue.....	1379.28	1609.69	—	—	—	1278.85	1237.87	1409.29	1113.11
General revenue.....	1168.34	1473.22	—	—	—	1078.48	924.66	1051.90	931.10
Intergovernmental revenue.....	399.31	525.30	—	—	—	297.33	254.64	374.55	398.56
Federal government.....	67.18	110.19	—	—	—	48.78	14.13	33.26	71.11
State government.....	315.87	387.89	—	—	—	238.00	236.11	322.73	316.69
From own sources.....	769.04	947.92	—	—	—	781.15	670.03	677.35	532.55
Taxes.....	353.91	401.23	—	—	—	405.29	303.38	362.93	272.25
Property.....	83.13	147.67	—	—	—	33.89	39.16	55.11	47.10
Other.....	270.79	253.56	—	—	—	371.40	264.22	307.83	225.15
Charges and miscellaneous.....	415.12	546.69	—	—	—	375.86	366.65	314.42	260.29
Utility and liquor store revenue.....	210.94	136.46	—	—	—	200.37	313.20	357.39	182.01
Employee retirement revenue.....	—	—	—	—	—	—	—	—	—
Expenditure.....	1478.20	1864.97	—	—	—	1527.00	1160.89	1315.59	1071.78
General expenditure.....	1175.32	1485.05	—	—	—	1272.37	914.61	933.30	866.18
Current expenditure.....	899.92	1075.89	—	—	—	985.49	744.52	765.11	709.77
Capital outlay.....	275.40	409.16	—	—	—	286.88	170.09	168.19	156.41
Education services:									
Education.....	.03	—	—	—	—	—	—	—	.15
Libraries.....	21.68	22.59	—	—	—	22.84	19.60	20.19	22.25
Social services and income maintenance:									
Public welfare.....	12.46	7.88	—	—	—	58.92	.30	12.91	3.70
Hospitals.....	—	—	—	—	—	—	—	—	—
Health.....	12.96	21.87	—	—	—	.36	10.04	7.14	9.09
Transportation:									
Highways.....	125.10	121.36	—	—	—	187.93	117.46	107.39	104.33
Capital outlay.....	74.84	87.79	—	—	—	110.08	72.69	50.01	33.31
Air transportation.....	55.65	128.47	—	—	—	1.95	13.12	15.88	7.85
Other transportation.....	5.43	7.18	—	—	—	17.39	1.14	1.38	.07
Public safety:									
Police protection.....	162.10	189.08	—	—	—	126.92	160.25	160.01	131.50
Fire protection.....	70.52	81.19	—	—	—	75.22	65.79	83.34	43.42
Correction.....	30.23	57.16	—	—	—	1.37	12.93	27.89	15.80
Protective inspection and regulation.....	7.44	12.65	—	—	—	8.54	4.09	4.08	.93
Environment and housing:									
Natural resources.....	—	—	—	—	—	—	—	—	—
Parks and recreation.....	139.98	211.68	—	—	—	156.65	92.44	100.15	48.20
Housing and community development.....	39.80	62.06	—	—	—	55.82	3.43	67.78	13.54
Sewerage.....	88.00	99.31	—	—	—	127.53	60.58	56.97	83.67
Solid waste management.....	67.28	79.65	—	—	—	68.34	53.44	60.61	60.29
Governmental administration:									
Financial administration.....	42.96	33.82	—	—	—	46.11	25.20	38.85	86.80
Judicial and legal.....	10.68	9.00	—	—	—	17.89	11.33	13.96	6.59
General public buildings.....	13.69	10.49	—	—	—	46.26	7.66	4.84	8.36
Other governmental administration.....	28.78	18.14	—	—	—	62.56	31.29	29.04	23.68
Interest on general debt.....	109.15	128.22	—	—	—	111.85	152.18	20.88	47.08
Other and unallocable.....	131.39	183.24	—	—	—	77.92	72.34	100.01	148.88
Utility and liquor store expenditure.....	302.88	379.92	—	—	—	254.63	246.28	382.29	205.60
Employee retirement expenditure.....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year.....	2627.88	2670.98	—	—	—	2615.30	4723.81	460.43	725.83
Exhibit: Salaries and wages.....	431.94	510.34	—	—	—	466.24	365.20	449.07	311.32

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW YORK									
Amounts (thousand dollars)									
Number of municipalities	615	2	1	3	—	6	17	54	532
Population, 1996	11,516,116	7,691,454	221,594	449,745	—	369,617	585,715	873,777	1,324,214
Revenue	58,676,189	53,693,847	669,509	958,676	—	462,823	737,161	949,151	1,205,022
General revenue	49,106,058	44,592,940	640,540	928,514	—	427,772	647,298	857,304	1,011,690
Intergovernmental revenue	18,979,489	17,315,123	400,330	486,361	—	165,605	200,004	195,228	216,838
Federal Government	2,863,844	2,590,805	32,092	28,355	—	72,473	48,625	47,301	44,193
State government	15,451,576	14,511,003	295,541	372,905	—	65,612	79,539	76,301	50,675
From own sources	30,126,569	27,277,817	240,210	442,153	—	262,167	447,294	662,076	794,852
Taxes	21,415,532	19,485,512	152,892	313,725	—	172,611	285,153	440,610	565,029
Property	9,075,523	7,482,505	136,595	221,586	—	120,786	218,480	375,638	519,933
Other	12,340,009	12,003,007	16,297	92,139	—	51,825	66,673	64,972	45,096
Charges and miscellaneous	8,711,037	7,792,305	87,318	128,428	—	89,556	162,141	221,466	229,823
Utility and liquor store revenue	3,172,832	2,703,609	28,969	30,162	—	35,051	89,863	91,847	193,331
Employee retirement revenue	6,397,299	6,397,298	—	—	—	—	—	—	1
Expenditure	56,862,727	51,761,437	691,907	1,006,590	—	512,155	749,849	938,566	1,202,223
General expenditure	47,012,751	42,364,604	674,114	985,356	—	455,026	669,040	854,681	1,009,930
Current expenditure	40,018,646	35,872,795	610,480	932,293	—	413,649	587,836	734,877	866,716
Capital outlay	6,994,105	6,491,809	63,634	53,063	—	41,377	81,204	119,804	143,214
Education services:									
Education	10,756,855	9,895,040	375,739	461,494	—	—	24,582	—	—
Libraries	423,605	266,587	—	6,789	—	7,074	17,086	30,839	95,230
Social services and income maintenance:									
Public welfare	7,504,331	7,452,635	1,780	35	—	11,525	9,806	18,305	10,245
Hospitals	3,364,521	3,364,136	—	—	—	—	—	385	—
Health	711,397	703,248	—	150	—	2,034	220	1,368	4,377
Transportation:									
Highways	1,584,818	1,239,148	20,127	38,041	—	21,839	56,044	71,049	138,570
Capital outlay	1,001,704	876,803	12,923	20,998	—	7,952	24,774	20,344	37,910
Air transportation	11,208	—	—	9,143	—	—	287	431	1,347
Other transportation	694,145	664,272	1,881	8,984	—	2,351	10,813	3,115	2,729
Public safety:									
Police protection	3,499,909	2,935,209	45,883	89,705	—	62,238	98,315	123,005	145,554
Fire protection	1,451,965	1,100,186	30,642	74,840	—	52,421	62,862	68,547	62,467
Correction	1,190,494	1,189,453	—	38	—	117	702	49	135
Protective inspection and regulation	149,117	117,530	2,681	5,968	—	2,680	5,762	6,400	8,096
Environment and housing:									
Natural resources	5,100	—	—	54	—	296	433	987	3,330
Parks and recreation	806,608	622,715	22,715	14,991	—	18,215	35,313	49,711	42,948
Housing and community development	3,007,643	2,842,147	23,331	13,289	—	43,014	36,265	30,114	19,483
Sewerage	1,473,936	1,233,832	950	9,018	—	22,684	42,852	75,528	89,072
Solid waste management	1,217,294	1,009,076	16,781	20,900	—	21,239	39,595	56,245	53,458
Governmental administration:									
Financial administration	366,163	271,343	3,911	9,925	—	13,232	19,033	20,971	27,748
Judicial and legal	413,729	363,789	2,209	5,752	—	3,867	6,866	10,704	20,542
General public buildings	430,711	354,114	5,022	10,022	—	11,409	8,887	15,223	26,034
Other governmental administration	255,021	153,047	5,311	7,218	—	5,629	11,019	48,129	24,668
Interest on general debt	2,209,501	1,933,944	24,328	64,164	—	47,926	49,207	41,994	47,938
Other and unallocable	5,484,680	4,653,153	90,823	134,836	—	105,236	133,091	181,582	185,959
Utility and liquor store expenditure	4,951,565	4,499,342	17,793	20,821	—	56,785	80,809	83,769	192,246
Employee retirement expenditure	4,898,411	4,897,491	—	413	—	344	—	116	47
Debt outstanding at end of fiscal year	51,290,054	47,467,309	371,116	881,073	—	487,840	592,447	701,755	788,514
Exhibit: Salaries and wages	18,932,634	17,275,542	133,100	347,392	—	162,798	278,550	346,827	388,425
Percent Distribution									
Number of municipalities	100.0	.3	.2	.5	—	1.0	2.8	8.8	86.5
Population, 1996	100.0	66.8	1.9	3.9	—	3.2	5.1	7.6	11.5
Revenue	100.0	91.5	1.1	1.6	—	.8	1.3	1.6	2.1
General revenue	100.0	90.8	1.3	1.9	—	.9	1.3	1.7	2.1
Intergovernmental revenue	100.0	91.2	2.1	2.6	—	.9	1.1	1.0	1.1
Federal Government	100.0	90.5	1.1	1.0	—	2.5	1.7	1.7	1.5
State government	100.0	93.9	1.9	2.4	—	.4	.5	.5	.3
From own sources	100.0	90.5	.8	1.5	—	.9	1.5	2.2	2.6
Taxes	100.0	91.0	.7	1.5	—	.8	1.3	2.1	2.6
Property	100.0	82.4	1.5	2.4	—	1.3	2.4	4.1	5.7
Other	100.0	97.3	.1	.7	—	.4	.5	.5	.4
Charges and miscellaneous	100.0	89.5	1.0	1.5	—	1.0	1.9	2.5	2.6
Utility and liquor store revenue	100.0	85.2	.9	1.0	—	1.1	2.8	2.9	6.1
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	91.0	1.2	1.8	—	.9	1.3	1.7	2.1
General expenditure	100.0	90.1	1.4	2.1	—	1.0	1.4	1.8	2.1
Current expenditure	100.0	89.6	1.5	2.3	—	1.0	1.5	1.8	2.2
Capital outlay	100.0	92.8	.9	.8	—	.6	1.2	1.7	2.0
Education services:									
Education	100.0	92.0	3.5	4.3	—	—	.2	—	—
Libraries	100.0	62.9	—	1.6	—	1.7	4.0	7.3	22.5
Social services and income maintenance:									
Public welfare	100.0	99.3	—	—	—	.2	.1	.2	.1
Hospitals	100.0	100.0	—	—	—	—	—	—	—
Health	100.0	98.9	—	—	—	.3	—	.2	.6

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NEW YORK—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	78.2	1.3	2.4	—	1.4	3.5	4.5	8.7
Capital outlay	100.0	87.5	1.3	2.1	—	.8	2.5	2.0	3.8
Air transportation	100.0	—	—	81.6	—	—	2.6	3.8	12.0
Other transportation	100.0	95.7	.3	1.3	—	.3	1.6	.4	.4
Public safety:									
Police protection	100.0	83.9	1.3	2.6	—	1.8	2.8	3.5	4.2
Fire protection	100.0	75.8	2.1	5.2	—	3.6	4.3	4.7	4.3
Correction	100.0	99.9	—	—	—	—	.1	—	—
Protective inspection and regulation	100.0	78.8	1.8	4.0	—	1.8	3.9	4.3	5.4
Environment and housing:									
Natural resources	100.0	—	—	1.1	—	5.8	8.5	19.4	65.3
Parks and recreation	100.0	77.2	2.8	1.9	—	2.3	4.4	6.2	5.3
Housing and community development	100.0	94.5	.8	.4	—	1.4	1.2	1.0	.6
Sewerage	100.0	83.7	.1	.6	—	1.5	2.9	5.1	6.0
Solid waste management	100.0	82.9	1.4	1.7	—	1.7	3.3	4.6	4.4
Governmental administration:									
Financial administration	100.0	74.1	1.1	2.7	—	3.6	5.2	5.7	7.6
Judicial and legal	100.0	87.9	.5	1.4	—	.9	1.7	2.6	5.0
General public buildings	100.0	82.2	1.2	2.3	—	2.6	2.1	3.5	6.0
Other governmental administration	100.0	60.0	2.1	2.8	—	2.2	4.3	18.9	9.7
Interest on general debt	100.0	87.5	1.1	2.9	—	2.2	2.2	1.9	2.2
Other and unallocable	100.0	84.8	1.7	2.5	—	1.9	2.4	3.3	3.4
Utility and liquor store expenditure	100.0	90.9	.4	.4	—	1.1	1.6	1.7	3.9
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	92.5	.7	1.7	—	1.0	1.2	1.4	1.5
Exhibit: Salaries and wages	100.0	91.2	.7	1.8	—	.9	1.5	1.8	2.1
Per capita amounts (dollars)									
Revenue	5095.14	6980.97	3021.33	2131.60	—	1252.17	1258.57	1086.26	909.99
General revenue	4264.12	5797.73	2890.60	2064.53	—	1157.34	1105.14	981.15	763.99
Intergovernmental revenue	1648.08	2251.22	1806.59	1081.42	—	448.04	341.47	223.43	163.75
Federal government	248.68	336.84	144.82	63.05	—	196.08	83.02	54.13	33.37
State government	1341.74	1886.64	1333.70	829.15	—	177.51	135.80	87.32	38.27
From own sources	2616.04	3546.51	1084.01	983.12	—	709.29	763.67	757.72	600.24
Taxes	1859.61	2533.40	689.96	697.56	—	467.00	486.85	504.26	426.69
Property	788.07	972.83	616.42	492.69	—	326.79	373.01	429.90	392.64
Other	1071.54	1560.56	73.54	204.87	—	140.21	113.83	74.36	34.05
Charges and miscellaneous	756.42	1013.11	394.04	285.56	—	242.29	276.83	253.46	173.55
Utility and liquor store revenue	275.51	351.51	130.73	67.06	—	94.83	153.42	105.11	146.00
Employee retirement revenue	555.51	831.74	—	—	—	—	—	—	—
Expenditure	4937.67	6729.73	3122.41	2238.13	—	1385.64	1280.23	1074.15	907.88
General expenditure	4082.34	5508.01	3042.11	2190.92	—	1231.07	1142.26	978.15	762.66
Current expenditure	3475.01	4663.98	2754.95	2072.94	—	1119.13	1003.62	841.03	654.51
Capital outlay	607.33	844.03	287.16	117.98	—	111.95	138.64	137.11	108.15
Education services:									
Education	934.07	1286.50	1695.62	1026.12	—	—	41.97	—	—
Libraries	36.78	34.66	—	15.10	—	19.14	29.17	35.29	71.91
Social services and income maintenance:									
Public welfare	651.64	968.95	8.03	.08	—	31.18	16.74	20.95	7.74
Hospitals	292.16	437.39	—	—	—	—	—	.44	—
Health	61.77	91.43	—	.33	—	5.50	.38	1.57	3.31
Transportation:									
Highways	137.62	161.11	90.83	84.58	—	59.09	95.68	81.31	104.64
Capital outlay	86.98	114.00	58.32	46.69	—	21.51	42.30	23.28	28.63
Air transportation .....	.97	—	—	20.33	—	—	.49	.49	1.02
Other transportation	60.28	86.36	8.49	19.98	—	6.36	18.46	3.56	2.06
Public safety:									
Police protection	303.91	381.62	207.06	199.46	—	168.39	167.85	140.77	109.92
Fire protection	126.08	143.04	138.28	166.41	—	141.83	107.33	78.45	47.17
Correction	103.38	154.65	—	.08	—	.32	1.20	.06	.10
Protective inspection and regulation	12.95	15.28	12.10	13.27	—	7.25	9.84	7.32	6.11
Environment and housing:									
Natural resources .....	.44	—	—	.12	—	.80	.74	1.13	2.51
Parks and recreation	70.04	80.96	102.51	33.33	—	49.28	60.29	56.89	32.43
Housing and community development	261.17	369.52	105.29	29.55	—	116.37	61.92	34.46	14.71
Sewerage	127.99	160.42	4.29	20.05	—	61.37	73.16	86.44	67.26
Solid waste management	105.70	131.19	75.73	46.47	—	57.46	67.60	64.37	40.37
Governmental administration:									
Financial administration	31.80	35.28	17.65	22.07	—	35.80	32.50	24.00	20.95
Judicial and legal	35.93	47.30	9.97	12.79	—	10.46	11.72	12.25	15.51
General public buildings	37.40	46.04	22.66	22.28	—	30.87	15.17	17.42	19.66
Other governmental administration	22.14	19.90	23.97	16.05	—	15.23	18.81	55.08	18.63
Interest on general debt	191.86	251.44	109.79	142.67	—	129.66	84.01	48.06	36.20
Other and unallocable	476.26	604.98	409.86	299.81	—	284.72	227.23	207.81	140.43
Utility and liquor store expenditure	429.97	584.98	80.30	46.30	—	153.63	137.97	95.87	145.18
Employee retirement expenditure	425.35	636.74	—	.92	—	.93	—	.13	.04
Debt outstanding at end of fiscal year	4453.76	6171.44	1674.76	1959.05	—	1319.85	1011.49	803.13	595.46
Exhibit: Salaries and wages	1644.01	2246.07	600.65	772.42	—	440.45	475.57	396.93	293.32

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NORTH CAROLINA									
Amounts (thousand dollars)									
Number of municipalities	527	1	1	3	2	7	8	31	474
Population, 1996	3,384,982	441,297	243,835	498,766	155,307	434,377	289,548	484,834	837,018
Revenue	5,268,188	775,192	253,365	722,484	319,060	765,019	482,220	830,070	1,120,778
General revenue	3,723,078	718,125	240,515	651,996	180,232	396,615	283,884	449,373	802,338
Intergovernmental revenue	1,177,411	179,182	78,282	185,950	47,271	141,644	107,268	147,778	290,036
Federal Government	239,725	51,803	15,212	43,038	6,666	24,562	19,618	16,477	62,349
State government	469,382	64,308	27,724	65,639	16,330	58,087	49,734	72,138	115,422
From own sources	2,545,667	538,943	162,233	466,046	132,961	254,971	176,616	301,595	512,302
Taxes	1,141,753	207,659	97,413	210,657	61,230	119,532	87,475	135,914	221,873
Property	992,536	159,084	76,774	189,654	54,529	106,076	79,358	125,885	201,176
Other	149,217	48,575	20,639	21,003	6,701	13,456	8,117	10,029	20,697
Charges and miscellaneous	1,403,914	331,284	64,820	255,389	71,731	135,439	89,141	165,681	290,429
Utility and liquor store revenue	1,518,344	35,349	12,850	65,553	138,719	368,404	198,336	380,697	318,436
Employee retirement revenue	26,766	21,718	—	4,935	109	—	—	4	—
Expenditure	5,065,849	680,084	234,638	671,106	305,421	783,415	487,300	810,700	1,093,185
General expenditure	3,116,564	527,233	193,741	526,971	135,592	371,546	254,259	392,383	714,839
Current expenditure	2,653,155	421,551	155,109	462,564	112,156	321,802	217,018	342,153	620,802
Capital outlay	463,409	105,682	38,632	64,407	23,436	49,744	37,241	50,230	94,037
Education services:									
Education	10,643	—	—	—	—	—	10,643	—	—
Libraries	30,593	4,202	—	8,095	—	4,162	6,532	2,551	5,051
Social services and income maintenance:									
Public welfare	3,011	1,500	1,229	—	—	—	—	—	282
Hospitals	15,300	—	—	—	—	—	—	—	15,300
Health	9,144	2,885	230	180	—	361	605	876	4,007
Transportation:									
Highways	330,285	48,183	22,919	51,937	11,918	41,979	27,740	40,052	85,557
Capital outlay	108,985	17,661	13,926	21,326	4,973	18,653	9,433	7,188	15,825
Air transportation	86,050	74,045	13	13	1,551	655	4,921	3,222	1,230
Other transportation	10,240	682	380	4,147	162	2,587	1,825	13	444
Public safety:									
Police protection	553,420	88,130	30,131	95,106	30,233	61,476	37,544	78,769	132,031
Fire protection	268,961	41,365	17,011	44,521	14,626	43,013	28,027	38,838	41,560
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	30,699	1,900	3,939	7,336	3,111	4,544	2,157	2,263	5,449
Environment and housing:									
Natural resources	36,764	20,106	424	9,446	1,951	1,601	986	675	1,575
Parks and recreation	237,614	27,999	31,207	56,550	10,696	28,567	16,819	30,579	35,197
Housing and community development	116,694	20,124	6,976	33,737	1,753	10,854	9,860	8,997	24,393
Sewerage	370,910	27,620	16,427	51,194	20,770	46,752	31,521	57,619	119,007
Solid waste management	244,690	25,907	11,610	58,758	8,697	29,411	18,375	32,445	59,487
Governmental administration:									
Financial administration	63,065	7,627	3,481	7,901	2,171	8,985	6,431	11,291	15,178
Judicial and legal	8,578	1,135	485	1,107	495	1,398	576	1,041	2,341
General public buildings	45,279	3,467	1,675	6,229	2,064	3,658	3,728	6,423	18,035
Other governmental administration	174,938	7,717	3,607	17,055	5,773	28,513	12,480	27,645	72,148
Interest on general debt	171,649	77,657	7,640	31,648	7,729	16,570	5,581	9,086	15,738
Other and unallocable	298,037	44,982	34,357	42,011	11,892	36,460	27,908	39,598	60,829
Utility and liquor store expenditure	1,937,491	144,406	40,897	140,849	169,769	411,869	233,041	418,317	378,343
Employee retirement expenditure	11,794	8,445	—	3,286	60	—	—	—	3
Debt outstanding at end of fiscal year	3,946,803	1,331,113	225,109	712,199	248,282	427,272	224,991	352,823	425,014
Exhibit: Salaries and wages	1,267,405	173,599	79,725	231,065	67,464	166,908	108,333	173,321	266,990
Percent Distribution									
Number of municipalities	100.0	.2	.2	.6	.4	1.3	1.5	5.9	89.9
Population, 1996	100.0	13.0	7.2	14.7	4.6	12.8	8.6	14.3	24.7
Revenue	100.0	14.7	4.8	13.7	6.1	14.5	9.2	15.8	21.3
General revenue	100.0	19.3	6.5	17.5	4.8	10.7	7.6	12.1	21.6
Intergovernmental revenue	100.0	15.2	6.6	15.8	4.0	12.0	9.1	12.6	24.6
Federal Government	100.0	21.6	6.3	18.0	2.8	10.2	8.2	6.9	26.0
State government	100.0	13.7	5.9	14.0	3.5	12.4	10.6	15.4	24.6
From own sources	100.0	21.2	6.4	18.3	5.2	10.0	6.9	11.8	20.1
Taxes	100.0	18.2	8.5	18.5	5.4	10.5	7.7	11.9	19.4
Property	100.0	16.0	7.7	19.1	5.5	10.7	8.0	12.7	20.3
Other	100.0	32.6	13.8	14.1	4.5	9.0	5.4	6.7	13.9
Charges and miscellaneous	100.0	23.6	4.6	18.2	5.1	9.6	6.3	11.8	20.7
Utility and liquor store revenue	100.0	2.3	.8	4.3	9.1	24.3	13.1	25.1	21.0
Employee retirement revenue	100.0	81.1	—	18.4	.4	—	—	—	—
Expenditure	100.0	13.4	4.6	13.2	6.0	15.5	9.6	16.0	21.6
General expenditure	100.0	16.9	6.2	16.9	4.4	11.9	8.2	12.6	22.9
Current expenditure	100.0	15.9	5.8	17.4	4.2	12.1	8.2	12.9	23.4
Capital outlay	100.0	22.8	8.3	13.9	5.1	10.7	8.0	10.8	20.3
Education services:									
Education	100.0	—	—	—	—	—	100.0	—	—
Libraries	100.0	13.7	—	26.5	—	13.6	21.4	8.3	16.5
Social services and income maintenance:									
Public welfare	100.0	49.8	40.8	—	—	—	—	—	9.4
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	31.6	2.5	2.0	—	3.9	6.6	9.6	43.8

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NORTH CAROLINA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	14.6	6.9	15.7	3.6	12.7	8.4	12.1	25.9
Capital outlay	100.0	16.2	12.8	19.6	4.6	17.1	8.7	6.6	14.5
Air transportation	100.0	86.0	—	—	1.8	.8	5.7	4.2	1.4
Other transportation	100.0	6.7	3.7	40.5	1.6	25.3	17.8	.1	4.3
Public safety:									
Police protection	100.0	15.9	5.4	17.2	5.5	11.1	6.8	14.2	23.9
Fire protection	100.0	15.4	6.3	16.6	5.4	16.0	10.4	14.4	15.5
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	6.2	12.8	23.9	10.1	14.8	7.0	7.4	17.7
Environment and housing:									
Natural resources	100.0	54.7	1.2	25.7	5.3	4.4	2.7	1.8	4.3
Parks and recreation	100.0	11.8	13.1	23.8	4.5	12.0	7.1	12.9	14.8
Housing and community development	100.0	17.2	6.0	28.9	1.5	9.3	8.4	7.7	20.9
Sewerage	100.0	7.4	4.4	13.8	5.6	12.6	8.5	15.5	32.1
Solid waste management	100.0	10.6	4.7	24.0	3.6	12.0	7.5	13.3	24.3
Governmental administration:									
Financial administration	100.0	12.1	5.5	12.5	3.4	14.2	10.2	17.9	24.1
Judicial and legal	100.0	13.2	5.7	12.9	5.8	16.3	6.7	12.1	27.3
General public buildings	100.0	7.7	3.7	13.8	4.6	8.1	8.2	14.2	39.8
Other governmental administration	100.0	4.4	2.1	9.7	3.3	16.3	7.1	15.8	41.2
Interest on general debt	100.0	45.2	4.5	18.4	4.5	9.7	3.3	5.3	9.2
Other and unallocable	100.0	15.1	11.5	14.1	4.0	12.2	9.4	13.3	20.4
Utility and liquor store expenditure	100.0	7.5	2.1	7.3	8.8	21.3	12.0	21.6	19.5
Employee retirement expenditure	100.0	71.6	—	27.9	.5	—	—	—	—
Debt outstanding at end of fiscal year	100.0	33.7	5.7	18.0	6.3	10.8	5.7	8.9	10.8
Exhibit: Salaries and wages	100.0	13.7	6.3	18.2	5.3	13.2	8.5	13.7	21.1
Per capita amounts (dollars)									
Revenue	1556.34	1756.62	1039.08	1448.54	2054.38	1761.19	1665.42	1712.07	1339.01
General revenue	1099.88	1627.31	986.38	1307.22	1160.49	913.07	980.44	926.86	958.57
Intergovernmental revenue	347.83	406.03	321.04	372.82	304.37	326.09	370.47	304.80	346.51
Federal government	70.82	117.39	62.39	86.29	42.92	56.55	67.75	33.98	74.49
State government	138.67	145.72	113.70	131.60	105.15	133.72	171.76	148.79	137.90
From own sources	752.05	1221.27	665.34	934.40	856.12	586.98	609.97	622.06	612.06
Taxes	337.30	470.57	399.50	422.36	394.25	275.18	302.11	280.33	265.08
Property	293.22	360.49	314.86	380.25	351.10	244.20	274.08	259.65	240.35
Other	44.08	110.07	84.64	42.11	43.15	30.98	28.03	20.69	24.73
Charges and miscellaneous	414.75	750.71	265.84	512.04	461.87	311.80	307.86	341.73	346.98
Utility and liquor store revenue	448.55	80.10	52.70	131.43	893.19	848.12	684.98	785.21	380.44
Employee retirement revenue	7.91	49.21	—	9.89	.70	—	—	—	—
Expenditure	1496.57	1541.10	962.28	1345.53	1966.56	1803.54	1682.97	1672.12	1306.05
General expenditure	920.70	1194.74	794.56	1056.55	873.06	855.35	878.12	809.31	854.03
Current expenditure	783.80	955.25	636.12	927.42	722.16	740.84	749.51	705.71	741.68
Capital outlay	136.90	239.48	158.44	129.13	150.90	114.52	128.62	103.60	112.35
Education services:									
Education	3.14	—	—	—	—	—	36.76	—	—
Libraries	9.04	9.52	—	16.23	—	9.58	22.56	5.26	6.03
Social services and income maintenance:									
Public welfare .....	.89	3.40	5.04	—	—	—	—	—	.34
Hospitals	4.52	—	—	—	—	—	—	—	18.28
Health	2.70	6.54	.94	.36	—	.83	2.09	1.81	4.79
Transportation:									
Highways	97.57	109.18	93.99	104.13	76.74	96.64	95.80	82.61	102.22
Capital outlay	32.20	40.02	57.11	42.76	32.02	42.94	32.58	14.83	18.91
Air transportation	25.42	167.79	.05	.03	9.99	1.51	17.00	7.47	1.47
Other transportation	3.03	1.55	1.56	8.31	1.04	5.96	6.30	.03	.53
Public safety:									
Police protection	163.49	199.71	123.57	190.68	194.67	141.53	129.66	162.47	157.74
Fire protection	79.46	93.74	69.76	89.26	94.17	99.02	96.80	80.11	49.65
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	9.07	4.31	16.15	14.71	20.03	10.46	7.45	4.67	6.51
Environment and housing:									
Natural resources	10.86	45.56	1.74	18.94	12.56	3.69	3.41	1.39	1.88
Parks and recreation	70.20	63.45	127.98	113.38	68.87	65.77	58.09	63.07	42.05
Housing and community development	34.47	45.60	28.61	67.64	11.29	24.99	34.05	18.56	29.14
Sewerage	109.58	62.59	67.37	102.64	133.74	107.63	108.86	118.84	142.18
Solid waste management	72.29	58.71	47.61	117.81	56.00	67.71	63.46	66.92	71.07
Governmental administration:									
Financial administration	18.63	17.28	14.28	15.84	13.98	20.68	22.21	23.29	18.13
Judicial and legal	2.53	2.57	1.99	2.22	3.19	3.22	1.99	2.15	2.80
General public buildings	13.38	7.86	6.87	12.49	13.29	8.42	12.88	13.25	21.55
Other governmental administration	51.68	17.49	14.79	34.19	37.17	65.64	43.10	57.02	86.20
Interest on general debt	50.71	175.97	31.33	63.45	49.77	38.15	19.27	18.74	18.80
Other and unallocable	88.05	101.93	140.90	84.23	76.57	83.94	96.38	81.67	72.67
Utility and liquor store expenditure	572.38	327.23	167.72	282.39	1093.12	948.18	804.84	862.80	452.01
Employee retirement expenditure	3.48	19.14	—	6.59	.39	—	—	—	—
Debt outstanding at end of fiscal year	1165.97	3016.37	923.20	1427.92	1598.65	983.64	777.04	727.72	507.77
Exhibit: Salaries and wages	374.42	393.38	326.96	463.27	434.39	384.25	374.15	357.49	318.98

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NORTH DAKOTA									
Amounts (thousand dollars)									
Number of municipalities	363	—	—	—	1	2	1	5	354
Population, 1996	459,729	—	—	—	83,778	104,189	35,926	73,009	162,827
Revenue	385,255	—	—	—	89,354	111,500	29,814	54,095	100,492
General revenue	302,033	—	—	—	74,548	97,035	23,783	35,374	71,293
Intergovernmental revenue	51,042	—	—	—	12,655	13,550	3,156	4,390	17,291
Federal Government	9,904	—	—	—	4,321	4,526	267	—	790
State government	38,411	—	—	—	6,387	8,501	2,889	4,290	16,344
From own sources	250,991	—	—	—	61,893	83,485	20,627	30,984	54,002
Taxes	102,065	—	—	—	24,674	34,746	11,140	12,710	18,795
Property	52,450	—	—	—	8,895	15,320	6,364	7,584	14,287
Other	49,615	—	—	—	15,779	19,426	4,776	5,126	4,508
Charges and miscellaneous	148,926	—	—	—	37,219	48,739	9,487	18,274	35,207
Utility and liquor store revenue	72,721	—	—	—	11,281	10,579	3,849	17,813	29,199
Employee retirement revenue	10,501	—	—	—	3,525	3,886	2,182	908	—
Expenditure	371,653	—	—	—	95,956	110,130	22,727	52,156	90,684
General expenditure	283,076	—	—	—	76,280	92,805	16,935	36,360	60,696
Current expenditure	217,505	—	—	—	42,644	68,628	15,643	34,521	56,069
Capital outlay	65,571	—	—	—	33,636	24,177	1,292	1,839	4,627
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	5,359	—	—	—	1,099	2,046	685	890	639
Social services and income maintenance:									
Public welfare	702	—	—	—	250	—	319	—	133
Hospitals	—	—	—	—	—	—	—	—	—
Health	4,770	—	—	—	2,600	1,880	—	69	221
Transportation:									
Highways	37,144	—	—	—	2,664	10,888	1,624	6,630	15,338
Capital outlay	10,241	—	—	—	14	4,600	742	902	3,983
Air transportation	9,854	—	—	—	3,486	4,622	1,426	319	1
Other transportation	2,129	—	—	—	198	1,818	77	36	—
Public safety:									
Police protection	29,690	—	—	—	5,026	9,471	3,113	5,071	7,009
Fire protection	14,764	—	—	—	3,672	6,868	2,018	796	1,410
Correction	186	—	—	—	—	—	—	36	150
Protective inspection and regulation	1,072	—	—	—	453	45	257	317	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	13,111	—	—	—	4,795	5,217	842	993	1,264
Housing and community development	8,992	—	—	—	2,510	2,936	—	3,055	491
Sewerage	14,783	—	—	—	1,698	4,924	271	2,325	5,565
Solid waste management	25,987	—	—	—	3,382	6,506	1,236	4,888	9,975
Governmental administration:									
Financial administration	12,889	—	—	—	1,923	1,860	680	2,588	5,838
Judicial and legal	1,765	—	—	—	574	671	112	315	93
General public buildings	8,023	—	—	—	539	6,780	214	212	278
Other governmental administration	3,051	—	—	—	882	1,369	529	190	81
Interest on general debt	24,253	—	—	—	7,054	9,844	2,396	2,535	2,424
Other and unallocable	64,552	—	—	—	33,475	15,060	1,136	5,095	9,786
Utility and liquor store expenditure	82,850	—	—	—	16,840	15,850	4,668	15,504	29,988
Employee retirement expenditure	5,727	—	—	—	2,836	1,475	1,124	292	—
Debt outstanding at end of fiscal year	472,774	—	—	—	184,590	176,702	12,784	39,154	59,544
Exhibit: Salaries and wages	88,225	—	—	—	18,357	27,150	8,655	13,255	20,808
Percent Distribution									
Number of municipalities	100.0	—	—	—	.3	.6	.3	1.4	97.5
Population, 1996	100.0	—	—	—	18.2	22.7	7.8	15.9	35.4
Revenue	100.0	—	—	—	23.2	28.9	7.7	14.0	26.1
General revenue	100.0	—	—	—	24.7	32.1	7.9	11.7	23.6
Intergovernmental revenue	100.0	—	—	—	24.8	26.5	6.2	8.6	33.9
Federal Government	100.0	—	—	—	43.6	45.7	2.7	—	8.0
State government	100.0	—	—	—	16.6	22.1	7.5	11.2	42.6
From own sources	100.0	—	—	—	24.7	33.3	8.2	12.3	21.5
Taxes	100.0	—	—	—	24.2	34.0	10.9	12.5	18.4
Property	100.0	—	—	—	17.0	29.2	12.1	14.5	27.2
Other	100.0	—	—	—	31.8	39.2	9.6	10.3	9.1
Charges and miscellaneous	100.0	—	—	—	25.0	32.7	6.4	12.3	23.6
Utility and liquor store revenue	100.0	—	—	—	15.5	14.5	5.3	24.5	40.2
Employee retirement revenue	100.0	—	—	—	33.6	37.0	20.8	8.6	—
Expenditure	100.0	—	—	—	25.8	29.6	6.1	14.0	24.4
General expenditure	100.0	—	—	—	26.9	32.8	6.0	12.8	21.4
Current expenditure	100.0	—	—	—	19.6	31.6	7.2	15.9	25.8
Capital outlay	100.0	—	—	—	51.3	36.9	2.0	2.8	7.1
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	20.5	38.2	12.8	16.6	11.9
Social services and income maintenance:									
Public welfare	100.0	—	—	—	35.6	—	45.4	—	18.9
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	—	—	54.5	39.4	—	1.4	4.6

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NORTH DAKOTA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	—	7.2	29.3	4.4	17.8	41.3
Capital outlay	100.0	—	—	—	.1	44.9	7.2	8.8	38.9
Air transportation	100.0	—	—	—	35.4	46.9	14.5	3.2	—
Other transportation	100.0	—	—	—	9.3	85.4	3.6	1.7	—
Public safety:									
Police protection	100.0	—	—	—	16.9	31.9	10.5	17.1	23.6
Fire protection	100.0	—	—	—	24.9	46.5	13.7	5.4	9.6
Correction	100.0	—	—	—	—	—	—	19.4	80.6
Protective inspection and regulation	100.0	—	—	—	42.3	4.2	24.0	29.6	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	36.6	39.8	6.4	7.6	9.6
Housing and community development	100.0	—	—	—	27.9	32.7	—	34.0	5.5
Sewerage	100.0	—	—	—	11.5	33.3	1.8	15.7	37.6
Solid waste management	100.0	—	—	—	13.0	25.0	4.8	18.8	38.4
Governmental administration:									
Financial administration	100.0	—	—	—	14.9	14.4	5.3	20.1	45.3
Judicial and legal	100.0	—	—	—	32.5	38.0	6.3	17.8	5.3
General public buildings	100.0	—	—	—	6.7	84.5	2.7	2.6	3.5
Other governmental administration	100.0	—	—	—	28.9	44.9	17.3	6.2	2.7
Interest on general debt	100.0	—	—	—	29.1	40.6	9.9	10.5	10.0
Other and unallocable	100.0	—	—	—	51.9	23.3	1.8	7.9	15.2
Utility and liquor store expenditure	100.0	—	—	—	20.3	19.1	5.6	18.7	36.2
Employee retirement expenditure	100.0	—	—	—	49.5	25.8	19.6	5.1	—
Debt outstanding at end of fiscal year	100.0	—	—	—	39.0	37.4	2.7	8.3	12.6
Exhibit: Salaries and wages	100.0	—	—	—	20.8	30.8	9.8	15.0	23.6
Per capita amounts (dollars)									
Revenue	838.00	—	—	—	1066.56	1070.17	829.87	740.94	617.17
General revenue	656.98	—	—	—	889.83	931.34	662.00	484.52	437.85
Intergovernmental revenue	111.03	—	—	—	151.05	130.05	87.85	60.13	106.19
Federal Government	21.54	—	—	—	51.58	43.44	7.43	—	4.85
State government	83.55	—	—	—	76.24	81.59	80.42	58.76	100.38
From own sources	545.95	—	—	—	738.77	801.28	574.15	424.39	331.65
Taxes	222.01	—	—	—	294.52	333.49	310.08	174.09	115.43
Property	114.09	—	—	—	106.17	147.04	177.14	103.88	87.74
Other	107.92	—	—	—	188.34	186.45	132.94	70.21	27.69
Charges and miscellaneous	323.94	—	—	—	444.26	467.79	264.07	250.30	216.22
Utility and liquor store revenue	158.18	—	—	—	134.65	101.54	107.14	243.98	179.33
Employee retirement revenue	22.84	—	—	—	42.08	37.30	60.74	12.44	—
Expenditure	808.42	—	—	—	1145.36	1057.02	632.61	714.38	556.93
General expenditure	615.75	—	—	—	910.50	890.74	471.39	498.02	372.76
Current expenditure	473.12	—	—	—	509.01	658.69	435.42	472.83	344.35
Capital outlay	142.63	—	—	—	401.49	232.05	35.96	25.19	28.42
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	11.66	—	—	—	13.12	19.64	19.07	12.19	3.92
Social services and income maintenance:									
Public welfare	1.53	—	—	—	2.98	—	8.88	—	.82
Hospitals	—	—	—	—	—	—	—	—	—
Health	10.38	—	—	—	31.03	18.04	—	.95	1.36
Transportation:									
Highways	80.80	—	—	—	31.80	104.50	45.20	90.81	94.20
Capital outlay	22.28	—	—	—	.17	44.15	20.65	12.35	24.46
Air transportation	21.43	—	—	—	41.61	44.36	39.69	4.37	.01
Other transportation	4.63	—	—	—	2.36	17.45	2.14	.49	—
Public safety:									
Police protection	64.58	—	—	—	59.99	90.90	86.65	69.46	43.05
Fire protection	32.11	—	—	—	43.83	65.92	56.17	10.90	8.66
Correction .....	.40	—	—	—	—	—	—	.49	.92
Protective inspection and regulation	2.33	—	—	—	5.41	.43	7.15	4.34	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	28.52	—	—	—	57.23	50.07	23.44	13.60	7.76
Housing and community development	19.56	—	—	—	29.96	28.18	—	41.84	3.02
Sewerage	32.16	—	—	—	20.27	47.26	7.54	31.85	34.18
Solid waste management	56.53	—	—	—	40.37	62.44	34.40	66.95	61.26
Governmental administration:									
Financial administration	28.04	—	—	—	22.95	17.85	18.93	35.45	35.85
Judicial and legal	3.84	—	—	—	6.85	6.44	3.12	4.31	.57
General public buildings	17.45	—	—	—	6.43	65.07	5.96	2.90	1.71
Other governmental administration	6.64	—	—	—	10.53	13.14	14.72	2.60	.50
Interest on general debt	52.75	—	—	—	84.20	94.48	66.69	34.72	14.89
Other and unallocable	140.41	—	—	—	399.57	144.55	31.62	69.79	60.10
Utility and liquor store expenditure	180.21	—	—	—	201.01	152.13	129.93	212.36	184.17
Employee retirement expenditure	12.46	—	—	—	33.85	14.16	31.29	4.00	—
Debt outstanding at end of fiscal year	1028.38	—	—	—	2203.32	1695.98	355.84	536.29	365.69
Exhibit: Salaries and wages	191.91	—	—	—	219.11	260.58	240.91	181.55	127.79

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OHIO									
Amounts (thousand dollars)									
Number of municipalities	941	4	1	1	3	10	32	109	781
Population, 1996	7,309,036	1,818,723	216,882	172,947	253,490	577,679	1,094,532	1,741,640	1,433,143
Revenue	8,516,732	2,882,177	303,955	292,014	218,532	598,748	1,019,994	1,854,423	1,346,889
General revenue	7,100,444	2,403,109	270,489	257,346	194,071	477,707	837,584	1,598,995	1,061,143
Intergovernmental revenue	1,263,008	491,681	49,703	37,019	47,063	82,828	161,913	223,009	169,792
Federal Government	278,085	170,531	17,193	17,193	16,057	14,254	20,813	16,850	5,194
State government	824,512	241,500	30,171	19,051	27,796	63,480	136,143	169,347	137,024
From own sources	5,837,436	1,911,428	220,786	220,327	147,008	394,879	675,671	1,375,986	891,351
Taxes	3,659,605	1,171,009	144,234	120,677	99,361	246,490	419,266	885,002	573,566
Property	675,922	141,315	22,530	16,020	11,594	52,978	112,596	189,110	129,779
Other	2,983,683	1,029,694	121,704	104,657	87,767	193,512	306,670	695,892	443,787
Charges and miscellaneous	2,177,831	740,419	76,552	99,650	47,647	148,389	256,405	490,984	317,785
Utility and liquor store revenue	1,416,288	479,068	33,466	34,668	24,461	121,041	182,410	255,428	285,746
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	7,988,185	2,902,348	302,375	307,629	224,812	564,260	988,558	1,619,279	1,078,924
General expenditure	6,541,500	2,349,466	264,020	269,522	195,659	434,064	806,724	1,403,175	818,870
Current expenditure	5,429,116	1,930,372	195,050	216,439	175,527	395,076	676,856	1,150,630	689,166
Capital outlay	1,112,384	419,094	68,970	53,083	20,132	38,988	129,868	252,545	129,704
Education services:									
Education	135	-	-	-	-	-	25	-	110
Libraries	5,190	-	-	-	-	-	3,823	1,076	291
Social services and income maintenance:									
Public welfare	18,906	3,144	-	400	214	165	13,933	781	269
Hospitals	66,274	-	-	-	-	33	-	66,241	-
Health	178,231	103,678	19,732	-	4,976	8,316	20,783	11,986	8,760
Transportation:									
Highways	733,323	192,926	28,561	25,874	23,442	47,484	89,058	192,600	133,378
Capital outlay	292,084	93,675	18,490	801	6,818	18,113	27,377	80,462	46,348
Air transportation	130,458	89,778	1,411	33,588	1,888	1,888	1,905	1,905	-
Other transportation	76,337	44,804	10,541	1,902	89	1,776	13,509	3,315	401
Public safety:									
Police protection	1,191,847	431,913	37,658	45,311	36,226	75,896	146,305	235,463	183,075
Fire protection	717,795	259,216	23,564	29,620	30,732	60,411	82,295	150,913	81,044
Correction	43,074	24,205	6,615	-	-	3,175	5,281	3,244	554
Protective inspection and regulation	52,803	14,830	1,735	5,017	1,432	5,744	9,723	12,025	2,297
Environment and housing:									
Natural resources	-	-	-	-	-	-	-	-	-
Parks and recreation	420,298	156,668	31,741	5,300	5,982	30,057	43,327	111,438	35,785
Housing and community development	234,839	125,662	5,192	15,520	20,303	19,594	27,099	18,839	2,630
Sewerage	783,731	288,427	30,626	23,290	20,313	53,197	97,730	147,447	122,701
Solid waste management	256,770	98,348	12,163	2,422	4,024	13,214	35,767	57,629	33,203
Governmental administration:									
Financial administration	228,759	51,900	8,461	8,045	5,511	12,711	21,042	42,906	78,183
Judicial and legal	188,039	62,892	4,946	6,888	10,784	17,350	28,148	46,208	10,823
General public buildings	168,010	75,746	3,028	7,267	2,926	11,764	19,902	34,981	12,396
Other governmental administration	172,030	30,228	4,707	3,711	6,108	14,064	29,480	62,864	20,868
Interest on general debt	265,507	118,562	5,600	19,133	4,030	21,362	28,347	50,171	18,302
Other and unallocable	609,144	176,539	27,739	36,234	18,567	35,863	89,259	151,143	73,800
Utility and liquor store expenditure	1,446,685	552,882	38,355	38,107	29,153	130,196	181,834	216,104	260,054
Employee retirement expenditure	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	6,595,261	3,404,897	232,355	277,357	72,675	577,439	550,791	995,277	484,470
Exhibit: Salaries and wages	2,827,358	1,011,681	101,340	137,000	92,135	246,116	376,980	535,322	326,784
Percent Distribution									
Number of municipalities	100.0	.4	.1	.1	.3	1.1	3.4	11.6	83.0
Population, 1996	100.0	24.9	3.0	2.4	3.5	7.9	15.0	23.8	19.6
Revenue	100.0	33.8	3.6	3.4	2.6	7.0	12.0	21.8	15.8
General revenue	100.0	33.8	3.8	3.6	2.7	6.7	11.8	22.5	14.9
Intergovernmental revenue	100.0	38.9	3.9	2.9	3.7	6.6	12.8	17.7	13.4
Federal Government	100.0	61.3	6.2	6.2	5.8	5.1	7.5	6.1	1.9
State government	100.0	29.3	3.7	2.3	3.4	7.7	16.5	20.5	16.6
From own sources	100.0	32.7	3.8	3.8	2.5	6.8	11.6	23.6	15.3
Taxes	100.0	32.0	3.9	3.3	2.7	6.7	11.5	24.2	15.7
Property	100.0	20.9	3.3	2.4	1.7	7.8	16.7	28.0	19.2
Other	100.0	34.5	4.1	3.5	2.9	6.5	10.3	23.3	14.9
Charges and miscellaneous	100.0	34.0	3.5	4.6	2.2	6.8	11.8	22.5	14.6
Utility and liquor store revenue	100.0	33.8	2.4	2.4	1.7	8.5	12.9	18.0	20.2
Employee retirement revenue	-	-	-	-	-	-	-	-	-
Expenditure	100.0	36.3	3.8	3.9	2.8	7.1	12.4	20.3	13.5
General expenditure	100.0	35.9	4.0	4.1	3.0	6.6	12.3	21.5	12.5
Current expenditure	100.0	35.6	3.6	4.0	3.2	7.3	12.5	21.2	12.7
Capital outlay	100.0	37.7	6.2	4.8	1.8	3.5	11.7	22.7	11.7
Education services:									
Education	100.0	-	-	-	-	-	18.5	-	81.5
Libraries	100.0	-	-	-	-	-	73.7	20.7	5.6
Social services and income maintenance:									
Public welfare	100.0	16.6	-	2.1	1.1	.9	73.7	4.1	1.4
Hospitals	100.0	-	-	-	-	-	-	100.0	-
Health	100.0	58.2	11.1	-	2.8	4.7	11.7	6.7	4.9

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OHIO—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	26.3	3.9	3.5	3.2	6.5	12.1	26.3	18.2
Capital outlay	100.0	32.1	6.3	.3	2.3	6.2	9.4	27.5	15.9
Air transportation	100.0	68.8	1.1	25.7	—	1.4	1.4	—	—
Other transportation	100.0	58.7	13.8	2.5	.1	2.3	17.7	4.3	.5
Public safety:									
Police protection	100.0	36.2	3.2	3.8	3.0	6.4	12.3	19.8	15.4
Fire protection	100.0	36.1	3.3	4.1	4.3	8.4	11.5	21.0	11.3
Correction	100.0	56.2	15.4	—	—	7.4	12.3	7.5	1.3
Protective inspection and regulation	100.0	28.1	3.3	9.5	2.7	10.9	18.4	22.8	4.4
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	37.3	7.6	1.3	1.4	7.2	10.3	26.5	8.5
Housing and community development	100.0	53.5	2.2	6.6	8.6	8.3	11.5	8.0	1.1
Sewerage	100.0	36.8	3.9	3.0	2.6	6.8	12.5	18.8	15.7
Solid waste management	100.0	38.3	4.7	.9	1.6	5.1	13.9	22.4	12.9
Governmental administration:									
Financial administration	100.0	22.7	3.7	3.5	2.4	5.6	9.2	18.8	34.2
Judicial and legal	100.0	33.4	2.6	3.7	5.7	9.2	15.0	24.6	5.8
General public buildings	100.0	45.1	1.8	4.3	1.7	7.0	11.8	20.8	7.4
Other governmental administration	100.0	17.6	2.7	2.2	3.6	8.2	17.1	36.5	12.1
Interest on general debt	100.0	44.7	2.1	7.2	1.5	8.0	10.7	18.9	6.9
Other and unallocable	100.0	29.0	4.6	5.9	3.0	5.9	14.7	24.8	12.1
Utility and liquor store expenditure	100.0	38.2	2.7	2.6	2.0	9.0	12.6	14.9	18.0
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	51.6	3.5	4.2	1.1	8.8	8.4	15.1	7.3
Exhibit: Salaries and wages	100.0	35.8	3.6	4.8	3.3	8.7	13.3	18.9	11.6
Per capita amounts (dollars)									
Revenue	1165.23	1584.73	1401.48	1688.46	862.09	1036.47	931.90	1064.76	939.81
General revenue	971.46	1321.32	1247.17	1488.00	765.60	826.94	765.24	918.10	740.43
Intergovernmental revenue	172.80	270.34	229.17	214.05	185.66	143.38	147.93	128.05	118.48
Federal government	38.05	93.76	79.27	99.41	63.34	24.67	19.02	9.67	3.62
State government	112.81	132.79	139.11	110.16	109.65	109.89	124.38	97.23	95.61
From own sources	798.66	1050.97	1018.00	1273.96	579.94	683.56	617.31	790.05	621.96
Taxes	500.70	643.86	665.03	697.77	391.97	426.69	383.06	508.14	400.22
Property	92.48	77.70	103.88	92.63	45.74	91.71	102.87	108.58	90.56
Other	408.22	566.16	561.15	605.14	346.23	334.98	280.18	399.56	309.66
Charges and miscellaneous	297.96	407.11	352.97	576.19	187.96	256.87	234.26	281.91	221.74
Utility and liquor store revenue	193.77	263.41	154.31	200.45	96.50	209.53	166.66	146.66	199.38
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1092.92	1595.82	1394.19	1778.75	886.87	976.77	903.18	929.74	752.84
General expenditure	894.99	1291.82	1217.34	1558.41	771.86	751.39	737.05	805.66	571.38
Current expenditure	742.80	1061.39	899.34	1251.48	692.44	683.90	618.40	660.66	480.88
Capital outlay	152.19	230.43	318.01	306.93	79.42	67.49	118.65	145.00	90.50
Education services:									
Education .....	.02	—	—	—	—	—	.02	—	.08
Libraries .....	.71	—	—	—	—	—	3.49	.62	.20
Social services and income maintenance:									
Public welfare	2.59	1.73	—	2.31	.84	.29	12.73	.45	.19
Hospitals	9.07	—	—	—	—	.06	—	38.03	—
Health	24.39	57.01	90.98	—	19.63	14.40	18.99	6.88	6.11
Transportation:									
Highways	100.33	106.08	131.69	149.61	92.48	82.20	81.37	110.59	93.07
Capital outlay	39.96	51.51	85.25	4.63	26.90	31.35	25.01	46.20	32.34
Air transportation	17.85	49.36	6.51	194.21	—	3.27	1.72	1.09	—
Other transportation	10.44	24.63	48.60	11.00	.35	3.07	12.34	1.90	.28
Public safety:									
Police protection	163.06	237.48	173.63	261.99	142.91	131.38	133.67	135.20	127.74
Fire protection	98.21	142.53	108.65	171.27	121.24	104.58	75.19	86.65	56.55
Correction	5.89	13.31	30.50	—	—	5.50	4.82	1.86	.39
Protective inspection and regulation	7.22	8.15	8.00	29.01	5.65	9.94	8.88	6.90	1.60
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	57.50	86.14	146.35	30.65	23.60	52.03	39.58	63.98	24.97
Housing and community development	32.13	69.09	23.94	89.74	80.09	33.92	24.76	10.82	1.84
Sewerage	107.23	158.59	141.21	134.67	80.13	92.09	89.29	84.66	85.62
Solid waste management	35.13	54.08	56.08	14.00	15.87	22.87	32.68	33.09	23.17
Governmental administration:									
Financial administration	31.30	28.54	39.01	46.52	21.74	22.00	19.22	24.64	54.55
Judicial and legal	25.73	34.58	22.81	39.83	42.54	30.03	25.72	26.53	7.55
General public buildings	22.99	41.65	13.96	42.02	11.54	20.36	18.18	20.09	8.65
Other governmental administration	23.54	16.62	21.70	21.46	24.10	24.35	26.93	36.09	14.56
Interest on general debt	36.33	65.19	25.82	110.63	15.90	36.98	25.90	28.81	12.77
Other and unallocable	83.34	97.07	127.90	209.51	73.25	62.08	81.55	86.78	51.50
Utility and liquor store expenditure	197.93	303.99	176.85	220.34	115.01	225.38	166.13	124.08	181.46
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	902.34	1872.14	1071.34	1603.71	286.70	999.58	503.22	571.46	338.05
Exhibit: Salaries and wages	386.83	556.26	467.26	792.15	363.47	426.04	344.42	307.37	228.02

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OKLAHOMA									
Amounts (thousand dollars)									
Number of municipalities	592	2	—	—	2	3	7	24	554
Population, 1996	2,503,531	848,343	—	—	172,810	186,902	253,322	385,289	656,865
Revenue	2,982,233	1,133,585	—	—	207,604	222,749	363,948	438,943	615,404
General revenue	2,416,301	991,845	—	—	188,609	172,009	290,662	346,823	426,353
Intergovernmental revenue	161,841	75,937	—	—	13,404	3,767	12,410	14,245	42,078
Federal Government	65,472	41,096	—	—	3,930	2,028	4,469	3,335	10,614
State government	88,000	32,464	—	—	9,387	1,723	7,769	8,838	27,819
From own sources	2,254,460	915,908	—	—	175,205	168,242	278,252	332,578	384,275
Taxes	978,879	491,897	—	—	54,616	56,112	93,301	133,320	149,633
Property	74,561	51,385	—	—	1,853	4,251	5,826	6,294	4,952
Other	904,318	440,512	—	—	52,763	51,861	87,475	127,026	144,681
Charges and miscellaneous	1,275,581	424,011	—	—	120,589	112,130	184,951	199,258	234,642
Utility and liquor store revenue	527,512	107,859	—	—	14,456	50,740	73,286	92,120	189,051
Employee retirement revenue	38,420	33,881	—	—	4,539	—	—	—	—
Expenditure	2,912,891	1,127,489	—	—	188,879	207,655	358,483	439,000	591,385
General expenditure	2,351,080	952,677	—	—	176,586	164,206	286,533	357,676	413,402
Current expenditure	1,951,539	739,125	—	—	152,204	141,582	254,438	309,890	354,300
Capital outlay	399,541	213,552	—	—	24,382	22,624	32,095	47,786	59,102
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	11,273	—	—	—	798	—	3,118	3,250	4,107
Social services and income maintenance:									
Public welfare	2,847	371	—	—	40	—	137	505	1,794
Hospitals	476,498	—	—	—	88,810	59,488	108,486	124,170	95,544
Health	29,716	17,006	—	—	118	1,169	1,215	1,866	8,342
Transportation:									
Highways	152,504	52,224	—	—	11,742	11,021	17,638	27,431	32,448
Capital outlay	61,264	17,086	—	—	4,244	6,328	7,858	14,381	11,367
Air transportation	61,759	50,931	—	—	3,222	—	2,885	3,753	3,868
Other transportation	4,109	2,708	—	—	—	—	1,150	155	96
Public safety:									
Police protection	310,734	153,084	—	—	18,362	19,719	25,686	39,389	54,494
Fire protection	224,803	123,491	—	—	13,985	14,063	21,674	27,716	23,874
Correction	12,334	—	—	—	—	—	—	170	12,164
Protective inspection and regulation	6,759	1,691	—	—	992	1,285	1,149	1,000	642
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	146,632	87,096	—	—	6,320	10,987	13,276	15,450	13,503
Housing and community development	31,691	20,791	—	—	2,846	1,278	3,290	1,343	2,143
Sewerage	202,347	106,194	—	—	7,448	10,312	21,097	21,368	35,928
Solid waste management	126,427	54,484	—	—	8,570	6,149	10,606	19,124	27,494
Governmental administration:									
Financial administration	51,228	10,432	—	—	3,927	6,582	6,089	7,559	16,639
Judicial and legal	22,112	11,605	—	—	1,904	1,198	1,607	2,538	3,260
General public buildings	1,044	—	—	—	—	—	—	386	658
Other governmental administration	92,180	16,460	—	—	4,561	6,631	9,571	23,154	31,803
Interest on general debt	154,667	115,519	—	—	1,931	6,358	11,788	9,499	9,572
Other and unallocable	229,416	128,590	—	—	3,910	7,966	26,071	27,850	35,029
Utility and liquor store expenditure	547,981	163,901	—	—	9,374	43,449	71,950	81,324	177,983
Employee retirement expenditure	13,830	10,911	—	—	2,919	—	—	—	—
Debt outstanding at end of fiscal year	3,421,288	2,180,613	—	—	38,505	121,202	316,259	324,982	439,727
Exhibit: Salaries and wages	1,039,736	363,166	—	—	97,322	68,519	134,856	174,073	201,800
Percent Distribution									
Number of municipalities	100.0	.3	—	—	.3	.5	1.2	4.1	93.6
Population, 1996	100.0	33.9	—	—	6.9	7.5	10.1	15.4	26.2
Revenue	100.0	38.0	—	—	7.0	7.5	12.2	14.7	20.6
General revenue	100.0	41.0	—	—	7.8	7.1	12.0	14.4	17.6
Intergovernmental revenue	100.0	46.9	—	—	8.3	2.3	7.7	8.8	26.0
Federal Government	100.0	62.8	—	—	6.0	3.1	6.8	5.1	16.2
State government	100.0	36.9	—	—	10.7	2.0	8.8	10.0	31.6
From own sources	100.0	40.6	—	—	7.8	7.5	12.3	14.8	17.0
Taxes	100.0	50.3	—	—	5.6	5.7	9.5	13.6	15.3
Property	100.0	68.9	—	—	2.5	5.7	7.8	8.4	6.6
Other	100.0	48.7	—	—	5.8	5.7	9.7	14.0	16.0
Charges and miscellaneous	100.0	33.2	—	—	9.5	8.8	14.5	15.6	18.4
Utility and liquor store revenue	100.0	20.4	—	—	2.7	9.6	13.9	17.5	35.8
Employee retirement revenue	100.0	88.2	—	—	11.8	—	—	—	—
Expenditure	100.0	38.7	—	—	6.5	7.1	12.3	15.1	20.3
General expenditure	100.0	40.5	—	—	7.5	7.0	12.2	15.2	17.6
Current expenditure	100.0	37.9	—	—	7.8	7.3	13.0	15.9	18.2
Capital outlay	100.0	53.4	—	—	6.1	5.7	8.0	12.0	14.8
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	7.1	—	27.7	28.8	36.4
Social services and income maintenance:									
Public welfare	100.0	13.0	—	—	1.4	—	4.8	17.7	63.0
Hospitals	100.0	—	—	—	18.6	12.5	22.8	26.1	20.1
Health	100.0	57.2	—	—	.4	3.9	4.1	6.3	28.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OKLAHOMA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	34.2	—	—	7.7	7.2	11.6	18.0	21.3
Capital outlay	100.0	27.9	—	—	6.9	10.3	12.8	23.5	18.6
Air transportation	100.0	82.5	—	—	.5	—	4.7	6.1	6.3
Other transportation	100.0	65.9	—	—	—	—	28.0	3.8	2.3
Public safety:									
Police protection	100.0	49.3	—	—	5.9	6.3	8.3	12.7	17.5
Fire protection	100.0	54.9	—	—	6.2	6.3	9.6	12.3	10.6
Correction	100.0	—	—	—	—	—	—	1.4	98.6
Protective inspection and regulation	100.0	25.0	—	—	14.7	19.0	17.0	14.8	9.5
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	59.4	—	—	4.3	7.5	9.1	10.5	9.2
Housing and community development	100.0	65.6	—	—	9.0	4.0	10.4	4.2	6.8
Sewerage	100.0	52.5	—	—	3.7	5.1	10.4	10.6	17.8
Solid waste management	100.0	43.1	—	—	6.8	4.9	8.4	15.1	21.7
Governmental administration:									
Financial administration	100.0	20.4	—	—	7.7	12.8	11.9	14.8	32.5
Judicial and legal	100.0	52.5	—	—	8.6	5.4	7.3	11.5	14.7
General public buildings	100.0	—	—	—	—	—	—	37.0	63.0
Other governmental administration	100.0	17.9	—	—	4.9	7.2	10.4	25.1	34.5
Interest on general debt	100.0	74.7	—	—	1.2	4.1	7.6	6.1	6.2
Other and unallocable	100.0	56.1	—	—	1.7	3.5	11.4	12.1	15.3
Utility and liquor store expenditure	100.0	29.9	—	—	1.7	7.9	13.1	14.8	32.5
Employee retirement expenditure	100.0	78.9	—	—	21.1	—	—	—	—
Debt outstanding at end of fiscal year	100.0	63.7	—	—	1.1	3.5	9.2	9.5	12.9
Exhibit: Salaries and wages	100.0	34.9	—	—	9.4	6.6	13.0	16.7	19.4
Per capita amounts (dollars)									
Revenue	1191.21	1336.23	—	—	1201.34	1191.80	1436.70	1139.26	936.88
General revenue	965.16	1169.16	—	—	1091.42	920.32	1147.40	900.16	649.07
Intergovernmental revenue	64.65	89.51	—	—	77.56	20.15	48.99	36.97	64.06
Federal Government	26.15	48.44	—	—	22.74	10.85	17.64	8.66	16.16
State government	35.15	38.27	—	—	54.32	9.22	30.67	22.94	42.35
From own sources	900.51	1079.64	—	—	1013.86	900.16	1098.41	863.19	585.01
Taxes	391.00	579.83	—	—	316.05	300.22	368.31	346.03	227.80
Property	29.78	60.57	—	—	10.72	22.74	23.00	16.34	7.54
Other	361.22	519.26	—	—	305.32	277.48	345.31	329.69	220.26
Charges and miscellaneous	509.51	499.81	—	—	697.81	599.94	730.10	517.17	357.21
Utility and liquor store revenue	210.71	127.14	—	—	83.65	271.48	289.30	239.09	287.81
Employee retirement revenue	15.35	39.94	—	—	26.27	—	—	—	—
Expenditure	1163.51	1329.05	—	—	1092.99	1111.04	1415.13	1139.40	900.31
General expenditure	939.11	1122.99	—	—	1021.85	878.57	1131.10	928.33	629.36
Current expenditure	779.51	871.26	—	—	880.76	757.52	1004.41	804.31	539.38
Capital outlay	159.59	251.73	—	—	141.09	121.05	126.70	124.03	89.98
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	4.50	—	—	—	4.62	—	12.31	8.44	6.25
Social services and income maintenance:									
Public welfare	1.14	.44	—	—	.23	—	.54	1.31	2.73
Hospitals	190.33	—	—	—	513.92	318.28	428.25	322.28	145.45
Health	11.87	20.05	—	—	.68	6.25	4.80	4.84	12.70
Transportation:									
Highways	60.92	61.56	—	—	67.95	58.97	69.63	71.20	49.40
Capital outlay	24.47	20.14	—	—	24.56	33.86	31.02	37.33	17.30
Air transportation	24.67	60.04	—	—	1.86	—	11.39	9.74	5.89
Other transportation	1.64	3.19	—	—	—	—	4.54	.40	.15
Public safety:									
Police protection	124.12	180.45	—	—	106.26	105.50	101.40	102.23	82.96
Fire protection	89.79	145.57	—	—	80.93	75.24	85.56	71.94	36.35
Correction	4.93	—	—	—	—	—	—	.44	18.52
Protective inspection and regulation	2.70	1.99	—	—	5.74	6.88	4.54	2.60	.98
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	58.57	102.67	—	—	36.57	58.78	52.41	40.10	20.56
Housing and community development	12.66	24.51	—	—	16.47	6.84	12.99	3.49	3.26
Sewerage	80.82	125.18	—	—	43.10	55.17	83.28	55.46	54.70
Solid waste management	50.50	64.22	—	—	49.59	32.90	41.87	49.64	41.86
Governmental administration:									
Financial administration	20.46	12.30	—	—	22.72	35.22	24.04	19.62	25.33
Judicial and legal	8.83	13.68	—	—	11.02	6.41	6.34	6.59	4.96
General public buildings .....	.42	—	—	—	—	—	—	1.00	1.00
Other governmental administration	36.82	19.40	—	—	26.39	35.48	37.78	60.10	48.42
Interest on general debt	61.78	136.17	—	—	11.17	34.02	46.53	24.65	14.57
Other and unallocable	91.64	151.58	—	—	22.63	42.62	102.92	72.28	53.33
Utility and liquor store expenditure	218.88	193.20	—	—	54.24	232.47	284.03	211.07	270.96
Employee retirement expenditure	5.52	12.86	—	—	16.89	—	—	—	—
Debt outstanding at end of fiscal year	1366.59	2570.44	—	—	222.82	648.48	1248.45	843.48	669.43
Exhibit: Salaries and wages	415.31	428.09	—	—	563.17	366.60	532.35	451.80	307.22

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OREGON									
Amounts (thousand dollars)									
Number of municipalities	240	1	—	2	1	3	7	25	201
Population, 1996	2,021,875	480,824	—	246,284	81,583	171,770	264,554	382,899	393,961
Revenue	2,447,821	707,685	—	398,231	59,893	168,353	303,697	456,807	353,155
General revenue	2,017,722	645,402	—	272,233	55,071	150,216	239,007	364,161	291,632
Intergovernmental revenue	338,518	94,098	—	47,028	12,467	15,677	39,603	56,000	73,645
Federal Government	70,161	32,147	—	7,762	481	1,009	2,526	12,487	13,749
State government	171,297	32,899	—	18,674	5,934	9,727	22,984	35,094	45,985
From own sources	1,679,204	551,304	—	225,205	42,604	134,539	199,404	308,161	217,987
Taxes	904,450	320,837	—	115,319	28,580	69,180	104,634	146,146	119,754
Property	609,703	206,940	—	93,731	15,851	47,738	68,925	100,895	75,623
Other	294,747	113,897	—	21,588	12,729	21,442	35,709	45,251	44,131
Charges and miscellaneous	774,754	230,467	—	109,886	14,024	65,359	94,770	162,015	98,233
Utility and liquor store revenue	428,931	61,115	—	125,998	4,822	18,137	64,690	92,646	61,523
Employee retirement revenue	1,168	1,168	—	—	—	—	—	—	—
Expenditure	2,508,509	806,334	—	394,361	84,202	139,052	278,891	455,989	349,680
General expenditure	1,965,441	686,370	—	260,830	79,869	111,658	212,879	345,913	267,922
Current expenditure	1,484,070	528,078	—	207,104	38,439	86,886	160,360	261,135	202,068
Capital outlay	481,371	158,292	—	53,726	41,430	24,772	52,519	84,778	65,854
Education services:									
Education	187	—	—	—	—	—	159	26	2
Libraries	36,862	—	—	6,357	—	5,699	8,369	9,384	7,053
Social services and income maintenance:									
Public welfare	2,929	—	—	—	—	150	442	1,123	1,214
Hospitals	13,500	—	—	—	—	—	—	13,500	—
Health	16,776	—	—	6,762	16	—	5,228	2,013	2,757
Transportation:									
Highways	218,377	68,548	—	25,897	4,178	15,710	29,684	42,855	31,505
Capital outlay	73,775	5,364	—	9,186	1,464	8,179	16,989	21,412	11,181
Air transportation	20,654	—	—	5,115	—	—	769	12,484	2,286
Other transportation	13,563	6,836	—	4,407	—	719	197	1,094	310
Public safety:									
Police protection	307,071	99,469	—	39,126	11,930	23,053	33,991	50,123	49,379
Fire protection	160,778	59,419	—	21,958	8,983	10,566	22,367	24,958	12,527
Correction	748	—	—	126	—	—	—	—	622
Protective inspection and regulation	69,032	14,171	—	7,204	35,480	2,267	4,477	4,388	1,045
Environment and housing:									
Natural resources	3	—	—	—	—	—	—	—	3
Parks and recreation	147,937	60,332	—	28,197	1,635	6,044	12,220	23,103	16,406
Housing and community development	79,631	43,763	—	10,698	2,619	1,759	2,912	13,303	4,577
Sewerage	402,050	182,065	—	37,830	10,937	21,334	30,906	59,203	59,775
Solid waste management	12,620	1,584	—	—	157	183	2,139	3,532	5,025
Governmental administration:									
Financial administration	83,090	34,619	—	4,593	—	2,202	7,504	10,745	23,427
Judicial and legal	17,808	3,417	—	3,266	—	1,960	2,372	4,552	2,241
General public buildings	70,030	26,314	—	24,053	—	5,673	2,872	7,621	3,497
Other governmental administration	62,050	9,767	—	8,524	333	5,890	11,075	17,565	8,896
Interest on general debt	92,279	56,743	—	7,795	1,460	1,634	5,560	11,075	8,012
Other and unallocable	137,466	19,323	—	18,922	2,141	6,815	29,636	33,266	27,363
Utility and liquor store expenditure	497,625	74,521	—	133,531	4,333	27,394	66,012	110,076	81,758
Employee retirement expenditure	45,443	45,443	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2,553,735	1,238,756	—	384,203	59,690	62,673	131,940	466,578	209,895
Exhibit: Salaries and wages	758,434	233,701	—	139,958	15,402	50,954	88,092	129,032	101,295
Percent Distribution									
Number of municipalities	100.0	.4	—	.8	.4	1.3	2.9	10.4	83.8
Population, 1996	100.0	23.8	—	12.2	4.0	8.5	13.1	18.9	19.5
Revenue	100.0	28.9	—	16.3	2.4	6.9	12.4	18.7	14.4
General revenue	100.0	32.0	—	13.5	2.7	7.4	11.8	18.0	14.5
Intergovernmental revenue	100.0	27.8	—	13.9	3.7	4.6	11.7	16.5	21.8
Federal Government	100.0	45.8	—	11.1	.7	1.4	3.6	17.8	19.6
State government	100.0	19.2	—	10.9	3.5	5.7	13.4	20.5	26.8
From own sources	100.0	32.8	—	13.4	2.5	8.0	11.9	18.4	13.0
Taxes	100.0	35.5	—	12.8	3.2	7.6	11.6	16.2	13.2
Property	100.0	33.9	—	15.4	2.6	7.8	11.3	16.5	12.4
Other	100.0	38.6	—	7.3	4.3	7.3	12.1	15.4	15.0
Charges and miscellaneous	100.0	29.7	—	14.2	1.8	8.4	12.2	20.9	12.7
Utility and liquor store revenue	100.0	14.2	—	29.4	1.1	4.2	15.1	21.6	14.3
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	32.1	—	15.7	3.4	5.5	11.1	18.2	13.9
General expenditure	100.0	34.9	—	13.3	4.1	5.7	10.8	17.6	13.6
Current expenditure	100.0	35.6	—	14.0	2.6	5.9	10.8	17.6	13.6
Capital outlay	100.0	32.9	—	11.2	8.6	5.1	10.9	17.6	13.7
Education services:									
Education	100.0	—	—	—	—	—	85.0	13.9	1.1
Libraries	100.0	—	—	17.2	—	15.5	22.7	25.5	19.1
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	5.1	15.1	38.3	41.4
Hospitals	100.0	—	—	—	—	—	—	100.0	—
Health	100.0	—	—	40.3	.1	—	31.2	12.0	16.4

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OREGON—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	31.4	—	11.9	1.9	7.2	13.6	19.6	14.4
Capital outlay	100.0	7.3	—	12.5	2.0	11.1	23.0	29.0	15.2
Air transportation	100.0	—	—	24.8	—	—	3.7	60.4	11.1
Other transportation	100.0	50.4	—	32.5	—	5.3	1.5	8.1	2.3
Public safety:									
Police protection	100.0	32.4	—	12.7	3.9	7.5	11.1	16.3	16.1
Fire protection	100.0	37.0	—	13.7	5.6	6.6	13.9	15.5	7.8
Correction	100.0	—	—	16.8	—	—	—	—	83.2
Protective inspection and regulation	100.0	20.5	—	10.4	51.4	3.3	6.5	6.4	1.5
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	40.8	—	19.1	1.1	4.1	8.3	15.6	11.1
Housing and community development	100.0	55.0	—	13.4	3.3	2.2	3.7	16.7	5.7
Sewerage	100.0	45.3	—	9.4	2.7	5.3	7.7	14.7	14.9
Solid waste management	100.0	12.6	—	—	1.2	1.5	16.9	28.0	39.8
Governmental administration:									
Financial administration	100.0	41.7	—	5.5	—	2.7	9.0	12.9	28.2
Judicial and legal	100.0	19.2	—	18.3	—	11.0	13.3	25.6	12.6
General public buildings	100.0	37.6	—	34.3	—	8.1	4.1	10.9	5.0
Other governmental administration	100.0	15.7	—	13.7	.5	9.5	17.8	28.3	14.3
Interest on general debt	100.0	61.5	—	8.4	1.6	1.8	6.0	12.0	8.7
Other and unallocable	100.0	14.1	—	13.8	1.6	5.0	21.6	24.2	19.9
Utility and liquor store expenditure	100.0	15.0	—	26.8	.9	5.5	13.3	22.1	16.4
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	48.5	—	15.0	2.3	2.5	5.2	18.3	8.2
Exhibit: Salaries and wages	100.0	30.8	—	18.5	2.0	6.7	11.6	17.0	13.4
Per capita amounts (dollars)									
Revenue	1210.67	1471.82	—	1616.96	734.14	980.11	1147.96	1193.02	896.42
General revenue	997.95	1342.28	—	1105.36	675.03	874.52	903.43	951.06	740.26
Intergovernmental revenue	167.43	195.70	—	190.95	152.81	91.27	149.70	146.25	186.93
Federal Government	34.70	66.86	—	31.52	5.90	5.87	9.55	32.61	34.90
State government	84.72	68.42	—	75.82	72.74	56.63	86.88	91.65	116.72
From own sources	830.52	1146.58	—	914.41	522.22	783.25	753.74	804.81	553.32
Taxes	447.39	667.26	—	468.24	350.32	402.75	395.51	381.68	303.97
Property	301.55	430.39	—	380.58	194.29	277.92	260.53	263.50	191.96
Other	145.78	236.88	—	87.65	156.03	124.83	134.98	118.18	112.02
Charges and miscellaneous	383.19	479.32	—	446.18	171.90	380.50	358.23	423.13	249.35
Utility and liquor store revenue	212.15	127.10	—	511.60	59.11	105.59	244.52	241.96	156.17
Employee retirement revenue .....	.58	2.43	—	—	—	—	—	—	—
Expenditure	1240.68	1676.98	—	1601.24	1032.10	809.52	1054.19	1190.89	887.60
General expenditure	972.09	1427.49	—	1059.06	978.99	650.04	804.67	903.41	680.07
Current expenditure	734.01	1098.28	—	840.92	471.16	505.83	606.15	681.99	512.91
Capital outlay	238.08	329.21	—	218.15	507.83	144.22	198.52	221.41	167.16
Education services:									
Education .....	.09	—	—	—	—	—	.60	.07	.01
Libraries	18.23	—	—	25.81	—	33.18	31.63	24.51	17.90
Social services and income maintenance:									
Public welfare	1.45	—	—	—	—	.87	1.67	2.93	3.08
Hospitals	6.68	—	—	—	—	—	—	35.26	—
Health	8.30	—	—	27.46	.20	—	19.76	5.26	7.00
Transportation:									
Highways	108.01	142.56	—	105.15	51.21	91.46	112.20	111.92	79.97
Capital outlay	36.49	11.16	—	37.30	17.94	47.62	64.22	55.92	28.38
Air transportation	10.22	—	—	20.77	—	—	2.91	32.60	5.80
Other transportation	6.71	14.22	—	17.89	—	4.19	.74	2.86	.79
Public safety:									
Police protection	151.87	206.87	—	158.87	146.23	134.21	128.48	130.90	125.34
Fire protection	79.52	123.58	—	89.16	110.11	61.51	84.55	65.18	31.80
Correction .....	.37	—	—	.51	—	—	—	—	1.58
Protective inspection and regulation	34.14	29.47	—	29.25	434.89	13.20	16.92	11.46	2.65
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	.01
Parks and recreation	73.17	125.48	—	114.49	20.04	35.19	46.19	60.34	41.64
Housing and community development	39.38	91.02	—	43.44	32.10	10.24	11.01	34.74	11.62
Sewerage	198.85	378.65	—	153.60	134.06	124.20	116.82	154.62	151.73
Solid waste management	6.24	3.29	—	—	1.92	1.07	8.09	9.22	12.76
Governmental administration:									
Financial administration	41.10	72.00	—	18.65	—	12.82	28.36	28.06	59.47
Judicial and legal	8.81	7.11	—	13.26	—	11.41	8.97	11.89	5.69
General public buildings	34.64	54.73	—	97.66	—	33.03	10.86	19.90	8.88
Other governmental administration	30.69	20.31	—	34.61	4.08	34.29	41.86	45.87	22.58
Interest on general debt	45.64	118.01	—	31.65	17.90	9.51	21.02	28.92	20.34
Other and unallocable	67.99	40.19	—	76.83	26.24	39.68	112.02	86.88	69.46
Utility and liquor store expenditure	246.12	154.99	—	542.18	53.11	159.48	249.52	287.48	207.53
Employee retirement expenditure	22.48	94.51	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1263.05	2576.32	—	1560.00	731.65	364.87	498.73	1218.54	532.78
Exhibit: Salaries and wages	375.11	486.04	—	568.28	188.79	296.64	332.98	336.99	257.12

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
PENNSYLVANIA									
Amounts (thousand dollars)									
Number of municipalities	1,023	2	—	2	2	4	12	52	949
Population, 1996	5,671,990	1,828,365	—	207,481	152,912	224,829	393,378	748,647	2,116,378
Revenue	7,589,060	5,334,144	—	198,210	119,543	225,322	271,299	451,582	988,960
General revenue	6,115,163	4,206,396	—	153,084	102,163	176,777	256,165	371,325	849,253
Intergovernmental revenue	1,876,101	1,538,710	—	41,663	23,653	39,377	50,131	61,032	121,535
Federal Government	473,661	423,645	—	15,833	6,350	11,563	12,330	3,204	736
State government	1,173,781	924,596	—	22,466	13,744	25,627	34,262	49,250	103,836
From own sources	4,239,062	2,667,686	—	111,421	78,510	137,400	206,034	310,293	727,718
Taxes	2,810,092	1,962,717	—	62,864	53,749	62,834	122,134	172,724	373,070
Property	933,546	482,371	—	43,124	25,367	41,974	52,378	92,463	195,869
Other	1,876,546	1,480,346	—	19,740	28,382	20,860	69,756	80,261	177,201
Charges and miscellaneous	1,428,970	704,969	—	48,557	24,761	74,566	83,900	137,569	354,648
Utility and liquor store revenue	899,746	671,378	—	10,485	13,253	20,307	3,461	61,253	119,609
Employee retirement revenue	574,151	456,370	—	34,641	4,127	28,238	11,673	19,004	20,098
Expenditure	7,245,253	5,097,259	—	181,544	115,630	236,147	267,457	419,754	927,462
General expenditure	5,835,326	3,939,379	—	145,952	103,218	204,605	254,855	360,879	826,438
Current expenditure	5,191,330	3,499,128	—	132,433	98,461	175,530	238,389	323,999	723,390
Capital outlay	643,996	440,251	—	13,519	4,757	29,075	16,466	36,880	103,048
Education services:									
Education	17,965	17,965	—	—	—	—	—	—	—
Libraries	75,381	59,301	—	—	2,510	2,408	1,644	4,356	5,162
Social services and income maintenance:									
Public welfare	300,329	300,217	—	—	—	—	—	32	80
Hospitals	54,981	54,917	—	—	—	—	—	—	64
Health	451,541	442,449	—	3,343	35	1,091	2,545	1,010	1,068
Transportation:									
Highways	403,176	134,672	—	13,782	8,478	14,540	22,407	54,547	154,750
Capital outlay	124,379	59,456	—	3,639	2,365	2,514	3,895	13,103	39,407
Air transportation	146,675	138,842	—	638	—	1,407	5	3,446	2,337
Other transportation	62,349	53,542	—	250	746	11	2,262	2,722	2,816
Public safety:									
Police protection	819,438	469,566	—	29,138	20,014	30,441	48,685	72,099	149,495
Fire protection	317,147	181,101	—	21,002	18,372	17,713	22,797	26,152	30,010
Correction	222,116	222,101	—	15	—	—	—	—	—
Protective inspection and regulation	31,444	19,711	—	1,302	1,145	1,841	2,264	2,324	2,857
Environment and housing:									
Natural resources	28	—	—	—	—	—	—	—	28
Parks and recreation	168,451	94,407	—	9,493	3,088	9,827	11,951	14,059	25,626
Housing and community development	322,699	248,410	—	9,443	6,034	17,095	14,283	13,597	13,597
Sewerage	404,318	160,128	—	18,467	5,032	26,224	24,033	45,897	124,537
Solid waste management	233,517	117,201	—	10,109	3,323	11,260	15,849	22,401	53,374
Governmental administration:									
Financial administration	115,910	60,742	—	5,276	2,452	6,289	8,686	9,872	22,593
Judicial and legal	218,056	204,649	—	696	423	833	1,433	2,071	7,951
General public buildings	175,723	131,791	—	2,607	2,456	2,783	5,525	6,924	23,657
Other governmental administration	123,239	39,707	—	3,147	9,553	3,921	8,977	13,110	44,824
Interest on general debt	251,468	191,464	—	5,169	4,942	8,130	10,682	11,026	20,055
Other and unallocable	919,375	596,496	—	12,075	14,615	48,811	50,827	54,994	141,557
Utility and liquor store expenditure	892,147	699,901	—	19,433	6,454	23,162	2,162	48,079	92,956
Employee retirement expenditure	517,780	457,979	—	16,159	5,958	8,380	10,440	10,796	8,068
Debt outstanding at end of fiscal year	5,735,719	4,220,421	—	193,587	97,040	249,033	183,174	255,377	537,087
Exhibit: Salaries and wages	2,163,000	1,478,796	—	89,238	41,072	79,388	94,001	118,664	261,841
Percent Distribution									
Number of municipalities	100.0	.2	—	.2	.2	.4	1.2	5.1	92.8
Population, 1996	100.0	32.2	—	3.7	2.7	4.0	6.9	13.2	37.3
Revenue	100.0	70.3	—	2.6	1.6	3.0	3.6	6.0	13.0
General revenue	100.0	68.8	—	2.5	1.7	2.9	4.2	6.1	13.9
Intergovernmental revenue	100.0	82.0	—	2.2	1.3	2.1	2.7	3.3	6.5
Federal Government	100.0	89.4	—	3.3	1.3	2.4	2.6	.7	.2
State government	100.0	78.8	—	1.9	1.2	2.2	2.9	4.2	8.8
From own sources	100.0	62.9	—	2.6	1.9	3.2	4.9	7.3	17.2
Taxes	100.0	69.8	—	2.2	1.9	2.2	4.3	6.1	13.3
Property	100.0	51.7	—	4.6	2.7	4.5	5.6	9.9	21.0
Other	100.0	78.9	—	1.1	1.5	1.1	3.7	4.3	9.4
Charges and miscellaneous	100.0	49.3	—	3.4	1.7	5.2	5.9	9.6	24.8
Utility and liquor store revenue	100.0	74.6	—	1.2	1.5	2.3	.4	6.8	13.3
Employee retirement revenue	100.0	79.5	—	6.0	.7	4.9	2.0	3.3	3.5
Expenditure	100.0	70.4	—	2.5	1.6	3.3	3.7	5.8	12.8
General expenditure	100.0	67.5	—	2.5	1.8	3.5	4.4	6.2	14.2
Current expenditure	100.0	67.4	—	2.6	1.9	3.4	4.6	6.2	13.9
Capital outlay	100.0	68.4	—	2.1	.7	4.5	2.6	5.7	16.0
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	78.7	—	—	3.3	3.2	2.2	5.8	6.8
Social services and income maintenance:									
Public welfare	100.0	100.0	—	—	—	—	—	—	—
Hospitals	100.0	99.9	—	—	—	—	—	—	.1
Health	100.0	98.0	—	.7	—	.2	.6	.2	.2

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
PENNSYLVANIA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	33.4	—	3.4	2.1	3.6	5.6	13.5	38.4
Capital outlay	100.0	47.8	—	2.9	1.9	2.0	3.1	10.5	31.7
Air transportation	100.0	94.7	—	.4	—	1.0	—	2.3	1.6
Other transportation	100.0	85.9	—	.4	1.2	—	3.6	4.4	4.5
Public safety:									
Police protection	100.0	57.3	—	3.6	2.4	3.7	5.9	8.8	18.2
Fire protection	100.0	57.1	—	6.6	5.8	5.6	7.2	8.2	9.5
Correction	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	62.7	—	4.1	3.6	5.9	7.2	7.4	9.1
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	56.0	—	5.6	1.8	5.8	7.1	8.3	15.2
Housing and community development	100.0	77.0	—	2.9	1.9	5.3	4.4	4.3	4.2
Sewerage	100.0	39.6	—	4.6	1.2	6.5	5.9	11.4	30.8
Solid waste management	100.0	50.2	—	4.3	1.4	4.8	6.8	9.6	22.9
Governmental administration:									
Financial administration	100.0	52.4	—	4.6	2.1	5.4	7.5	8.5	19.5
Judicial and legal	100.0	93.9	—	.3	.2	.4	.7	.9	3.6
General public buildings	100.0	75.0	—	1.5	1.4	1.6	3.1	3.9	13.5
Other governmental administration	100.0	32.2	—	2.6	7.8	3.2	7.3	10.6	36.4
Interest on general debt	100.0	76.1	—	2.1	2.0	3.2	4.2	4.4	8.0
Other and unallocable	100.0	64.9	—	1.3	1.6	5.3	5.5	6.0	15.4
Utility and liquor store expenditure	100.0	78.5	—	2.2	.7	2.6	.2	5.4	10.4
Employee retirement expenditure	100.0	88.5	—	3.1	1.2	1.6	2.0	2.1	1.6
Debt outstanding at end of fiscal year	100.0	73.6	—	3.4	1.7	4.3	3.2	4.5	9.4
Exhibit: Salaries and wages	100.0	68.4	—	4.1	1.9	3.7	4.3	5.5	12.1
Per capita amounts (dollars)									
Revenue	1337.99	2917.44	—	955.32	781.78	1002.19	689.66	603.20	467.29
General revenue	1078.13	2300.63	—	737.82	668.12	786.27	651.19	495.99	401.28
Intergovernmental revenue	330.77	841.58	—	200.80	154.68	175.14	127.44	81.52	57.43
Federal Government	83.51	231.71	—	76.31	41.53	51.43	31.34	4.28	.35
State government	206.94	505.70	—	108.28	89.88	113.98	87.10	65.79	49.06
From own sources	747.37	1459.06	—	537.02	513.43	611.13	523.76	414.47	343.85
Taxes	495.43	1073.48	—	302.99	351.50	279.47	310.47	230.71	176.28
Property	164.59	263.83	—	207.85	165.89	186.69	133.15	123.51	92.55
Other	330.84	809.66	—	95.14	185.61	92.78	177.33	107.21	83.73
Charges and miscellaneous	251.93	385.57	—	234.03	161.93	331.66	213.28	183.76	167.57
Utility and liquor store revenue	158.63	367.20	—	50.53	86.67	90.32	8.80	81.82	56.52
Employee retirement revenue	101.23	249.61	—	166.96	26.99	125.60	29.67	25.38	9.50
Expenditure	1277.37	2787.88	—	874.99	756.19	1050.34	679.90	560.68	438.23
General expenditure	1028.80	2154.59	—	703.45	675.02	910.05	647.86	482.04	390.50
Current expenditure	915.26	1913.80	—	638.29	643.91	780.73	606.00	432.78	341.81
Capital outlay	113.54	240.79	—	65.16	31.11	129.32	41.86	49.26	48.69
Education services:									
Education	3.17	9.83	—	—	—	—	—	—	—
Libraries	13.29	32.43	—	—	16.41	10.71	4.18	5.82	2.44
Social services and income maintenance:									
Public welfare	52.95	164.20	—	—	—	—	—	.04	.04
Hospitals	9.69	30.04	—	—	—	—	—	—	.03
Health	79.61	241.99	—	16.11	.23	4.85	6.47	1.35	.50
Transportation:									
Highways	71.08	73.66	—	66.43	55.44	64.67	56.96	72.86	73.12
Capital outlay	21.93	32.52	—	17.54	15.47	11.18	9.90	17.50	18.62
Air transportation	25.86	75.94	—	3.07	—	6.26	.01	4.60	1.10
Other transportation	10.99	29.28	—	1.20	4.88	.05	5.75	3.64	1.33
Public safety:									
Police protection	144.47	256.82	—	140.44	130.89	135.40	123.76	96.31	70.64
Fire protection	55.91	99.05	—	101.22	120.15	78.78	57.95	34.93	14.18
Correction	39.16	121.48	—	.07	—	—	—	—	—
Protective inspection and regulation	5.54	10.78	—	6.28	7.49	8.19	5.76	3.10	1.35
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	.01
Parks and recreation	29.70	51.63	—	45.75	20.19	43.71	30.38	18.78	12.11
Housing and community development	56.89	135.86	—	45.51	39.46	76.04	36.31	18.48	6.42
Sewerage	71.28	87.58	—	89.01	32.91	116.84	61.09	61.31	58.84
Solid waste management	41.17	64.10	—	48.72	21.73	50.08	40.29	29.92	25.22
Governmental administration:									
Financial administration	20.44	33.22	—	25.43	16.04	27.97	22.08	13.19	10.68
Judicial and legal	38.44	111.93	—	3.35	2.77	3.71	3.64	2.77	3.76
General public buildings	30.98	72.08	—	12.57	16.06	12.29	14.05	9.25	11.18
Other governmental administration	21.73	21.72	—	15.17	62.47	17.44	22.82	17.51	21.18
Interest on general debt	44.34	104.72	—	24.91	32.32	36.16	27.15	14.73	9.48
Other and unallocable	162.09	326.25	—	58.20	95.58	217.10	129.21	73.46	66.89
Utility and liquor store expenditure	157.29	382.80	—	93.66	42.21	103.02	5.50	64.22	43.92
Employee retirement expenditure	91.29	250.49	—	77.88	38.96	37.27	26.54	14.42	3.81
Debt outstanding at end of fiscal year	1011.24	2308.30	—	933.03	634.61	1107.66	465.64	341.12	253.78
Exhibit: Salaries and wages	381.35	808.81	—	430.10	268.60	353.10	238.96	158.50	123.72

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
RHODE ISLAND									
Amounts (thousand dollars)									
Number of municipalities	8	--	--	1	1	2	2	2	--
Population, 1996	511,585	--	--	152,558	84,514	143,392	90,206	40,915	--
Revenue	1,223,054	--	--	441,517	215,969	292,476	178,093	94,999	--
General revenue	1,102,288	--	--	389,984	180,762	280,924	163,989	86,629	--
Intergovernmental revenue	365,994	--	--	162,595	35,802	88,778	59,495	19,324	--
Federal Government	24,393	--	--	9,110	1,501	5,884	4,613	3,285	--
State government	334,773	--	--	149,916	34,301	82,842	54,725	12,989	--
From own sources	736,294	--	--	227,389	144,960	192,146	104,494	67,305	--
Taxes	623,076	--	--	179,767	132,931	165,644	92,452	52,282	--
Property	613,837	--	--	177,920	130,618	164,016	91,791	49,492	--
Other	9,239	--	--	1,847	2,313	1,628	661	2,790	--
Charges and miscellaneous	113,218	--	--	47,622	12,029	26,502	12,042	15,023	--
Utility and liquor store revenue	62,501	--	--	32,604	5,414	8,863	8,233	7,387	--
Employee retirement revenue	58,265	--	--	18,929	29,793	2,689	5,871	983	--
Expenditure	1,162,325	--	--	420,193	196,987	282,786	175,954	86,405	--
General expenditure	1,041,208	--	--	358,727	176,445	263,563	166,508	75,965	--
Current expenditure	997,098	--	--	337,186	169,400	255,216	165,545	70,111	--
Capital outlay	44,110	--	--	21,541	7,405	8,347	963	5,854	--
Education services:									
Education	544,195	--	--	185,921	99,712	142,398	88,414	27,750	--
Libraries	9,258	--	--	2,451	1,698	1,984	2,056	1,069	--
Social services and income maintenance:									
Public welfare	6,693	--	--	426	1,472	3,183	1,125	487	--
Hospitals	--	--	--	--	--	--	--	--	--
Health	1,230	--	--	--	175	840	196	19	--
Transportation:									
Highways	21,046	--	--	3,003	3,886	8,542	3,988	1,627	--
Capital outlay	1,985	--	--	--	519	1,380	--	86	--
Air transportation	--	--	--	--	--	--	--	--	--
Other transportation	531	--	--	280	--	--	17	234	--
Public safety:									
Police protection	83,275	--	--	26,089	10,797	25,905	11,780	8,704	--
Fire protection	88,513	--	--	27,974	11,519	27,974	13,361	7,685	--
Correction	--	--	--	--	--	--	--	--	--
Protective inspection and regulation	5,146	--	--	2,505	467	754	491	929	--
Environment and housing:									
Natural resources	--	--	--	--	--	--	--	--	--
Parks and recreation	21,340	--	--	11,859	2,444	2,493	2,416	2,128	--
Housing and community development	27,687	--	--	13,811	1,673	6,821	3,568	1,814	--
Sewerage	31,957	--	--	740	5,584	9,211	8,288	8,134	--
Solid waste management	15,664	--	--	4,776	2,559	2,888	3,275	2,166	--
Governmental administration:									
Financial administration	15,221	--	--	5,002	2,441	3,680	2,014	2,084	--
Judicial and legal	4,994	--	--	2,833	418	958	633	152	--
General public buildings	7,941	--	--	3,078	926	2,866	1,018	53	--
Other governmental administration	14,292	--	--	2,700	3,756	4,286	2,611	939	--
Interest on general debt	25,049	--	--	8,639	3,689	8,591	2,182	1,948	--
Other and unallocable	117,176	--	--	56,640	23,229	10,189	19,075	8,043	--
Utility and liquor store expenditure	59,963	--	--	30,367	6,082	11,267	5,799	6,448	--
Employee retirement expenditure	61,154	--	--	31,099	14,460	7,956	3,647	3,992	--
Debt outstanding at end of fiscal year	559,229	--	--	283,961	62,405	139,319	25,834	47,710	--
Exhibit: Salaries and wages	597,386	--	--	184,357	102,208	168,889	78,735	63,197	--
Percent Distribution									
Number of municipalities	100.0	--	--	12.5	12.5	25.0	25.0	25.0	--
Population, 1996	100.0	--	--	29.8	16.5	28.0	17.6	8.0	--
Revenue	100.0	--	--	36.1	17.7	23.9	14.6	7.8	--
General revenue	100.0	--	--	35.4	16.4	25.5	14.9	7.9	--
Intergovernmental revenue	100.0	--	--	44.4	9.8	24.3	16.3	5.3	--
Federal Government	100.0	--	--	37.3	6.2	24.1	18.9	13.5	--
State government	100.0	--	--	44.8	10.2	24.7	16.3	3.9	--
From own sources	100.0	--	--	30.9	19.7	26.1	14.2	9.1	--
Taxes	100.0	--	--	28.9	21.3	26.6	14.8	8.4	--
Property	100.0	--	--	29.0	21.3	26.7	15.0	8.1	--
Other	100.0	--	--	20.0	25.0	17.6	7.2	30.2	--
Charges and miscellaneous	100.0	--	--	42.1	10.6	23.4	10.6	13.3	--
Utility and liquor store revenue	100.0	--	--	52.2	8.7	14.2	13.2	11.8	--
Employee retirement revenue	100.0	--	--	32.5	51.1	4.6	10.1	1.7	--
Expenditure	100.0	--	--	36.2	16.9	24.3	15.1	7.4	--
General expenditure	100.0	--	--	34.5	16.9	25.3	16.0	7.3	--
Current expenditure	100.0	--	--	33.8	17.0	25.6	16.6	7.0	--
Capital outlay	100.0	--	--	48.8	16.8	18.9	2.2	13.3	--
Education services:									
Education	100.0	--	--	34.2	18.3	26.2	16.2	5.1	--
Libraries	100.0	--	--	26.5	18.3	21.4	22.2	11.5	--
Social services and income maintenance:									
Public welfare	100.0	--	--	6.4	22.0	47.6	16.8	7.3	--
Hospitals	--	--	--	--	--	--	--	--	--
Health	100.0	--	--	--	14.2	68.3	15.9	1.5	--

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
RHODE ISLAND—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	14.3	18.5	40.6	18.9	7.7	—
Capital outlay	100.0	—	—	—	26.1	69.5	—	4.3	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	100.0	—	—	52.7	—	—	3.2	44.1	—
Public safety:									
Police protection	100.0	—	—	31.3	13.0	31.1	14.1	10.5	—
Fire protection	100.0	—	—	31.6	13.0	31.6	15.1	8.7	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	48.7	9.1	14.7	9.5	18.1	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	55.6	11.5	11.7	11.3	10.0	—
Housing and community development	100.0	—	—	49.9	6.0	24.6	12.9	6.6	—
Sewerage	100.0	—	—	2.3	17.5	28.8	25.9	25.5	—
Solid waste management	100.0	—	—	30.5	16.3	18.4	20.9	13.8	—
Governmental administration:									
Financial administration	100.0	—	—	32.9	16.0	24.2	13.2	13.7	—
Judicial and legal	100.0	—	—	56.7	8.4	19.2	12.7	3.0	—
General public buildings	100.0	—	—	38.8	11.7	36.1	12.8	.7	—
Other governmental administration	100.0	—	—	18.9	26.3	30.0	18.3	6.6	—
Interest on general debt	100.0	—	—	34.5	14.7	34.3	8.7	7.8	—
Other and unallocable	100.0	—	—	48.3	19.8	8.7	16.3	6.9	—
Utility and liquor store expenditure	100.0	—	—	50.6	10.1	18.8	9.7	10.8	—
Employee retirement expenditure	100.0	—	—	50.9	23.6	13.0	6.0	6.5	—
Debt outstanding at end of fiscal year	100.0	—	—	50.8	11.2	24.9	4.6	8.5	—
Exhibit: Salaries and wages	100.0	—	—	30.9	17.1	28.3	13.2	10.6	—
Per capita amounts (dollars)									
Revenue	2390.72	—	—	2894.09	2555.42	2039.70	1974.29	2321.86	—
General revenue	2154.65	—	—	2556.30	2138.84	1959.13	1817.94	2117.29	—
Intergovernmental revenue	715.41	—	—	1065.79	423.62	619.13	659.55	472.30	—
Federal Government	47.68	—	—	59.71	17.76	41.03	51.14	80.29	—
State government	654.38	—	—	982.68	405.86	577.73	606.67	317.46	—
From own sources	1439.24	—	—	1490.51	1715.22	1340.01	1158.39	1645.00	—
Taxes	1217.93	—	—	1178.35	1572.89	1155.18	1024.90	1277.82	—
Property	1199.87	—	—	1166.24	1545.52	1143.83	1017.57	1209.63	—
Other	18.06	—	—	12.11	27.37	11.35	7.33	68.19	—
Charges and miscellaneous	221.31	—	—	312.16	142.33	184.82	133.49	367.18	—
Utility and liquor store revenue	122.17	—	—	213.72	64.06	61.81	91.27	180.55	—
Employee retirement revenue	113.89	—	—	124.08	352.52	18.75	65.08	24.03	—
Expenditure	2272.01	—	—	2754.32	2330.82	1972.12	1950.58	2111.82	—
General expenditure	2035.26	—	—	2351.41	2087.76	1838.06	1845.86	1856.65	—
Current expenditure	1949.04	—	—	2210.22	2000.14	1779.85	1835.19	1713.58	—
Capital outlay	86.22	—	—	141.20	87.62	58.21	10.68	143.08	—
Education services:									
Education	1063.74	—	—	1218.69	1179.83	993.07	980.13	678.24	—
Libraries	18.10	—	—	16.07	20.09	13.84	22.79	26.13	—
Social services and income maintenance:									
Public welfare	13.08	—	—	2.79	17.42	22.20	12.47	11.90	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	2.40	—	—	—	2.07	5.86	2.17	.46	—
Transportation:									
Highways	41.14	—	—	19.68	45.98	59.57	44.21	39.77	—
Capital outlay	3.88	—	—	—	6.14	9.62	—	2.10	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	1.04	—	—	1.84	—	—	.19	5.72	—
Public safety:									
Police protection	162.78	—	—	171.01	127.75	180.66	130.59	212.73	—
Fire protection	173.02	—	—	183.37	136.30	195.09	148.12	187.83	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	10.06	—	—	16.42	5.53	5.26	5.44	22.71	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	41.71	—	—	77.73	28.92	17.39	26.78	52.01	—
Housing and community development	54.12	—	—	90.53	19.80	47.57	39.55	44.34	—
Sewerage	62.47	—	—	4.85	66.07	64.24	91.88	198.80	—
Solid waste management	30.62	—	—	31.31	30.28	20.14	36.31	52.94	—
Governmental administration:									
Financial administration	29.75	—	—	32.79	28.88	25.66	22.33	50.93	—
Judicial and legal	9.76	—	—	18.57	4.95	6.68	7.02	3.72	—
General public buildings	15.52	—	—	20.18	10.96	19.99	11.29	1.30	—
Other governmental administration	27.94	—	—	17.70	44.44	29.89	28.94	22.95	—
Interest on general debt	48.96	—	—	56.63	43.65	59.91	24.19	47.61	—
Other and unallocable	229.05	—	—	371.27	274.85	71.06	211.46	196.58	—
Utility and liquor store expenditure	117.21	—	—	199.05	71.96	78.57	64.29	157.60	—
Employee retirement expenditure	119.54	—	—	203.85	171.10	55.48	40.43	97.57	—
Debt outstanding at end of fiscal year	1093.13	—	—	1861.33	738.40	971.60	286.39	1166.08	—
Exhibit: Salaries and wages	1167.72	—	—	1208.44	1209.36	1177.81	872.84	1544.59	—

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH CAROLINA									
Amounts (thousand dollars)									
Number of municipalities	269	--	--	1	--	3	9	17	239
Population, 1996	1,305,690	--	--	112,773	--	188,039	296,108	242,460	466,310
Revenue	1,537,956	--	--	137,686	--	293,770	328,153	318,519	459,828
General revenue	935,004	--	--	110,127	--	236,151	219,538	123,613	245,575
Intergovernmental revenue	172,720	--	--	16,335	--	40,225	41,252	18,288	56,620
Federal Government	64,113	--	--	7,190	--	18,097	11,312	4,008	23,506
State government	81,319	--	--	4,677	--	16,176	25,082	9,400	25,984
From own sources	762,284	--	--	93,792	--	195,926	178,286	105,325	188,955
Taxes	459,902	--	--	43,006	--	122,146	107,309	62,573	124,868
Property	249,265	--	--	25,606	--	63,048	57,685	35,929	66,997
Other	210,637	--	--	17,400	--	59,098	49,624	26,644	57,871
Charges and miscellaneous	302,382	--	--	50,786	--	73,780	70,977	42,752	64,087
Utility and liquor store revenue	598,912	--	--	27,559	--	55,792	106,402	194,906	214,253
Employee retirement revenue	4,040	--	--	--	--	1,827	2,213	--	--
Expenditure	1,520,955	--	--	138,469	--	284,679	314,399	319,649	463,759
General expenditure	902,454	--	--	98,781	--	202,889	210,604	129,256	260,924
Current expenditure	752,709	--	--	85,838	--	170,010	180,287	106,296	210,278
Capital outlay	149,745	--	--	12,943	--	32,879	30,317	22,960	50,646
Education services:									
Education	18	--	--	--	--	--	--	--	18
Libraries	1,569	--	--	--	--	686	698	--	185
Social services and income maintenance:									
Public welfare	1,042	--	--	208	--	689	--	113	32
Hospitals	6	--	--	--	--	--	--	--	6
Health	2,676	--	--	461	--	551	653	246	765
Transportation:									
Highways	60,037	--	--	6,064	--	6,802	12,234	11,120	23,817
Capital outlay	13,489	--	--	3,397	--	195	4,314	1,971	3,612
Air transportation	2,414	--	--	--	--	--	975	--	192
Other transportation	7,111	--	--	1,339	--	4,497	475	496	304
Public safety:									
Police protection	179,920	--	--	17,019	--	40,332	38,986	21,446	62,137
Fire protection	97,607	--	--	17,482	--	18,442	28,548	11,378	21,757
Correction	1,722	--	--	--	--	--	895	200	627
Protective inspection and regulation	8,333	--	--	978	--	1,610	2,996	1,056	1,693
Environment and housing:									
Natural resources	5,845	--	--	323	--	3,969	314	--	1,239
Parks and recreation	75,958	--	--	5,975	--	20,769	20,990	11,423	16,801
Housing and community development	21,776	--	--	4,274	--	7,066	4,867	1,392	4,177
Sewerage	50,872	--	--	12,639	--	16,398	13,412	6,844	1,579
Solid waste management	72,250	--	--	7,499	--	8,464	18,273	11,313	26,701
Governmental administration:									
Financial administration	26,165	--	--	5,323	--	3,600	8,895	2,763	5,584
Judicial and legal	13,547	--	--	2,027	--	3,472	2,326	2,099	3,623
General public buildings	16,195	--	--	3,155	--	3,108	3,015	1,644	5,273
Other governmental administration	83,139	--	--	6,777	--	11,947	20,478	10,105	33,832
Interest on general debt	27,267	--	--	1,175	--	6,483	10,665	1,271	7,673
Other and unallocable	146,985	--	--	6,063	--	44,004	20,909	33,100	42,909
Utility and liquor store expenditure	615,912	--	--	39,688	--	80,551	102,445	190,393	202,835
Employee retirement expenditure	2,589	--	--	--	--	1,239	1,350	--	--
Debt outstanding at end of fiscal year	1,339,549	--	--	158,214	--	360,463	386,003	136,317	298,552
Exhibit: Salaries and wages	505,275	--	--	60,379	--	102,227	118,560	79,663	144,446
Percent Distribution									
Number of municipalities	100.0	--	--	.4	--	1.1	3.3	6.3	88.8
Population, 1996	100.0	--	--	8.6	--	14.4	22.7	18.6	35.7
Revenue	100.0	--	--	9.0	--	19.1	21.3	20.7	29.9
General revenue	100.0	--	--	11.8	--	25.3	23.5	13.2	26.3
Intergovernmental revenue	100.0	--	--	9.5	--	23.3	23.9	10.6	32.8
Federal Government	100.0	--	--	11.2	--	28.2	17.6	6.3	36.7
State government	100.0	--	--	5.8	--	19.9	30.8	11.6	32.0
From own sources	100.0	--	--	12.3	--	25.7	23.4	13.8	24.8
Taxes	100.0	--	--	9.4	--	26.6	23.3	13.6	27.2
Property	100.0	--	--	10.3	--	25.3	23.1	14.4	26.9
Other	100.0	--	--	8.3	--	28.1	23.6	12.6	27.5
Charges and miscellaneous	100.0	--	--	16.8	--	24.4	23.5	14.1	21.2
Utility and liquor store revenue	100.0	--	--	4.6	--	9.3	17.8	32.5	35.8
Employee retirement revenue	100.0	--	--	--	--	45.2	54.8	--	--
Expenditure	100.0	--	--	9.1	--	18.7	20.7	21.0	30.5
General expenditure	100.0	--	--	10.9	--	22.5	23.3	14.3	28.9
Current expenditure	100.0	--	--	11.4	--	22.6	24.0	14.1	27.9
Capital outlay	100.0	--	--	8.6	--	22.0	20.2	15.3	33.8
Education services:									
Education	100.0	--	--	--	--	--	--	--	100.0
Libraries	100.0	--	--	--	--	43.7	44.5	--	11.8
Social services and income maintenance:									
Public welfare	100.0	--	--	20.0	--	66.1	--	10.8	3.1
Hospitals	100.0	--	--	--	--	--	--	--	100.0
Health	100.0	--	--	17.2	--	20.6	24.4	9.2	28.6

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH CAROLINA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	10.1	—	11.3	20.4	18.5	39.7
Capital outlay	100.0	—	—	25.2	—	1.4	32.0	14.6	26.8
Air transportation	100.0	—	—	—	—	—	40.4	51.7	8.0
Other transportation	100.0	—	—	18.8	—	63.2	6.7	7.0	4.3
Public safety:									
Police protection	100.0	—	—	9.5	—	22.4	21.7	11.9	34.5
Fire protection	100.0	—	—	17.9	—	18.9	29.2	11.7	22.3
Correction	100.0	—	—	—	—	—	52.0	11.6	36.4
Protective inspection and regulation	100.0	—	—	11.7	—	19.3	36.0	12.7	20.3
Environment and housing:									
Natural resources	100.0	—	—	5.5	—	67.9	5.4	—	21.2
Parks and recreation	100.0	—	—	7.9	—	27.3	27.6	15.0	22.1
Housing and community development	100.0	—	—	19.6	—	32.4	22.4	6.4	19.2
Sewerage	100.0	—	—	24.8	—	32.2	26.4	13.5	3.1
Solid waste management	100.0	—	—	10.4	—	11.7	25.3	15.7	37.0
Governmental administration:									
Financial administration	100.0	—	—	20.3	—	13.8	34.0	10.6	21.3
Judicial and legal	100.0	—	—	15.0	—	25.6	17.2	15.5	26.7
General public buildings	100.0	—	—	19.5	—	19.2	18.6	10.2	32.6
Other governmental administration	100.0	—	—	8.2	—	14.4	24.6	12.2	40.7
Interest on general debt	100.0	—	—	4.3	—	23.8	39.1	4.7	28.1
Other and unallocable	100.0	—	—	4.1	—	29.9	14.2	22.5	29.2
Utility and liquor store expenditure	100.0	—	—	6.4	—	13.1	16.6	30.9	32.9
Employee retirement expenditure	100.0	—	—	—	—	47.9	52.1	—	—
Debt outstanding at end of fiscal year	100.0	—	—	11.8	—	26.9	28.8	10.2	22.3
Exhibit: Salaries and wages	100.0	—	—	11.9	—	20.2	23.5	15.8	28.6
Per capita amounts (dollars)									
Revenue	1177.89	—	—	1220.91	—	1562.28	1108.22	1313.70	986.10
General revenue	716.10	—	—	976.54	—	1255.86	741.41	509.83	526.63
Intergovernmental revenue	132.28	—	—	144.85	—	213.92	139.31	75.43	121.42
Federal Government	49.10	—	—	63.76	—	96.24	38.20	16.53	50.41
State government	62.28	—	—	41.47	—	86.02	84.71	38.77	55.72
From own sources	583.82	—	—	831.69	—	1041.94	602.10	434.40	405.21
Taxes	352.23	—	—	381.35	—	649.58	362.40	258.08	267.78
Property	190.91	—	—	227.06	—	335.29	194.81	148.19	143.67
Other	161.32	—	—	154.29	—	314.29	167.59	109.89	124.10
Charges and miscellaneous	231.59	—	—	450.34	—	392.37	239.70	176.33	137.43
Utility and liquor store revenue	458.69	—	—	244.38	—	296.70	359.34	803.87	459.46
Employee retirement revenue	3.09	—	—	—	—	9.72	7.47	—	—
Expenditure	1164.87	—	—	1227.86	—	1513.94	1061.77	1318.36	994.53
General expenditure	691.17	—	—	875.93	—	1078.97	711.24	533.10	559.55
Current expenditure	576.48	—	—	761.16	—	904.12	608.86	438.41	450.94
Capital outlay	114.69	—	—	114.77	—	174.85	102.38	94.70	108.61
Education services:									
Education .....	.01	—	—	—	—	—	—	—	.04
Libraries	1.20	—	—	—	—	3.65	2.36	—	.40
Social services and income maintenance:									
Public welfare .....	.80	—	—	1.84	—	3.66	—	.47	.07
Hospitals	—	—	—	—	—	—	—	—	.01
Health	2.05	—	—	4.09	—	2.93	2.21	1.01	1.64
Transportation:									
Highways	45.98	—	—	53.77	—	36.17	41.32	45.86	51.08
Capital outlay	10.33	—	—	30.12	—	1.04	14.57	8.13	7.75
Air transportation	1.85	—	—	—	—	—	3.29	5.14	.41
Other transportation	5.45	—	—	11.87	—	23.92	1.60	2.05	.65
Public safety:									
Police protection	137.80	—	—	150.91	—	214.49	131.66	88.45	133.25
Fire protection	74.76	—	—	155.02	—	98.08	96.41	46.93	46.66
Correction	1.32	—	—	—	—	—	3.02	.82	1.34
Protective inspection and regulation	6.38	—	—	8.67	—	8.56	10.12	4.36	3.63
Environment and housing:									
Natural resources	4.48	—	—	2.86	—	21.11	1.06	—	2.66
Parks and recreation	58.17	—	—	52.98	—	110.45	70.89	47.11	36.03
Housing and community development	16.68	—	—	37.90	—	37.58	16.44	5.74	8.96
Sewerage	38.96	—	—	112.07	—	87.21	45.29	28.23	3.39
Solid waste management	55.33	—	—	66.50	—	45.01	61.71	46.66	57.26
Governmental administration:									
Financial administration	20.04	—	—	47.20	—	19.14	30.04	11.40	11.97
Judicial and legal	10.38	—	—	17.97	—	18.46	7.86	8.66	7.77
General public buildings	12.40	—	—	27.98	—	16.53	10.18	6.78	11.31
Other governmental administration	63.67	—	—	60.09	—	63.53	69.16	41.68	72.55
Interest on general debt	20.88	—	—	10.42	—	34.48	36.02	5.24	16.45
Other and unallocable	112.57	—	—	53.76	—	234.02	70.61	136.52	92.02
Utility and liquor store expenditure	471.71	—	—	351.93	—	428.37	345.97	785.26	434.98
Employee retirement expenditure	1.98	—	—	—	—	6.59	4.56	—	—
Debt outstanding at end of fiscal year	1025.93	—	—	1402.94	—	1916.96	1303.59	562.22	640.24
Exhibit: Salaries and wages	386.98	—	—	535.40	—	543.65	400.39	328.56	309.76

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH DAKOTA									
Amounts (thousand dollars)									
Number of municipalities	309	—	—	1	—	1	1	7	299
Population, 1996	485,647	—	—	113,223	—	57,642	25,088	101,563	188,131
Revenue	542,357	—	—	127,922	—	64,975	20,875	142,704	185,881
General revenue	412,849	—	—	103,784	—	59,685	19,104	95,249	135,027
Intergovernmental revenue	59,589	—	—	8,480	—	11,509	4,124	6,123	29,353
Federal Government	22,912	—	—	3,739	—	7,818	2,537	1,036	7,782
State government	26,761	—	—	4,352	—	3,165	1,494	4,287	13,463
From own sources	353,260	—	—	95,304	—	48,176	14,980	89,126	105,674
Taxes	191,993	—	—	62,427	—	29,247	10,992	36,568	52,759
Property	61,359	—	—	18,351	—	5,857	3,145	9,285	24,721
Other	130,634	—	—	44,076	—	23,390	7,847	27,283	28,038
Charges and miscellaneous	161,267	—	—	32,877	—	18,929	3,988	52,558	52,915
Utility and liquor store revenue	120,734	—	—	15,481	—	5,290	1,771	47,374	50,818
Employee retirement revenue	8,774	—	—	8,657	—	—	—	81	36
Expenditure	544,810	—	—	117,755	—	77,231	21,632	153,459	174,733
General expenditure	418,132	—	—	93,559	—	69,778	18,975	108,013	127,807
Current expenditure	299,502	—	—	70,839	—	36,827	13,970	73,982	103,884
Capital outlay	118,630	—	—	22,720	—	32,951	5,005	34,031	23,923
Education services:									
Education	20	—	—	—	—	—	—	—	20
Libraries	9,724	—	—	2,917	—	1,281	602	2,672	2,252
Social services and income maintenance:									
Public welfare	5,112	—	—	—	—	—	—	1,754	3,358
Hospitals	21,144	—	—	—	—	—	—	12,370	8,774
Health	4,637	—	—	2,729	—	185	266	576	881
Transportation:									
Highways	60,302	—	—	18,057	—	2,765	3,409	11,133	24,938
Capital outlay	14,002	—	—	—	—	—	1,438	4,908	7,656
Air transportation	16,353	—	—	—	—	8,567	3,084	4,420	282
Other transportation	1,712	—	—	920	—	247	495	42	8
Public safety:									
Police protection	40,223	—	—	10,037	—	6,894	1,841	9,403	12,048
Fire protection	21,723	—	—	9,093	—	4,834	1,140	3,537	3,119
Correction	667	—	—	—	—	20	—	419	228
Protective inspection and regulation	847	—	—	—	—	537	71	190	49
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	62,675	—	—	23,135	—	14,774	2,460	11,305	11,001
Housing and community development	5,643	—	—	3,490	—	708	—	1,389	56
Sewerage	42,365	—	—	5,613	—	2,361	938	21,505	11,948
Solid waste management	26,903	—	—	2,455	—	9,310	1,075	7,478	6,585
Governmental administration:									
Financial administration	19,004	—	—	2,141	—	1,191	1,028	2,082	12,562
Judicial and legal	1,012	—	—	651	—	55	—	239	67
General public buildings	3,594	—	—	854	—	273	557	513	1,397
Other governmental administration	5,558	—	—	2,437	—	936	133	1,589	463
Interest on general debt	13,063	—	—	2,164	—	3,648	305	3,187	3,759
Other and unallocable	55,851	—	—	6,866	—	11,192	1,571	12,210	24,012
Utility and liquor store expenditure	120,756	—	—	18,320	—	7,453	2,657	45,405	46,921
Employee retirement expenditure	5,922	—	—	5,876	—	—	—	41	5
Debt outstanding at end of fiscal year	363,070	—	—	137,517	—	68,697	6,790	66,072	83,994
Exhibit: Salaries and wages	139,620	—	—	34,292	—	17,857	6,354	42,357	38,760
Percent Distribution									
Number of municipalities	100.0	—	—	.3	—	.3	.3	2.3	96.8
Population, 1996	100.0	—	—	23.3	—	11.9	5.2	20.9	38.7
Revenue	100.0	—	—	23.6	—	12.0	3.8	26.3	34.3
General revenue	100.0	—	—	25.1	—	14.5	4.6	23.1	32.7
Intergovernmental revenue	100.0	—	—	14.2	—	19.3	6.9	10.3	49.3
Federal Government	100.0	—	—	16.3	—	34.1	11.1	4.5	34.0
State government	100.0	—	—	16.3	—	11.8	5.6	16.0	50.3
From own sources	100.0	—	—	27.0	—	13.6	4.2	25.2	29.9
Taxes	100.0	—	—	32.5	—	15.2	5.7	19.0	27.5
Property	100.0	—	—	29.9	—	9.5	5.1	15.1	40.3
Other	100.0	—	—	33.7	—	17.9	6.0	20.9	21.5
Charges and miscellaneous	100.0	—	—	20.4	—	11.7	2.5	32.6	32.8
Utility and liquor store revenue	100.0	—	—	12.8	—	4.4	1.5	39.2	42.1
Employee retirement revenue	100.0	—	—	98.7	—	—	—	.9	.4
Expenditure	100.0	—	—	21.6	—	14.2	4.0	28.2	32.1
General expenditure	100.0	—	—	22.4	—	16.7	4.5	25.8	30.6
Current expenditure	100.0	—	—	23.7	—	12.3	4.7	24.7	34.7
Capital outlay	100.0	—	—	19.2	—	27.8	4.2	28.7	20.2
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	—	—	30.0	—	13.2	6.2	27.5	23.2
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	—	34.3	65.7
Hospitals	100.0	—	—	—	—	—	—	58.5	41.5
Health	100.0	—	—	58.9	—	4.0	5.7	12.4	19.0

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH DAKOTA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	29.9	—	4.6	5.7	18.5	41.4
Capital outlay	100.0	—	—	—	—	—	10.3	35.1	54.7
Air transportation	100.0	—	—	—	—	52.4	18.9	27.0	1.7
Other transportation	100.0	—	—	53.7	—	14.4	28.9	2.5	.5
Public safety:									
Police protection	100.0	—	—	25.0	—	17.1	4.6	23.4	30.0
Fire protection	100.0	—	—	41.9	—	22.3	5.2	16.3	14.4
Correction	100.0	—	—	—	—	3.0	—	62.8	34.2
Protective inspection and regulation	100.0	—	—	—	—	63.4	8.4	22.4	5.8
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	36.9	—	23.6	3.9	18.0	17.6
Housing and community development	100.0	—	—	61.8	—	12.5	—	24.6	1.0
Sewerage	100.0	—	—	13.2	—	5.6	2.2	50.8	28.2
Solid waste management	100.0	—	—	9.1	—	34.6	4.0	27.8	24.5
Governmental administration:									
Financial administration	100.0	—	—	11.3	—	6.3	5.4	11.0	66.1
Judicial and legal	100.0	—	—	64.3	—	5.4	—	23.6	6.6
General public buildings	100.0	—	—	23.8	—	7.6	15.5	14.3	38.9
Other governmental administration	100.0	—	—	43.8	—	16.8	2.4	28.6	8.3
Interest on general debt	100.0	—	—	16.6	—	27.9	2.3	24.4	28.8
Other and unallocable	100.0	—	—	12.3	—	20.0	2.8	21.9	43.0
Utility and liquor store expenditure	100.0	—	—	15.2	—	6.2	2.2	37.6	38.9
Employee retirement expenditure	100.0	—	—	99.2	—	—	—	.7	.1
Debt outstanding at end of fiscal year	100.0	—	—	37.9	—	18.9	1.9	18.2	23.1
Exhibit: Salaries and wages	100.0	—	—	24.6	—	12.8	4.6	30.3	27.8
Per capita amounts (dollars)									
Revenue	1116.77	—	—	1129.82	—	1127.22	832.07	1405.08	988.04
General revenue	850.10	—	—	916.63	—	1035.44	761.48	937.83	717.73
Intergovernmental revenue	122.70	—	—	74.90	—	199.66	164.38	60.29	156.02
Federal Government	47.18	—	—	33.02	—	135.63	101.12	10.20	41.36
State government	55.10	—	—	38.44	—	54.91	59.55	42.21	71.56
From own sources	727.40	—	—	841.74	—	835.78	597.10	877.54	561.70
Taxes	395.33	—	—	551.36	—	507.39	438.14	360.05	280.44
Property	126.34	—	—	162.08	—	101.61	125.36	91.42	131.40
Other	268.99	—	—	389.28	—	405.78	312.78	268.63	149.03
Charges and miscellaneous	332.07	—	—	290.37	—	328.39	158.96	517.49	281.27
Utility and liquor store revenue	248.60	—	—	136.73	—	91.77	70.59	466.45	270.12
Employee retirement revenue	18.07	—	—	76.46	—	—	—	.80	.19
Expenditure	1121.82	—	—	1040.03	—	1339.84	862.24	1510.97	928.78
General expenditure	860.98	—	—	826.33	—	1210.54	756.34	1063.51	679.35
Current expenditure	616.71	—	—	625.66	—	638.89	556.84	728.43	552.19
Capital outlay	244.27	—	—	200.67	—	571.65	199.50	335.07	127.16
Education services:									
Education .....	.04	—	—	—	—	—	—	—	.11
Libraries	20.02	—	—	25.76	—	22.22	24.00	26.31	11.97
Social services and income maintenance:									
Public welfare	10.53	—	—	—	—	—	—	17.27	17.85
Hospitals	43.54	—	—	—	—	—	—	121.80	46.64
Health	9.55	—	—	24.10	—	3.21	10.60	5.67	4.68
Transportation:									
Highways	124.17	—	—	159.48	—	47.97	135.88	109.62	132.56
Capital outlay	28.83	—	—	—	—	—	57.32	48.32	40.70
Air transportation	33.67	—	—	—	—	148.62	122.93	43.52	1.50
Other transportation	3.53	—	—	8.13	—	4.29	19.73	.41	.04
Public safety:									
Police protection	82.82	—	—	88.65	—	119.60	73.38	92.58	64.04
Fire protection	44.73	—	—	80.31	—	83.86	45.44	34.83	16.58
Correction	1.37	—	—	—	—	.35	—	4.13	1.21
Protective inspection and regulation	1.74	—	—	—	—	9.32	2.83	1.87	.26
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	129.05	—	—	204.33	—	256.31	98.05	111.31	58.48
Housing and community development	11.62	—	—	30.82	—	12.28	—	13.68	.30
Sewerage	87.23	—	—	49.57	—	40.96	37.39	211.74	63.51
Solid waste management	55.40	—	—	21.68	—	161.51	42.85	73.63	35.00
Governmental administration:									
Financial administration	39.13	—	—	18.91	—	20.66	40.98	20.50	66.77
Judicial and legal	2.08	—	—	5.75	—	.95	—	2.35	.36
General public buildings	7.40	—	—	7.54	—	4.74	22.20	5.05	7.43
Other governmental administration	11.44	—	—	21.52	—	16.24	5.30	15.65	2.46
Interest on general debt	26.90	—	—	19.11	—	63.29	12.16	31.38	19.98
Other and unallocable	115.00	—	—	60.64	—	194.16	62.62	120.22	127.63
Utility and liquor store expenditure	248.65	—	—	161.80	—	129.30	105.91	447.06	249.41
Employee retirement expenditure	12.19	—	—	51.90	—	—	—	.40	.03
Debt outstanding at end of fiscal year	747.60	—	—	1214.57	—	1191.79	270.65	650.55	446.47
Exhibit: Salaries and wages	287.49	—	—	302.87	—	309.79	253.27	417.05	206.03

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
TENNESSEE									
Amounts (thousand dollars)									
Number of municipalities	343	2	—	2	1	3	9	27	299
Population, 1996	3,041,211	1,107,988	—	317,960	94,879	159,914	290,263	438,681	631,526
Revenue	9,615,521	4,647,346	—	1,303,188	131,662	508,021	575,082	1,007,982	1,442,240
General revenue	4,856,178	2,502,716	—	541,845	47,916	246,460	401,773	475,690	639,778
Intergovernmental revenue	2,021,997	1,048,370	—	191,311	19,263	118,291	154,811	216,954	272,997
Federal Government	74,644	33,169	—	15,336	2,307	10,732	3,263	2,586	7,251
State government	1,175,144	667,184	—	97,311	10,069	52,260	74,953	115,589	157,778
From own sources	2,834,181	1,454,346	—	350,534	28,653	128,169	246,962	258,736	366,781
Taxes	1,581,078	919,086	—	195,402	13,635	65,563	98,119	134,830	154,443
Property	962,055	545,382	—	124,677	8,237	53,146	69,041	82,196	79,376
Other	619,023	373,704	—	70,725	5,398	12,417	29,078	52,634	75,067
Charges and miscellaneous	1,253,103	535,260	—	155,132	15,018	62,606	148,843	123,906	212,338
Utility and liquor store revenue	4,201,951	1,688,729	—	659,852	83,746	261,561	173,309	532,292	802,462
Employee retirement revenue	557,392	455,901	—	101,491	—	—	—	—	—
Expenditure	9,410,964	4,422,169	—	1,326,950	114,087	559,515	587,483	1,018,505	1,382,255
General expenditure	4,871,184	2,543,638	—	607,733	36,742	242,030	395,571	462,702	582,768
Current expenditure	4,069,483	2,158,289	—	437,150	34,201	195,924	336,993	399,208	507,718
Capital outlay	801,701	385,349	—	170,583	2,541	46,106	58,578	63,494	75,050
Education services:									
Education	1,560,205	1,038,658	—	116,866	—	73,095	96,060	128,030	107,496
Libraries	52,003	36,993	—	4,786	900	1,196	2,633	2,890	2,605
Social services and income maintenance:									
Public welfare	35,874	17,860	—	13,004	—	1,450	577	742	2,241
Hospitals	194,423	89,107	—	—	—	—	53,757	—	51,559
Health	40,051	33,560	—	1,768	313	672	781	1,908	1,049
Transportation:									
Highways	301,498	89,608	—	53,457	4,531	20,322	28,303	47,702	57,575
Capital outlay	110,939	27,987	—	38,499	187	7,926	8,823	16,150	11,367
Air transportation	24,617	—	—	21,708	35	487	—	1,321	1,066
Other transportation	5,239	2,528	—	1,351	303	101	137	276	543
Public safety:									
Police protection	473,718	225,213	—	52,508	7,731	21,452	40,224	54,849	71,741
Fire protection	304,443	143,814	—	42,083	5,735	14,572	26,706	37,779	33,754
Correction	39,545	38,435	—	—	—	500	—	153	457
Protective inspection and regulation	19,868	8,777	—	1,880	399	1,508	1,952	3,451	1,901
Environment and housing:									
Natural resources	1,345	1,345	—	—	—	—	—	—	—
Parks and recreation	307,020	189,657	—	25,820	2,393	19,400	16,918	28,137	24,695
Housing and community development	66,514	27,347	—	20,287	1,770	7,576	1,386	4,806	3,342
Sewerage	373,820	113,591	—	75,739	4,392	23,137	43,453	55,392	58,116
Solid waste management	201,091	67,513	—	32,738	—	16,472	17,851	25,147	41,370
Governmental administration:									
Financial administration	99,248	25,970	—	12,185	2,410	3,695	6,338	13,685	34,965
Judicial and legal	51,563	39,411	—	4,399	12	1,736	1,412	2,240	2,353
General public buildings	41,445	7,438	—	16,298	181	1,457	5,237	4,640	6,194
Other governmental administration	65,865	28,182	—	8,670	731	1,841	6,872	10,831	8,738
Interest on general debt	229,534	142,228	—	31,723	1,602	11,821	14,625	11,531	16,004
Other and unallocable	382,255	176,403	—	70,463	3,304	19,540	30,349	27,192	55,004
Utility and liquor store expenditure	4,323,990	1,696,142	—	685,816	77,345	317,485	191,912	555,803	799,487
Employee retirement expenditure	215,790	182,389	—	33,401	—	—	—	—	—
Debt outstanding at end of fiscal year	6,007,310	3,585,718	—	584,895	83,731	318,421	413,866	449,122	571,557
Exhibit: Salaries and wages	2,285,893	1,204,142	—	232,644	17,005	115,310	193,358	223,093	300,341
Percent Distribution									
Number of municipalities	100.0	.6	—	.6	.3	.9	2.6	7.9	87.2
Population, 1996	100.0	36.4	—	10.5	3.1	5.3	9.5	14.4	20.8
Revenue	100.0	48.3	—	13.6	1.4	5.3	6.0	10.5	15.0
General revenue	100.0	51.5	—	11.2	1.0	5.1	8.3	9.8	13.2
Intergovernmental revenue	100.0	51.8	—	9.5	1.0	5.9	7.7	10.7	13.5
Federal Government	100.0	44.4	—	20.5	3.1	14.4	4.4	3.5	9.7
State government	100.0	56.8	—	8.3	.9	4.4	6.4	9.8	13.4
From own sources	100.0	51.3	—	12.4	1.0	4.5	8.7	9.1	12.9
Taxes	100.0	58.1	—	12.4	.9	4.1	6.2	8.5	9.8
Property	100.0	56.7	—	13.0	.9	5.5	7.2	8.5	8.3
Other	100.0	60.4	—	11.4	.9	2.0	4.7	8.5	12.1
Charges and miscellaneous	100.0	42.7	—	12.4	1.2	5.0	11.9	9.9	16.9
Utility and liquor store revenue	100.0	40.2	—	15.7	2.0	6.2	4.1	12.7	19.1
Employee retirement revenue	100.0	81.8	—	18.2	—	—	—	—	—
Expenditure	100.0	47.0	—	14.1	1.2	5.9	6.2	10.8	14.7
General expenditure	100.0	52.2	—	12.5	.8	5.0	8.1	9.5	12.0
Current expenditure	100.0	53.0	—	10.7	.8	4.8	8.3	9.8	12.5
Capital outlay	100.0	48.1	—	21.3	.3	5.8	7.3	7.9	9.4
Education services:									
Education	100.0	66.6	—	7.5	—	4.7	6.2	8.2	6.9
Libraries	100.0	71.1	—	9.2	1.7	2.3	5.1	5.6	5.0
Social services and income maintenance:									
Public welfare	100.0	49.8	—	36.2	—	4.0	1.6	2.1	6.2
Hospitals	100.0	45.8	—	—	—	—	27.6	—	26.5
Health	100.0	83.8	—	4.4	.8	1.7	2.0	4.8	2.6

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
TENNESSEE—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	29.7	—	17.7	1.5	6.7	9.4	15.8	19.1
Capital outlay.....	100.0	25.2	—	34.7	.2	7.1	8.0	14.6	10.2
Air transportation.....	100.0	—	—	88.2	.1	2.0	—	5.4	4.3
Other transportation.....	100.0	48.3	—	25.8	5.8	1.9	2.6	5.3	10.4
Public safety:									
Police protection.....	100.0	47.5	—	11.1	1.6	4.5	8.5	11.6	15.1
Fire protection.....	100.0	47.2	—	13.8	1.9	4.8	8.8	12.4	11.1
Correction.....	100.0	97.2	—	—	—	1.3	—	.4	1.2
Protective inspection and regulation.....	100.0	44.2	—	9.5	2.0	7.6	9.8	17.4	9.6
Environment and housing:									
Natural resources.....	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation.....	100.0	61.8	—	8.4	.8	6.3	5.5	9.2	8.0
Housing and community development.....	100.0	41.1	—	30.5	2.7	11.4	2.1	7.2	5.0
Sewerage.....	100.0	30.4	—	20.3	1.2	6.2	11.6	14.8	15.5
Solid waste management.....	100.0	33.6	—	16.3	—	8.2	8.9	12.5	20.6
Governmental administration:									
Financial administration.....	100.0	26.2	—	12.3	2.4	3.7	6.4	13.8	35.2
Judicial and legal.....	100.0	76.4	—	8.5	—	3.4	2.7	4.3	4.6
General public buildings.....	100.0	17.9	—	39.3	.4	3.5	12.6	11.2	14.9
Other governmental administration.....	100.0	42.8	—	13.2	1.1	2.8	10.4	16.4	13.3
Interest on general debt.....	100.0	62.0	—	13.8	.7	5.1	6.4	5.0	7.0
Other and unallocable.....	100.0	46.1	—	18.4	.9	5.1	7.9	7.1	14.4
Utility and liquor store expenditure.....	100.0	39.2	—	15.9	1.8	7.3	4.4	12.9	18.5
Employee retirement expenditure.....	100.0	84.5	—	15.5	—	—	—	—	—
Debt outstanding at end of fiscal year.....	100.0	59.7	—	9.7	—	5.3	6.9	7.5	9.5
Exhibit: Salaries and wages.....	100.0	52.7	—	10.2	.7	5.0	8.5	9.8	13.1
Per capita amounts (dollars)									
Revenue.....	3161.74	4194.40	—	4098.59	1387.68	3176.84	1981.24	2297.76	2283.74
General revenue.....	1596.79	2258.79	—	1704.13	505.02	1541.20	1384.17	1084.36	1013.07
Intergovernmental revenue.....	664.87	946.19	—	601.68	203.03	739.72	533.35	494.56	432.28
Federal government.....	24.54	29.94	—	48.23	24.32	67.11	11.24	5.89	11.48
State government.....	386.41	602.16	—	306.05	106.12	326.80	258.22	263.49	249.84
From own sources.....	931.93	1312.60	—	1102.45	302.00	801.49	850.82	589.80	580.79
Taxes.....	519.88	829.51	—	614.55	143.71	409.99	338.03	307.35	244.56
Property.....	316.34	492.23	—	392.12	86.82	332.34	237.86	187.37	125.69
Other.....	203.54	337.28	—	222.43	56.89	77.65	100.18	119.98	118.87
Charges and miscellaneous.....	412.04	483.09	—	487.90	158.29	391.50	512.79	282.45	336.23
Utility and liquor store revenue.....	1381.67	1524.14	—	2075.27	882.66	1635.64	597.08	1213.39	1270.67
Employee retirement revenue.....	183.28	411.47	—	319.19	—	—	—	—	—
Expenditure.....	3094.48	3991.17	—	4173.32	1202.45	3498.85	2023.97	2321.74	2188.75
General expenditure.....	1601.73	2295.73	—	1911.35	387.25	1513.50	1362.80	1054.76	922.79
Current expenditure.....	1338.11	1947.94	—	1374.86	360.47	1225.18	1160.99	910.02	803.95
Capital outlay.....	263.61	347.79	—	536.49	26.78	288.32	201.81	144.74	118.84
Education services:									
Education.....	513.02	937.43	—	367.55	—	457.09	330.94	291.85	170.22
Libraries.....	17.10	33.39	—	15.05	9.49	7.48	9.07	6.59	4.12
Social services and income maintenance:									
Public welfare.....	11.80	16.12	—	40.90	—	9.07	1.99	1.69	3.55
Hospitals.....	63.93	80.42	—	—	—	—	185.20	—	81.64
Health.....	13.17	30.29	—	5.56	3.30	4.20	2.69	4.35	1.66
Transportation:									
Highways.....	99.14	80.87	—	168.12	47.76	127.08	97.51	108.74	91.17
Capital outlay.....	36.48	25.26	—	121.08	1.97	49.56	30.40	36.81	18.00
Air transportation.....	8.09	—	—	68.27	.37	3.05	—	3.01	1.69
Other transportation.....	1.72	2.28	—	4.25	3.19	.63	.47	.63	.86
Public safety:									
Police protection.....	155.77	203.26	—	165.14	81.48	134.15	138.58	125.03	113.60
Fire protection.....	100.11	129.80	—	132.35	60.45	91.12	92.01	86.12	53.45
Correction.....	13.00	34.69	—	—	—	3.13	—	.35	.72
Protective inspection and regulation.....	6.53	7.92	—	5.91	4.21	9.43	6.72	7.87	3.01
Environment and housing:									
Natural resources.....	.44	1.21	—	—	—	—	—	—	—
Parks and recreation.....	100.95	171.17	—	81.21	25.22	121.32	58.29	64.14	39.10
Housing and community development.....	21.87	24.68	—	63.80	18.66	47.38	4.77	10.96	5.29
Sewerage.....	122.92	102.52	—	238.20	46.29	144.68	149.70	126.27	92.02
Solid waste management.....	66.12	60.93	—	102.96	—	103.01	61.50	57.32	65.51
Governmental administration:									
Financial administration.....	32.63	23.44	—	38.32	25.40	23.11	21.84	31.20	55.37
Judicial and legal.....	16.95	35.57	—	13.84	.13	10.86	4.86	5.11	3.73
General public buildings.....	13.63	6.71	—	51.26	1.91	9.11	18.04	10.58	9.81
Other governmental administration.....	21.66	25.44	—	27.27	7.70	11.51	23.68	24.69	13.84
Interest on general debt.....	75.47	128.37	—	99.77	16.88	73.92	50.39	26.29	25.34
Other and unallocable.....	125.69	159.21	—	221.61	34.82	122.19	104.56	61.99	87.10
Utility and liquor store expenditure.....	1421.80	1530.83	—	2156.93	815.20	1985.35	661.17	1266.99	1265.96
Employee retirement expenditure.....	70.96	164.61	—	105.05	—	—	—	—	—
Debt outstanding at end of fiscal year.....	1975.30	3236.24	—	1839.52	882.50	1991.20	1425.83	1023.80	905.04
Exhibit: Salaries and wages.....	751.64	1086.78	—	731.68	179.23	721.08	666.15	508.55	475.58

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
TEXAS									
Amounts (thousand dollars)									
Number of municipalities	1,177	6	2	15	7	14	42	101	990
Population, 1996	14,535,462	5,486,025	575,076	2,103,871	614,240	843,478	1,383,298	1,559,373	1,970,101
Revenue	16,733,564	8,776,523	491,161	2,133,334	566,002	923,247	1,185,980	1,271,371	1,385,946
General revenue	11,285,453	5,431,878	386,247	1,596,757	456,093	604,409	925,642	954,439	929,988
Intergovernmental revenue	1,057,498	577,114	17,543	255,558	22,715	39,605	29,807	39,237	75,919
Federal Government	574,121	331,504	11,366	158,598	14,044	23,460	5,647	11,528	17,974
State government	421,049	222,945	5,117	88,903	5,072	12,550	21,443	17,093	47,926
From own sources	10,227,955	4,854,764	368,704	1,341,199	433,378	564,804	895,835	915,202	854,069
Taxes	5,491,002	2,459,055	193,518	770,741	241,980	318,331	529,786	507,906	469,685
Property	2,664,398	1,261,392	92,418	346,500	113,351	142,353	252,781	236,877	218,726
Other	2,826,604	1,197,663	101,100	424,241	128,629	175,978	277,005	271,029	250,959
Charges and miscellaneous	4,736,953	2,395,709	175,186	570,458	191,398	246,473	366,049	407,296	384,384
Utility and liquor store revenue	4,334,196	2,278,496	104,914	513,518	100,479	309,628	258,116	313,175	455,870
Employee retirement revenue	1,113,915	1,066,149	-	23,059	9,430	9,210	2,222	3,757	88
Expenditure	15,292,597	7,788,004	417,974	2,011,384	514,077	894,997	1,219,701	1,204,927	1,241,533
General expenditure	10,861,149	5,338,269	341,204	1,498,400	418,334	576,879	966,522	877,241	844,300
Current expenditure	9,076,728	4,363,089	307,038	1,269,718	358,592	502,225	777,481	742,284	756,301
Capital outlay	1,784,421	975,180	34,166	228,682	59,742	74,654	189,041	134,957	87,999
Education services:									
Education	27,301	25,776	-	558	-	19	197	388	363
Libraries	208,246	103,607	7,264	32,103	6,569	13,021	21,761	13,734	10,187
Social services and income maintenance:									
Public welfare	59,748	40,921	-	1,821	4,353	2,990	2,637	3,484	3,542
Hospitals	13,627	5,880	-	-	-	-	-	579	7,168
Health	326,265	227,682	8,683	39,242	8,727	10,826	9,306	9,423	12,376
Transportation:									
Highways	1,063,574	434,421	35,882	184,744	42,355	57,729	92,227	111,905	104,311
Capital outlay	451,972	215,111	16,467	92,354	7,829	21,861	35,694	43,747	18,909
Air transportation	418,483	361,409	7,914	27,779	7,845	3,905	3,204	5,109	1,318
Other transportation	31,271	11,933	151	1,738	74	11,523	4,220	1,273	359
Public safety:									
Police protection	1,932,396	952,705	72,279	240,400	79,727	98,887	155,145	160,475	172,778
Fire protection	1,029,207	489,089	39,673	144,844	46,664	66,681	95,381	92,562	54,313
Correction	24,590	20,664	-	814	497	1,168	125	444	878
Protective inspection and regulation	82,850	31,996	1,247	12,950	3,752	7,163	12,958	10,116	2,668
Environment and housing:									
Natural resources	26,468	26,468	-	-	-	-	-	-	-
Parks and recreation	779,484	380,170	35,646	101,172	32,380	44,427	94,125	53,831	37,733
Housing and community development	252,251	121,722	7,728	67,063	6,771	15,642	11,901	10,390	11,034
Sewerage	1,265,546	714,925	24,772	112,726	35,834	53,601	96,971	109,732	116,985
Solid waste management	561,426	170,383	18,445	93,118	31,496	34,676	56,307	72,640	84,361
Governmental administration:									
Financial administration	343,414	106,923	11,329	34,978	10,468	19,240	27,558	33,032	99,886
Judicial and legal	139,202	69,354	4,483	21,107	7,624	7,896	10,577	12,478	5,703
General public buildings	153,533	43,693	2,773	37,905	5,735	6,619	35,329	16,427	5,052
Other governmental administration	262,912	75,549	8,691	36,056	14,630	24,466	46,475	39,103	17,942
Interest on general debt	985,230	652,766	15,916	101,991	27,556	49,515	79,590	34,995	22,901
Other and unallocable	874,125	270,233	38,328	205,291	45,277	46,885	110,548	85,121	72,442
Utility and liquor store expenditure	4,075,922	2,119,392	76,770	499,856	91,078	313,741	252,120	325,757	397,208
Employee retirement expenditure	355,526	330,343	-	13,128	4,665	4,377	1,059	1,929	25
Debt outstanding at end of fiscal year	27,266,142	18,324,193	866,835	2,661,316	699,803	1,194,341	1,546,949	1,165,788	806,917
Exhibit: Salaries and wages	4,809,983	2,417,974	166,293	648,926	171,760	257,868	376,921	378,653	391,588
Percent Distribution									
Number of municipalities	100.0	.5	.2	1.3	.6	1.2	3.6	8.6	84.1
Population, 1996	100.0	37.7	4.0	14.5	4.2	5.8	9.5	10.7	13.6
Revenue	100.0	52.4	2.9	12.7	3.4	5.5	7.1	7.6	8.3
General revenue	100.0	48.1	3.4	14.1	4.0	5.4	8.2	8.5	8.2
Intergovernmental revenue	100.0	54.6	1.7	24.2	2.1	3.7	2.8	3.7	7.2
Federal Government	100.0	57.7	2.0	27.6	2.4	4.1	1.0	2.0	3.1
State government	100.0	52.9	1.2	21.1	1.2	3.0	5.1	4.1	11.4
From own sources	100.0	47.5	3.6	13.1	4.2	5.5	8.8	8.9	8.4
Taxes	100.0	44.8	3.5	14.0	4.4	5.8	9.6	9.2	8.6
Property	100.0	47.3	3.5	13.0	4.3	5.3	9.5	8.9	8.2
Other	100.0	42.4	3.6	15.0	4.6	6.2	9.8	9.6	8.9
Charges and miscellaneous	100.0	50.6	3.7	12.0	4.0	5.2	7.7	8.6	8.1
Utility and liquor store revenue	100.0	52.6	2.4	11.8	2.3	7.1	6.0	7.2	10.5
Employee retirement revenue	100.0	95.7	-	2.1	.8	.8	.2	.3	-
Expenditure	100.0	50.9	2.7	13.2	3.4	5.9	8.0	7.9	8.1
General expenditure	100.0	49.2	3.1	13.8	3.9	5.3	8.9	8.1	7.8
Current expenditure	100.0	48.1	3.4	14.0	4.0	5.5	8.6	8.2	8.3
Capital outlay	100.0	54.6	1.9	12.8	3.3	4.2	10.6	7.6	4.9
Education services:									
Education	100.0	94.4	-	2.0	-	.1	.7	1.4	1.3
Libraries	100.0	49.8	3.5	15.4	3.2	6.3	10.4	6.6	4.9
Social services and income maintenance:									
Public welfare	100.0	68.5	-	3.0	7.3	5.0	4.4	5.8	5.9
Hospitals	100.0	43.1	-	-	-	-	-	4.2	52.6
Health	100.0	69.8	2.7	12.0	2.7	3.3	2.9	2.9	3.8

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
TEXAS—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	40.8	3.4	17.4	4.0	5.4	8.7	10.5	9.8
Capital outlay	100.0	47.6	3.6	20.4	1.7	4.8	7.9	9.7	4.2
Air transportation	100.0	86.4	1.9	6.6	1.9	.9	.8	1.2	.3
Other transportation	100.0	38.2	.5	5.6	.2	36.8	13.5	4.1	1.1
Public safety:									
Police protection	100.0	49.3	3.7	12.4	4.1	5.1	8.0	8.3	8.9
Fire protection	100.0	47.5	3.9	14.1	4.5	6.5	9.3	9.0	5.3
Correction	100.0	84.0	—	3.3	2.0	4.7	.5	1.8	3.6
Protective inspection and regulation	100.0	38.6	1.5	15.6	4.5	8.6	15.6	12.2	3.2
Environment and housing:									
Natural resources	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation	100.0	48.8	4.6	13.0	4.2	5.7	12.1	6.9	4.8
Housing and community development	100.0	48.3	3.1	26.6	2.7	6.2	4.7	4.1	4.4
Sewerage	100.0	56.5	2.0	8.9	2.8	4.2	7.7	8.7	9.2
Solid waste management	100.0	30.3	3.3	16.6	5.6	6.2	10.0	12.9	15.0
Governmental administration:									
Financial administration	100.0	31.1	3.3	10.2	3.0	5.6	8.0	9.6	29.1
Judicial and legal	100.0	49.8	3.2	15.2	5.5	5.7	7.6	9.0	4.1
General public buildings	100.0	28.5	1.8	24.7	3.7	4.3	23.0	10.7	3.3
Other governmental administration	100.0	28.7	3.3	13.7	5.6	9.3	17.7	14.9	6.8
Interest on general debt	100.0	66.3	1.6	10.4	2.8	5.0	8.1	3.6	2.3
Other and unallocable	100.0	30.9	4.4	23.5	5.2	5.4	12.6	9.7	8.3
Utility and liquor store expenditure	100.0	52.0	1.9	12.3	2.2	7.7	6.2	8.0	9.7
Employee retirement expenditure	100.0	92.9	—	3.7	1.3	1.2	.3	.5	—
Debt outstanding at end of fiscal year	100.0	67.2	3.2	9.8	2.6	4.4	5.7	4.3	3.0
Exhibit: Salaries and wages	100.0	50.3	3.5	13.5	3.6	5.4	7.8	7.9	8.1
Per capita amounts (dollars)									
Revenue	1151.22	1599.80	854.08	1014.00	921.47	1094.57	857.36	815.31	703.49
General revenue	776.41	990.13	671.65	758.96	742.53	716.57	669.16	612.07	472.05
Intergovernmental revenue	72.75	105.20	30.51	121.47	36.98	46.95	21.55	25.16	38.54
Federal Government	39.50	60.43	19.76	75.38	22.86	27.81	4.08	7.39	9.12
State government	28.97	40.64	8.90	42.26	8.26	14.88	15.50	10.96	24.33
From own sources	703.66	884.93	641.14	637.49	705.55	669.61	647.61	586.90	433.52
Taxes	377.77	448.24	336.51	366.34	393.95	377.40	382.99	325.71	238.41
Property	183.30	229.93	160.71	164.70	184.54	168.77	182.74	151.91	111.02
Other	194.46	218.31	175.80	201.65	209.41	208.63	200.25	173.81	127.38
Charges and miscellaneous	325.89	436.69	304.63	271.15	311.60	292.21	264.62	261.19	195.11
Utility and liquor store revenue	298.18	415.33	182.44	244.08	163.58	367.08	186.59	200.83	231.39
Employee retirement revenue	76.63	194.34	—	10.96	15.35	10.92	1.61	2.41	.04
Expenditure	1052.09	1419.61	726.82	956.04	836.93	1061.08	881.73	772.70	630.19
General expenditure	747.22	973.07	593.32	712.21	681.06	683.93	698.71	562.56	428.56
Current expenditure	624.45	795.31	533.91	603.52	583.80	595.42	562.05	476.01	383.89
Capital outlay	122.76	177.76	59.41	108.70	97.26	88.51	136.66	86.55	44.67
Education services:									
Education	1.88	4.70	—	.27	—	.02	.14	.25	.18
Libraries	14.33	18.89	12.63	15.26	10.69	15.44	15.73	8.81	5.17
Social services and income maintenance:									
Public welfare	4.11	7.46	—	.87	7.09	3.54	1.91	2.23	1.80
Hospitals .....	.94	1.07	—	—	—	—	—	.37	3.64
Health	22.45	41.50	15.10	18.65	14.21	12.83	6.73	6.04	6.28
Transportation:									
Highways	73.17	79.19	62.40	87.81	68.96	68.44	66.67	71.76	52.95
Capital outlay	31.09	39.21	28.63	43.90	12.75	25.92	25.80	28.05	9.60
Air transportation	28.79	65.88	13.76	13.20	12.77	4.63	2.32	3.28	.67
Other transportation	2.15	2.18	.26	.83	.12	13.66	3.05	.82	.18
Public safety:									
Police protection	132.94	173.66	125.69	114.27	129.80	117.24	112.16	102.91	87.70
Fire protection	70.81	89.15	68.99	68.85	75.97	79.05	68.95	59.36	27.57
Correction	1.69	3.77	—	.39	.81	1.38	.09	.28	.45
Protective inspection and regulation	5.70	5.83	2.17	6.16	6.11	8.49	9.37	6.49	1.35
Environment and housing:									
Natural resources	1.82	4.82	—	—	—	—	—	—	—
Parks and recreation	53.63	69.30	61.98	48.09	52.72	52.67	68.04	34.52	19.15
Housing and community development	17.35	22.19	13.44	31.88	11.02	18.54	8.60	6.66	5.60
Sewerage	87.07	130.32	43.08	53.58	58.34	63.55	70.10	70.37	59.38
Solid waste management	38.62	31.06	32.07	44.26	51.28	41.11	40.70	46.58	42.82
Governmental administration:									
Financial administration	23.63	19.49	19.70	16.63	17.04	22.81	19.92	21.18	50.70
Judicial and legal	9.58	12.64	7.80	10.03	12.41	9.36	7.63	8.00	2.89
General public buildings	10.56	7.96	4.82	18.02	9.34	7.85	25.54	10.53	2.56
Other governmental administration	18.09	13.77	15.11	17.14	23.82	29.01	33.60	25.08	9.11
Interest on general debt	67.78	118.99	27.68	48.48	44.86	58.70	57.54	22.44	11.62
Other and unallocable	60.14	49.26	66.65	97.58	73.71	55.59	79.92	54.59	36.77
Utility and liquor store expenditure	280.41	386.33	133.50	237.59	148.28	371.96	182.26	208.90	201.62
Employee retirement expenditure	24.46	60.22	—	6.24	7.59	5.19	.77	1.24	.01
Debt outstanding at end of fiscal year	1875.84	3340.16	1507.34	1264.96	1139.30	1415.97	1118.30	747.60	409.58
Exhibit: Salaries and wages	330.91	440.75	289.17	308.44	279.63	305.72	272.48	242.82	198.77

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
UTAH									
Amounts (thousand dollars)									
Number of municipalities	230	—	—	1	4	4	5	20	196
Population, 1996	1,612,687	—	—	172,575	373,071	225,776	183,240	312,137	345,888
Revenue	1,425,167	—	—	341,741	226,219	130,555	202,202	252,611	271,839
General revenue	1,101,730	—	—	314,397	167,940	118,458	112,723	187,117	201,095
Intergovernmental revenue	127,192	—	—	55,531	17,418	10,208	8,444	14,726	20,865
Federal Government	71,487	—	—	45,792	8,763	5,264	1,144	4,101	6,423
State government	39,863	—	—	5,204	7,494	4,709	3,865	7,123	11,468
From own sources	974,538	—	—	258,866	150,522	108,250	104,279	172,391	180,230
Taxes	508,846	—	—	120,961	95,471	65,585	53,364	85,350	88,115
Property	183,970	—	—	62,496	27,228	22,156	14,526	27,369	30,195
Other	324,876	—	—	58,465	68,243	43,429	38,838	57,981	57,920
Charges and miscellaneous	465,692	—	—	137,905	55,051	42,665	50,915	87,041	92,115
Utility and liquor store revenue	323,437	—	—	27,344	58,279	12,097	89,479	65,494	70,744
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1,433,258	—	—	313,006	275,416	123,178	205,585	247,021	269,052
General expenditure	1,105,833	—	—	275,808	222,105	106,058	115,754	183,974	202,134
Current expenditure	779,860	—	—	198,582	137,025	79,016	86,776	131,040	147,421
Capital outlay	325,973	—	—	77,226	85,080	27,042	28,978	52,934	54,713
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	19,769	—	—	8,545	3,505	—	1,443	2,955	3,321
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	2,004	—	—	—	—	—	—	—	2,004
Health	6,382	—	—	—	—	1,643	750	1,713	2,276
Transportation:									
Highways	142,290	—	—	28,623	23,708	12,797	15,722	29,143	32,297
Capital outlay	66,975	—	—	13,236	13,197	5,360	5,953	15,436	13,793
Air transportation	95,173	—	—	87,008	187	533	649	481	6,315
Other transportation	257	—	—	—	—	—	—	—	257
Public safety:									
Police protection	158,320	—	—	34,332	30,695	17,319	23,945	28,387	23,642
Fire protection	70,095	—	—	21,895	16,113	8,734	8,240	8,166	6,947
Correction	4	—	—	—	—	—	—	—	4
Protective inspection and regulation	455	—	—	—	—	—	—	455	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	139,297	—	—	15,175	55,949	15,445	21,829	18,939	11,960
Housing and community development	51,940	—	—	15,935	13,995	2,981	1,221	13,902	3,906
Sewerage	71,268	—	—	14,033	6,667	7,874	8,813	19,988	13,893
Solid waste management	50,514	—	—	7,247	6,937	6,492	9,409	9,465	10,964
Governmental administration:									
Financial administration	27,881	—	—	2,533	5,798	2,515	3,475	5,944	7,616
Judicial and legal	12,454	—	—	1,707	2,965	1,140	579	2,961	3,102
General public buildings	20,289	—	—	495	2,797	3,662	1,218	4,490	7,627
Other governmental administration	76,638	—	—	5,328	19,950	7,496	5,846	14,472	23,546
Interest on general debt	46,679	—	—	21,077	7,889	5,259	2,800	3,349	6,305
Other and unallocable	114,124	—	—	11,875	24,950	12,168	9,815	19,164	36,152
Utility and liquor store expenditure	327,425	—	—	37,198	53,311	17,120	89,831	63,047	66,918
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1,279,060	—	—	381,459	253,642	101,999	111,996	156,964	273,000
Exhibit: Salaries and wages	400,426	—	—	106,974	67,095	40,754	55,303	63,039	67,261
Percent Distribution									
Number of municipalities	100.0	—	—	4	1.7	1.7	2.2	8.7	85.2
Population, 1996	100.0	—	—	10.7	23.1	14.0	11.4	19.4	21.4
Revenue	100.0	—	—	24.0	15.9	9.2	14.2	17.7	19.1
General revenue	100.0	—	—	28.5	15.2	10.8	10.2	17.0	18.3
Intergovernmental revenue	100.0	—	—	43.7	13.7	8.0	6.6	11.6	16.4
Federal Government	100.0	—	—	64.1	12.3	7.4	1.6	5.7	9.0
State government	100.0	—	—	13.1	18.8	11.8	9.7	17.9	28.8
From own sources	100.0	—	—	26.6	15.4	11.1	10.7	17.7	18.5
Taxes	100.0	—	—	23.8	18.8	12.9	10.5	16.8	17.3
Property	100.0	—	—	34.0	14.8	12.0	7.9	14.9	16.4
Other	100.0	—	—	18.0	21.0	13.4	12.0	17.8	17.8
Charges and miscellaneous	100.0	—	—	29.6	11.8	9.2	10.9	18.7	19.8
Utility and liquor store revenue	100.0	—	—	8.5	18.0	3.7	27.7	20.2	21.9
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	21.8	19.2	8.6	14.3	17.2	18.8
General expenditure	100.0	—	—	24.9	20.1	9.6	10.5	16.6	18.3
Current expenditure	100.0	—	—	25.5	17.6	10.1	11.1	16.8	18.9
Capital outlay	100.0	—	—	23.7	26.1	8.3	8.9	16.2	16.8
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	43.2	17.7	—	7.3	14.9	16.8
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	—	—	—	—	25.7	11.8	26.8	35.7

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
UTAH—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	20.1	16.7	9.0	11.0	20.5	22.7
Capital outlay	100.0	—	—	19.8	19.7	8.0	8.9	23.0	20.6
Air transportation	100.0	—	—	91.4	.2	.6	.7	.5	6.6
Other transportation	100.0	—	—	—	—	—	—	—	100.0
Public safety:									
Police protection	100.0	—	—	21.7	19.4	10.9	15.1	17.9	14.9
Fire protection	100.0	—	—	31.2	23.0	12.5	11.8	11.6	9.9
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	—	—	—	—	—	100.0	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	10.9	40.2	11.1	15.7	13.6	8.6
Housing and community development	100.0	—	—	30.7	26.9	5.7	2.4	26.8	7.5
Sewerage	100.0	—	—	19.7	9.4	11.0	12.4	28.0	19.5
Solid waste management	100.0	—	—	14.3	13.7	12.9	18.6	18.7	21.7
Governmental administration:									
Financial administration	100.0	—	—	9.1	20.8	9.0	12.5	21.3	27.3
Judicial and legal	100.0	—	—	13.7	23.8	9.2	4.6	23.8	24.9
General public buildings	100.0	—	—	2.4	13.8	18.0	6.0	22.1	37.6
Other governmental administration	100.0	—	—	7.0	26.0	9.8	7.6	18.9	30.7
Interest on general debt	100.0	—	—	45.2	16.9	11.3	6.0	7.2	13.5
Other and unallocable	100.0	—	—	10.4	21.9	10.7	8.6	16.8	31.7
Utility and liquor store expenditure	100.0	—	—	11.4	16.3	5.2	27.4	19.3	20.4
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	29.8	19.8	8.0	8.8	12.3	21.3
Exhibit: Salaries and wages	100.0	—	—	26.7	16.8	10.2	13.8	15.7	16.8
Per capita amounts (dollars)									
Revenue	883.72	—	—	1980.25	606.37	578.25	1103.48	809.30	785.92
General revenue	683.16	—	—	1821.80	450.16	524.67	615.17	599.47	581.39
Intergovernmental revenue	78.87	—	—	321.78	46.69	45.21	46.08	47.18	60.32
Federal Government	44.33	—	—	265.35	23.49	23.32	6.24	13.14	18.57
State government	24.72	—	—	30.16	20.09	20.86	21.09	22.82	33.16
From own sources	604.29	—	—	1500.02	403.47	479.46	569.08	552.29	521.06
Taxes	315.53	—	—	700.92	255.91	290.49	291.22	273.44	254.75
Property	114.08	—	—	362.14	72.98	98.13	79.27	87.68	87.30
Other	201.45	—	—	338.78	182.92	192.35	211.95	185.75	167.45
Charges and miscellaneous	288.77	—	—	799.10	147.56	188.97	277.86	278.86	266.31
Utility and liquor store revenue	200.56	—	—	158.45	156.21	53.58	488.32	209.82	204.53
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	888.74	—	—	1813.74	738.24	545.58	1121.94	791.39	777.86
General expenditure	685.71	—	—	1598.19	595.34	469.75	631.71	589.40	584.39
Current expenditure	483.58	—	—	1150.70	367.29	349.98	473.56	419.82	426.21
Capital outlay	202.13	—	—	447.49	228.05	119.77	158.14	169.59	158.18
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	12.26	—	—	49.51	9.39	—	7.87	9.47	9.60
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	1.24	—	—	—	—	—	—	—	5.79
Health	3.96	—	—	—	—	7.28	4.09	5.49	6.58
Transportation:									
Highways	88.23	—	—	165.86	63.55	56.68	85.80	93.37	93.37
Capital outlay	41.53	—	—	76.70	35.37	23.74	32.49	49.45	39.88
Air transportation	59.02	—	—	504.17	.50	2.36	3.54	1.54	18.26
Other transportation .....	.16	—	—	—	—	—	—	—	.74
Public safety:									
Police protection	98.17	—	—	198.94	82.28	76.71	130.68	90.94	68.35
Fire protection	43.46	—	—	126.87	43.19	38.68	44.97	26.16	20.08
Correction	—	—	—	—	—	—	—	—	.01
Protective inspection and regulation .....	.28	—	—	—	—	—	—	1.46	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	86.38	—	—	87.93	149.97	68.41	119.13	60.68	34.58
Housing and community development	32.21	—	—	92.34	37.51	13.20	6.66	44.54	11.29
Sewerage	44.19	—	—	81.32	17.87	34.88	48.10	64.04	40.17
Solid waste management	31.32	—	—	41.99	18.59	28.75	51.35	30.32	31.70
Governmental administration:									
Financial administration	17.29	—	—	14.68	15.54	11.14	18.96	19.04	22.02
Judicial and legal	7.72	—	—	9.89	7.95	5.05	3.16	9.49	8.97
General public buildings	12.58	—	—	2.87	7.50	16.22	6.65	14.38	22.05
Other governmental administration	47.52	—	—	30.87	53.48	33.20	31.90	46.36	68.07
Interest on general debt	28.94	—	—	122.13	21.15	23.29	15.28	10.73	18.23
Other and unallocable	70.77	—	—	68.81	66.88	53.89	53.56	61.40	104.52
Utility and liquor store expenditure	203.03	—	—	215.55	142.90	75.83	490.24	201.99	193.47
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	793.12	—	—	2210.40	679.88	451.77	611.20	502.87	789.27
Exhibit: Salaries and wages	248.30	—	—	619.87	179.85	180.51	301.81	201.96	194.46

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VERMONT									
Amounts (thousand dollars)									
Number of municipalities	49	—	—	—	—	—	1	2	46
Population, 1996	153,169	—	—	—	—	—	39,004	31,465	82,700
Revenue	215,495	—	—	—	—	—	100,067	26,307	89,121
General revenue	114,359	—	—	—	—	—	47,268	23,852	43,239
Intergovernmental revenue	14,562	—	—	—	—	—	6,428	1,832	6,302
Federal Government	4,556	—	—	—	—	—	3,100	967	489
State government	7,077	—	—	—	—	—	1,754	653	4,670
From own sources	99,797	—	—	—	—	—	40,840	22,020	36,937
Taxes	54,943	—	—	—	—	—	16,069	17,141	21,733
Property	51,856	—	—	—	—	—	13,717	16,742	21,397
Other	3,087	—	—	—	—	—	2,352	399	336
Charges and miscellaneous	44,854	—	—	—	—	—	24,771	4,879	15,204
Utility and liquor store revenue	91,872	—	—	—	—	—	43,535	2,455	45,882
Employee retirement revenue	9,264	—	—	—	—	—	9,264	—	—
Expenditure	212,591	—	—	—	—	—	98,230	25,421	88,850
General expenditure	115,167	—	—	—	—	—	47,577	22,759	44,831
Current expenditure	100,328	—	—	—	—	—	40,174	20,690	39,464
Capital outlay	14,839	—	—	—	—	—	7,403	2,069	5,367
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	1,928	—	—	—	—	—	947	373	608
Social services and income maintenance:									
Public welfare	7	—	—	—	—	—	—	—	7
Hospitals	—	—	—	—	—	—	—	—	—
Health	142	—	—	—	—	—	69	—	73
Transportation:									
Highways	15,437	—	—	—	—	—	2,306	3,801	9,330
Capital outlay	3,418	—	—	—	—	—	862	1,232	1,324
Air transportation	3,000	—	—	—	—	—	3,000	—	—
Other transportation	3,088	—	—	—	—	—	2,525	112	451
Public safety:									
Police protection	15,554	—	—	—	—	—	5,846	4,218	5,490
Fire protection	9,576	—	—	—	—	—	3,156	2,316	4,104
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	332	—	—	—	—	—	278	—	54
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	5,815	—	—	—	—	—	2,790	1,646	1,379
Housing and community development	8,260	—	—	—	—	—	6,150	551	1,559
Sewerage	19,158	—	—	—	—	—	4,500	3,733	10,925
Solid waste management	524	—	—	—	—	—	280	—	244
Governmental administration:									
Financial administration	5,607	—	—	—	—	—	1,183	1,468	2,956
Judicial and legal	1,014	—	—	—	—	—	592	164	258
General public buildings	1,111	—	—	—	—	—	237	74	800
Other governmental administration	3,103	—	—	—	—	—	750	1,188	1,165
Interest on general debt	7,045	—	—	—	—	—	4,898	952	1,195
Other and unallocable	14,466	—	—	—	—	—	8,070	2,163	4,233
Utility and liquor store expenditure	95,061	—	—	—	—	—	48,380	2,662	44,019
Employee retirement expenditure	2,363	—	—	—	—	—	2,363	—	—
Debt outstanding at end of fiscal year	277,222	—	—	—	—	—	180,498	18,663	78,061
Exhibit: Salaries and wages	49,027	—	—	—	—	—	21,088	9,256	18,683
Percent Distribution									
Number of municipalities	100.0	—	—	—	—	—	2.0	4.1	93.9
Population, 1996	100.0	—	—	—	—	—	25.5	20.5	54.0
Revenue	100.0	—	—	—	—	—	46.4	12.2	41.4
General revenue	100.0	—	—	—	—	—	41.3	20.9	37.8
Intergovernmental revenue	100.0	—	—	—	—	—	44.1	12.6	43.3
Federal Government	100.0	—	—	—	—	—	68.0	21.2	10.7
State government	100.0	—	—	—	—	—	24.8	9.2	66.0
From own sources	100.0	—	—	—	—	—	40.9	22.1	37.0
Taxes	100.0	—	—	—	—	—	29.2	31.2	39.6
Property	100.0	—	—	—	—	—	26.5	32.3	41.3
Other	100.0	—	—	—	—	—	76.2	12.9	10.9
Charges and miscellaneous	100.0	—	—	—	—	—	55.2	10.9	33.9
Utility and liquor store revenue	100.0	—	—	—	—	—	47.4	2.7	49.9
Employee retirement revenue	100.0	—	—	—	—	—	100.0	—	—
Expenditure	100.0	—	—	—	—	—	46.2	12.0	41.8
General expenditure	100.0	—	—	—	—	—	41.3	19.8	38.9
Current expenditure	100.0	—	—	—	—	—	40.0	20.6	39.3
Capital outlay	100.0	—	—	—	—	—	49.9	13.9	36.2
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	—	49.1	19.3	31.5
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	—	—	100.0
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	—	—	—	—	48.6	—	51.4

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VERMONT—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	—	—	—	14.9	24.6	60.4
Capital outlay	100.0	—	—	—	—	—	25.2	36.0	38.7
Air transportation	100.0	—	—	—	—	—	100.0	—	—
Other transportation	100.0	—	—	—	—	—	81.8	3.6	14.6
Public safety:									
Police protection	100.0	—	—	—	—	—	37.6	27.1	35.3
Fire protection	100.0	—	—	—	—	—	33.0	24.2	42.9
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	—	—	—	83.7	—	16.3
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	—	—	48.0	28.3	23.7
Housing and community development	100.0	—	—	—	—	—	74.5	6.7	18.9
Sewerage	100.0	—	—	—	—	—	23.5	19.5	57.0
Solid waste management	100.0	—	—	—	—	—	53.4	—	46.6
Governmental administration:									
Financial administration	100.0	—	—	—	—	—	21.1	26.2	52.7
Judicial and legal	100.0	—	—	—	—	—	58.4	16.2	25.4
General public buildings	100.0	—	—	—	—	—	21.3	6.7	72.0
Other governmental administration	100.0	—	—	—	—	—	24.2	38.3	37.5
Interest on general debt	100.0	—	—	—	—	—	69.5	13.5	17.0
Other and unallocable	100.0	—	—	—	—	—	55.8	15.0	29.3
Utility and liquor store expenditure	100.0	—	—	—	—	—	50.9	2.8	46.3
Employee retirement expenditure	100.0	—	—	—	—	—	100.0	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	—	65.1	6.7	28.2
Exhibit: Salaries and wages	100.0	—	—	—	—	—	43.0	18.9	38.1
Per capita amounts (dollars)									
Revenue	1406.91	—	—	—	—	—	2565.56	836.07	1077.64
General revenue	746.62	—	—	—	—	—	1211.88	758.05	522.84
Intergovernmental revenue	95.07	—	—	—	—	—	164.80	58.22	76.20
Federal Government	29.74	—	—	—	—	—	79.48	30.73	5.91
State government	46.20	—	—	—	—	—	44.97	20.75	56.47
From own sources	651.55	—	—	—	—	—	1047.07	699.83	446.64
Taxes	358.71	—	—	—	—	—	411.98	544.76	262.79
Property	338.55	—	—	—	—	—	351.68	532.08	258.73
Other	20.15	—	—	—	—	—	60.30	12.68	4.06
Charges and miscellaneous	292.84	—	—	—	—	—	635.09	155.06	183.85
Utility and liquor store revenue	599.81	—	—	—	—	—	1116.17	78.02	554.80
Employee retirement revenue	60.48	—	—	—	—	—	237.51	—	—
Expenditure	1387.95	—	—	—	—	—	2520.77	807.91	1074.37
General expenditure	751.89	—	—	—	—	—	1219.80	723.31	542.09
Current expenditure	655.02	—	—	—	—	—	1030.00	657.56	477.19
Capital outlay	96.88	—	—	—	—	—	189.80	65.76	64.90
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	12.59	—	—	—	—	—	24.28	11.85	7.35
Social services and income maintenance:									
Public welfare .....	.05	—	—	—	—	—	—	—	.08
Hospitals	—	—	—	—	—	—	—	—	—
Health .....	.93	—	—	—	—	—	1.77	—	.88
Transportation:									
Highways	100.78	—	—	—	—	—	59.12	120.80	112.82
Capital outlay	22.32	—	—	—	—	—	22.10	39.15	16.01
Air transportation	19.59	—	—	—	—	—	76.92	—	—
Other transportation	20.16	—	—	—	—	—	64.74	3.56	5.45
Public safety:									
Police protection	101.55	—	—	—	—	—	149.88	134.05	66.38
Fire protection	62.52	—	—	—	—	—	80.91	73.61	49.63
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	2.17	—	—	—	—	—	7.13	—	.65
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	37.96	—	—	—	—	—	71.53	52.31	16.67
Housing and community development	53.93	—	—	—	—	—	157.68	17.51	18.85
Sewerage	125.08	—	—	—	—	—	115.37	118.64	132.10
Solid waste management	3.42	—	—	—	—	—	7.18	—	2.95
Governmental administration:									
Financial administration	36.61	—	—	—	—	—	30.33	46.66	35.74
Judicial and legal	6.62	—	—	—	—	—	15.18	5.21	3.12
General public buildings	7.25	—	—	—	—	—	6.08	2.35	9.67
Other governmental administration	20.26	—	—	—	—	—	19.23	37.76	14.09
Interest on general debt	45.99	—	—	—	—	—	125.58	30.26	14.45
Other and unallocable	94.44	—	—	—	—	—	206.90	68.74	51.19
Utility and liquor store expenditure	620.63	—	—	—	—	—	1240.39	84.60	532.27
Employee retirement expenditure	15.43	—	—	—	—	—	60.58	—	—
Debt outstanding at end of fiscal year	1809.91	—	—	—	—	—	4627.68	593.14	943.91
Exhibit: Salaries and wages	320.08	—	—	—	—	—	540.66	294.17	225.91

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VIRGINIA									
Amounts (thousand dollars)									
Number of municipalities	231	1	1	6	1	3	5	18	196
Population, 1996	2,737,321	430,385	233,430	924,382	95,548	179,623	179,941	333,447	360,565
Revenue	7,055,660	900,061	819,419	2,827,330	315,676	498,514	416,620	805,483	472,557
General revenue	6,003,961	859,871	687,807	2,455,206	264,943	386,606	311,303	674,310	363,915
Intergovernmental revenue	2,251,306	317,146	279,585	963,339	111,149	164,270	110,913	202,029	102,875
Federal Government	233,655	11,723	44,114	118,333	17,896	8,063	9,444	13,006	11,076
State government	1,973,844	305,178	227,035	828,642	91,139	156,207	99,610	181,507	84,526
From own sources	3,752,655	542,725	408,222	1,491,867	153,794	222,336	200,390	472,281	261,040
Taxes	2,710,193	437,768	245,339	1,095,483	114,334	149,697	152,037	340,756	174,779
Property	1,761,937	298,295	143,785	748,974	65,038	121,458	95,679	196,865	91,843
Other	948,256	139,473	101,554	346,509	49,296	28,239	56,358	143,891	82,936
Charges and miscellaneous	1,042,462	104,957	162,883	396,384	39,460	72,639	48,353	131,525	86,261
Utility and liquor store revenue	764,686	40,190	56,089	240,631	9,754	89,486	100,760	119,134	108,642
Employee retirement revenue	287,013	—	75,523	131,493	40,979	22,422	4,557	12,039	—
Expenditure	7,172,116	937,504	812,012	2,950,334	270,556	492,029	418,710	844,000	446,967
General expenditure	6,149,286	823,900	703,367	2,572,107	251,990	406,160	315,390	731,071	345,301
Current expenditure	5,291,904	696,033	615,556	2,186,145	228,483	342,969	298,754	609,940	314,024
Capital outlay	857,382	127,867	87,811	385,962	23,507	63,191	16,636	121,131	31,277
Education services:									
Education	2,445,740	423,584	238,412	1,010,482	98,111	170,821	130,838	298,300	75,192
Libraries	47,899	8,667	3,916	18,938	2,055	1,470	3,025	6,953	2,875
Social services and income maintenance:									
Public welfare	298,622	17,643	40,206	158,461	21,528	14,790	16,560	22,452	6,982
Hospitals	13,757	—	13,752	—	—	—	—	—	5
Health	153,801	21,875	17,441	85,959	1,502	10,228	8,747	6,609	1,440
Transportation:									
Highways	297,844	21,497	21,984	118,173	9,017	22,923	16,649	46,013	41,588
Capital outlay	75,563	615	4,178	42,326	3,230	5,196	303	14,514	5,201
Air transportation	24,480	—	16,980	288	—	4,886	456	1,011	859
Other transportation	36,706	2,231	13,234	18,469	1,054	11	715	659	333
Public safety:									
Police protection	409,062	46,251	44,623	153,562	13,063	19,743	24,513	60,430	46,877
Fire protection	226,506	23,351	30,665	97,683	13,772	15,621	12,552	23,486	9,376
Correction	167,739	15,180	19,322	90,342	10,425	5,533	7,892	17,879	1,166
Protective inspection and regulation	38,922	4,539	3,217	21,400	936	1,095	1,481	4,803	1,451
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	206,732	25,318	34,296	87,120	5,968	6,220	8,924	27,415	11,471
Housing and community development	325,554	3,541	66,487	205,524	16,593	12,361	5,053	8,626	7,369
Sewerage	265,973	17,502	20,600	101,034	8,408	19,533	14,920	45,677	38,299
Solid waste management	160,547	19,986	9,767	53,002	7,550	8,184	12,815	29,903	19,340
Governmental administration:									
Financial administration	139,489	15,985	10,616	47,293	5,952	6,051	6,141	17,523	29,928
Judicial and legal	84,529	6,064	9,536	42,035	3,163	6,640	4,410	10,061	2,620
General public buildings	110,205	21,285	3,727	39,855	3,955	8,757	4,580	24,557	3,489
Other governmental administration	113,160	5,573	24,071	40,686	3,068	6,917	7,212	18,985	6,648
Interest on general debt	292,209	44,142	54,651	91,423	21,086	24,246	10,683	35,046	10,932
Other and unallocable	289,810	79,686	5,864	90,378	4,784	40,130	17,224	24,683	27,061
Utility and liquor store expenditure	926,082	113,604	82,416	324,445	10,337	81,873	100,793	110,948	101,666
Employee retirement expenditure	96,748	—	26,229	53,782	8,229	3,996	2,531	1,981	—
Debt outstanding at end of fiscal year	6,821,619	828,576	1,188,087	2,573,952	349,427	666,162	234,150	626,717	354,548
Exhibit: Salaries and wages	2,772,297	426,796	314,060	1,128,807	124,325	191,307	145,076	289,652	152,274
Percent Distribution									
Number of municipalities	100.0	.4	.4	2.6	.4	1.3	2.2	7.8	84.8
Population, 1996	100.0	15.7	8.5	33.8	3.5	6.6	6.6	12.2	13.2
Revenue	100.0	12.8	11.6	40.1	4.5	7.1	5.9	11.4	6.7
General revenue	100.0	14.3	11.5	40.9	4.4	6.4	5.2	11.2	6.1
Intergovernmental revenue	100.0	14.1	12.4	42.8	4.9	7.3	4.9	9.0	4.6
Federal Government	100.0	5.0	18.9	50.6	7.7	3.5	4.0	5.6	4.7
State government	100.0	15.5	11.5	42.0	4.6	7.9	5.0	9.2	4.3
From own sources	100.0	14.5	10.9	39.8	4.1	5.9	5.3	12.6	7.0
Taxes	100.0	16.2	9.1	40.4	4.2	5.5	5.6	12.6	6.4
Property	100.0	16.9	8.2	42.5	3.7	6.9	5.4	11.2	5.2
Other	100.0	14.7	10.7	36.5	5.2	3.0	5.9	15.2	8.7
Charges and miscellaneous	100.0	10.1	15.6	38.0	3.8	7.0	4.6	12.6	8.3
Utility and liquor store revenue	100.0	5.3	7.3	31.5	1.3	11.7	13.2	15.6	14.2
Employee retirement revenue	100.0	—	26.3	45.8	14.3	7.8	1.6	4.2	—
Expenditure	100.0	13.1	11.3	41.1	3.8	6.9	5.8	11.8	6.2
General expenditure	100.0	13.4	11.4	41.8	4.1	6.6	5.1	11.9	5.6
Current expenditure	100.0	13.2	11.6	41.3	4.3	6.5	5.6	11.5	5.9
Capital outlay	100.0	14.9	10.2	45.0	2.7	7.4	1.9	14.1	3.6
Education services:									
Education	100.0	17.3	9.7	41.3	4.0	7.0	5.3	12.2	3.1
Libraries	100.0	18.1	8.2	39.5	4.3	3.1	6.3	14.5	6.0
Social services and income maintenance:									
Public welfare	100.0	5.9	13.5	53.1	7.2	5.0	5.5	7.5	2.3
Hospitals	100.0	—	100.0	—	—	—	—	—	—
Health	100.0	14.2	11.3	55.9	1.0	6.7	5.7	4.3	.9

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VIRGINIA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	7.2	7.4	39.7	3.0	7.7	5.6	15.4	14.0
Capital outlay	100.0	.8	5.5	56.0	4.3	6.9	.4	19.2	6.9
Air transportation	100.0	—	69.4	1.2	—	20.0	1.9	4.1	3.5
Other transportation	100.0	6.1	36.1	50.3	2.9	—	1.9	1.8	.9
Public safety:									
Police protection	100.0	11.3	10.9	37.5	3.2	4.8	6.0	14.8	11.5
Fire protection	100.0	10.3	13.5	43.1	6.1	6.9	5.5	10.4	4.1
Correction	100.0	9.0	11.5	53.9	6.2	3.3	4.7	10.7	.7
Protective inspection and regulation	100.0	11.7	8.3	55.0	2.4	2.8	3.8	12.3	3.7
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	12.2	16.6	42.1	2.9	3.0	4.3	13.3	5.5
Housing and community development	100.0	1.1	20.4	63.1	5.1	3.8	1.6	2.6	2.3
Sewerage	100.0	6.6	7.7	38.0	3.2	7.3	5.6	17.2	14.4
Solid waste management	100.0	12.4	6.1	33.0	4.7	5.1	8.0	18.6	12.0
Governmental administration:									
Financial administration	100.0	11.5	7.6	33.9	4.3	4.3	4.4	12.6	21.5
Judicial and legal	100.0	7.2	11.3	49.7	3.7	7.9	5.2	11.9	3.1
General public buildings	100.0	19.3	3.4	36.2	3.6	7.9	4.2	22.3	3.2
Other governmental administration	100.0	4.9	21.3	36.0	2.7	6.1	6.4	16.8	5.9
Interest on general debt	100.0	15.1	18.7	31.3	7.2	8.3	3.7	12.0	3.7
Other and unallocable	100.0	27.5	2.0	31.2	1.7	13.8	5.9	8.5	9.3
Utility and liquor store expenditure	100.0	12.3	8.9	35.0	1.1	8.8	10.9	12.0	11.0
Employee retirement expenditure	100.0	—	27.1	55.6	8.5	4.1	2.6	2.0	—
Debt outstanding at end of fiscal year	100.0	12.1	17.4	37.7	5.1	9.8	3.4	9.2	5.2
Exhibit: Salaries and wages	100.0	15.4	11.3	40.7	4.5	6.9	5.2	10.4	5.5
Per capita amounts (dollars)									
Revenue	2577.58	2091.29	3510.34	3058.62	3303.85	2775.34	2315.31	2415.63	1310.60
General revenue	2193.37	1997.91	2946.52	2656.05	2772.88	2152.32	1730.03	2022.24	1009.29
Intergovernmental revenue	822.45	736.89	1197.73	1042.14	1163.28	914.53	616.39	605.88	285.32
Federal government	85.36	27.24	188.98	128.01	187.30	44.89	52.48	39.00	30.72
State government	721.09	709.08	972.60	896.43	953.86	869.64	553.57	544.34	234.43
From own sources	1370.92	1261.02	1748.80	1613.91	1609.60	1237.79	1113.64	1416.36	723.97
Taxes	990.09	1017.15	1051.02	1185.10	1196.61	833.40	844.93	1021.92	484.74
Property	643.67	693.09	615.97	810.24	680.68	676.18	531.72	590.39	254.72
Other	346.42	324.07	435.05	374.85	515.93	157.21	313.20	431.53	230.02
Charges and miscellaneous	380.83	243.87	697.78	428.81	412.99	404.40	268.72	394.44	239.24
Utility and liquor store revenue	279.36	93.38	240.28	260.32	102.08	498.19	559.96	357.28	301.31
Employee retirement revenue	104.85	—	323.54	142.25	428.88	124.83	25.32	36.10	—
Expenditure	2620.12	2178.29	3478.61	3191.68	2831.62	2739.23	2326.95	2531.14	1239.63
General expenditure	2246.46	1914.33	3013.18	2782.52	2637.31	2261.18	1752.74	2192.47	957.67
Current expenditure	1933.24	1617.23	2637.00	2364.98	2391.29	1909.38	1660.29	1829.20	870.92
Capital outlay	313.22	297.10	376.18	417.54	246.02	351.80	92.45	363.27	86.74
Education services:									
Education	893.48	984.20	1021.34	1093.14	1026.82	951.00	727.12	894.59	208.54
Libraries	17.50	20.14	16.78	20.49	21.51	8.18	16.81	20.85	7.97
Social services and income maintenance:									
Public welfare	109.09	40.99	172.24	171.42	225.31	82.34	92.03	67.33	19.36
Hospitals	5.03	—	58.91	—	—	—	—	—	.01
Health	56.19	50.83	74.72	92.99	15.72	56.94	48.61	19.82	3.99
Transportation:									
Highways	108.81	49.95	94.18	127.84	94.37	127.62	92.52	137.99	115.34
Capital outlay	27.60	1.43	17.90	45.79	33.80	28.93	1.68	43.53	14.42
Air transportation	8.94	—	72.74	.31	—	27.20	2.53	3.03	2.38
Other transportation	13.41	5.18	56.69	19.98	11.03	.06	3.97	1.98	.92
Public safety:									
Police protection	149.44	107.46	191.16	166.12	136.72	109.91	136.23	181.23	130.01
Fire protection	82.75	54.26	131.37	105.67	144.14	86.97	69.76	70.43	26.00
Correction	61.28	35.27	82.77	97.73	109.11	30.80	43.86	53.62	3.23
Protective inspection and regulation	14.22	10.55	13.78	23.15	9.80	6.10	8.23	14.40	4.02
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	75.52	58.83	146.92	94.25	62.46	34.63	49.59	82.22	31.81
Housing and community development	118.93	8.23	284.83	222.34	173.66	68.82	28.08	25.87	20.44
Sewerage	97.17	40.67	88.25	109.30	88.00	108.74	82.92	136.98	106.22
Solid waste management	58.65	46.44	41.84	57.34	79.02	45.56	71.22	89.68	53.64
Governmental administration:									
Financial administration	50.96	37.14	45.48	51.16	62.29	33.89	34.13	52.55	83.00
Judicial and legal	30.88	14.09	40.85	45.47	33.10	36.97	24.51	30.17	7.27
General public buildings	40.26	49.46	15.97	43.12	41.39	48.75	25.45	73.65	9.68
Other governmental administration	41.34	12.95	103.12	44.01	32.11	38.51	40.08	56.94	18.44
Interest on general debt	106.75	102.56	234.12	98.90	220.68	134.98	59.37	105.10	30.32
Other and unallocable	105.87	185.15	25.12	97.77	50.07	223.41	95.72	74.02	75.05
Utility and liquor store expenditure	338.32	263.96	353.07	350.99	108.19	455.80	560.14	332.73	281.96
Employee retirement expenditure	35.34	—	112.36	58.18	86.12	22.25	14.07	5.94	—
Debt outstanding at end of fiscal year	2492.08	1925.20	5089.69	2784.51	3657.08	3708.67	1301.26	1879.51	983.31
Exhibit: Salaries and wages	1012.78	991.66	1345.41	1221.15	1301.18	1065.05	806.24	868.66	422.32

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WASHINGTON									
Amounts (thousand dollars)									
Number of municipalities	275	1	-	2	2	5	17	22	226
Population, 1996	2,902,354	524,704	-	365,676	173,295	305,407	610,092	382,083	541,097
Revenue	4,906,350	1,516,408	-	772,833	299,881	319,355	860,045	479,410	658,418
General revenue	3,642,626	940,112	-	435,651	269,357	286,813	749,151	393,899	567,643
Intergovernmental revenue	588,193	117,386	-	45,379	28,232	58,031	125,750	76,106	137,309
Federal Government	55,631	23,304	-	8,988	2,864	4,679	4,723	2,774	8,299
State government	434,275	87,290	-	32,422	16,106	40,381	80,347	64,421	113,308
From own sources	3,054,433	822,726	-	390,272	241,125	228,782	623,401	317,793	430,334
Taxes	1,703,064	474,018	-	174,645	158,428	135,809	344,208	187,759	228,197
Property	572,883	158,429	-	62,593	45,972	38,932	120,994	64,392	81,571
Other	1,130,181	315,589	-	112,052	112,456	96,877	223,214	123,367	146,626
Charges and miscellaneous	1,351,369	348,708	-	215,627	82,697	92,973	279,193	130,034	202,137
Utility and liquor store revenue	1,048,377	430,003	-	269,702	30,524	31,911	110,290	85,319	90,628
Employee retirement revenue	215,347	146,293	-	67,480	-	631	604	192	147
Expenditure	4,906,883	1,632,738	-	696,867	310,583	300,009	852,992	469,072	644,622
General expenditure	3,741,907	1,117,867	-	425,568	262,313	271,597	742,640	379,847	542,075
Current expenditure	2,843,783	817,422	-	377,079	210,960	193,511	569,844	277,360	397,607
Capital outlay	898,124	300,445	-	48,489	51,353	78,086	172,796	102,487	144,468
Education services:									
Education	86	-	-	-	-	-	25	-	61
Libraries	73,125	27,439	-	18,037	3,292	4,829	9,380	3,744	6,404
Social services and income maintenance:									
Public welfare	2,856	-	-	806	513	39	847	50	601
Hospitals	888	-	-	-	-	-	383	-	505
Health	68,821	17,445	-	9,156	9,035	2,558	12,828	7,387	10,412
Transportation:									
Highways	465,807	104,665	-	34,522	36,078	48,308	114,559	53,883	73,792
Capital outlay	275,433	46,772	-	15,773	23,326	35,114	80,561	37,100	36,787
Air transportation	5,474	-	-	483	-	647	2,217	90	2,037
Other transportation	4,084	360	-	731	275	1,532	652	76	458
Public safety:									
Police protection	506,310	140,435	-	60,125	29,761	34,535	92,025	62,159	87,270
Fire protection	307,766	78,580	-	46,764	19,445	28,471	72,402	36,207	25,897
Correction	43,911	12,223	-	6,731	2,952	3,491	9,516	4,842	4,156
Protective inspection and regulation	38,079	16,885	-	2,619	1,424	3,080	8,195	2,555	3,321
Environment and housing:									
Natural resources	26,346	-	-	655	3,598	2,717	8,762	2,415	8,199
Parks and recreation	365,079	150,744	-	25,859	24,214	32,820	58,961	36,121	36,360
Housing and community development	102,246	53,641	-	9,091	7,311	4,547	15,406	4,168	8,082
Sewerage	466,070	117,566	-	50,339	29,324	30,796	95,775	46,278	95,992
Solid waste management	233,785	74,957	-	61,624	980	6,821	40,865	16,487	32,051
Governmental administration:									
Financial administration	115,612	22,751	-	7,747	11,271	8,787	27,770	12,124	25,162
Judicial and legal	89,328	31,770	-	10,736	4,097	3,971	14,244	8,407	16,103
General public buildings	20,106	3,315	-	1,350	3,972	1,130	5,660	2,004	2,675
Other governmental administration	148,828	21,330	-	13,470	14,642	12,577	36,734	20,415	29,660
Interest on general debt	149,185	30,022	-	40,803	13,225	11,119	27,935	10,073	16,008
Other and unallocable	508,115	213,739	-	23,920	46,904	28,822	87,499	50,362	56,869
Utility and liquor store expenditure	1,064,535	447,671	-	242,199	48,270	25,808	109,327	88,990	102,270
Employee retirement expenditure	100,441	67,200	-	29,100	-	2,604	1,025	235	277
Debt outstanding at end of fiscal year	4,373,318	1,758,691	-	946,392	219,673	235,135	539,017	291,441	382,969
Exhibit: Salaries and wages	1,490,100	430,000	-	232,613	108,147	115,687	281,528	135,951	186,174
Percent Distribution									
Number of municipalities	100.0	.4	-	.7	.7	1.8	6.2	8.0	82.2
Population, 1996	100.0	18.1	-	12.6	6.0	10.5	21.0	13.2	18.6
Revenue	100.0	30.9	-	15.8	6.1	6.5	17.5	9.8	13.4
General revenue	100.0	25.8	-	12.0	7.4	7.9	20.6	10.8	15.6
Intergovernmental revenue	100.0	20.0	-	7.7	4.8	9.9	21.4	12.9	23.3
Federal Government	100.0	41.9	-	16.2	5.1	8.4	8.5	5.0	14.9
State government	100.0	20.1	-	7.5	3.7	9.3	18.5	14.8	26.1
From own sources	100.0	26.9	-	12.8	7.9	7.5	20.4	10.4	14.1
Taxes	100.0	27.8	-	10.3	9.3	8.0	20.2	11.0	13.4
Property	100.0	27.7	-	10.9	8.0	6.8	21.1	11.2	14.2
Other	100.0	27.9	-	9.9	10.0	8.6	19.8	10.9	13.0
Charges and miscellaneous	100.0	25.8	-	16.0	6.1	6.9	20.7	9.6	15.0
Utility and liquor store revenue	100.0	41.0	-	25.7	2.9	3.0	10.5	8.1	8.6
Employee retirement revenue	100.0	67.9	-	31.3	-	.3	.3	.1	.1
Expenditure	100.0	33.3	-	14.2	6.3	6.1	17.4	9.6	13.1
General expenditure	100.0	29.9	-	11.4	7.0	7.3	19.8	10.2	14.5
Current expenditure	100.0	28.7	-	13.3	7.4	6.8	20.0	9.8	14.0
Capital outlay	100.0	33.5	-	5.4	5.7	8.7	19.2	11.4	16.1
Education services:									
Education	100.0	-	-	-	-	-	29.1	-	70.9
Libraries	100.0	37.5	-	24.7	4.5	6.6	12.8	5.1	8.8
Social services and income maintenance:									
Public welfare	100.0	-	-	28.2	18.0	1.4	29.7	1.8	21.0
Hospitals	100.0	-	-	-	-	-	43.1	-	56.9
Health	100.0	25.3	-	13.3	13.1	3.7	18.6	10.7	15.1

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WASHINGTON—Con.									
Percent Distribution—Con.									
Transportation:									
Highways.....	100.0	22.5	—	7.4	7.7	10.4	24.6	11.6	15.8
Capital outlay.....	100.0	17.0	—	5.7	8.5	12.7	29.2	13.5	13.4
Air transportation.....	100.0	—	—	8.8	—	11.8	40.5	1.6	37.2
Other transportation.....	100.0	8.8	—	17.9	6.7	37.5	16.0	1.9	11.2
Public safety:									
Police protection.....	100.0	27.7	—	11.9	5.9	6.8	18.2	12.3	17.2
Fire protection.....	100.0	25.5	—	15.2	6.3	9.3	23.5	11.8	8.4
Correction.....	100.0	27.8	—	15.3	6.7	8.0	21.7	11.0	9.5
Protective inspection and regulation.....	100.0	44.3	—	6.9	3.7	8.1	21.5	6.7	8.7
Environment and housing:									
Natural resources.....	100.0	—	—	2.5	13.7	10.3	33.3	9.2	31.1
Parks and recreation.....	100.0	41.3	—	7.1	6.6	9.0	16.2	9.9	10.0
Housing and community development.....	100.0	52.5	—	8.9	7.2	4.4	15.1	4.1	7.9
Sewerage.....	100.0	25.2	—	10.8	6.3	6.6	20.5	9.9	20.6
Solid waste management.....	100.0	32.1	—	26.4	.4	2.9	17.5	7.1	13.7
Governmental administration:									
Financial administration.....	100.0	19.7	—	6.7	9.7	7.6	24.0	10.5	21.8
Judicial and legal.....	100.0	35.6	—	12.0	4.6	4.4	15.9	9.4	18.0
General public buildings.....	100.0	16.5	—	6.7	19.8	5.6	28.2	10.0	13.3
Other governmental administration.....	100.0	14.3	—	9.1	9.8	8.5	24.7	13.7	19.9
Interest on general debt.....	100.0	20.1	—	27.4	8.9	7.5	18.7	6.8	10.7
Other and unallocable.....	100.0	42.1	—	4.7	9.2	5.7	17.2	9.9	11.2
Utility and liquor store expenditure.....	100.0	42.1	—	22.8	4.5	2.4	10.3	8.4	9.6
Employee retirement expenditure.....	100.0	66.9	—	29.0	—	2.6	1.0	.2	.3
Debt outstanding at end of fiscal year.....	100.0	40.2	—	21.6	5.0	5.4	12.3	6.7	8.8
Exhibit: Salaries and wages.....	100.0	28.9	—	15.6	7.3	7.8	18.9	9.1	12.5
Per capita amounts (dollars)									
Revenue.....	1690.47	2890.03	—	2113.44	1730.47	1045.67	1409.70	1254.73	1216.82
General revenue.....	1255.06	1791.70	—	1191.36	1554.33	939.12	1227.93	1030.93	1049.06
Intergovernmental revenue.....	202.66	223.72	—	124.10	162.91	190.01	206.12	199.19	253.76
Federal government.....	19.17	44.41	—	24.58	16.53	15.32	7.74	7.26	15.34
State government.....	149.63	166.36	—	88.66	92.94	132.22	131.70	168.60	209.40
From own sources.....	1052.40	1567.98	—	1067.26	1391.41	749.11	1021.81	831.74	795.30
Taxes.....	586.79	903.40	—	477.59	914.21	444.68	564.19	491.41	421.73
Property.....	197.39	301.94	—	171.17	265.28	127.48	198.32	168.53	150.75
Other.....	389.40	601.46	—	306.42	648.93	317.21	365.87	322.88	270.98
Charges and miscellaneous.....	465.61	664.58	—	589.67	477.20	304.42	457.62	340.33	373.57
Utility and liquor store revenue.....	361.22	819.52	—	737.54	176.14	104.49	180.78	223.30	167.49
Employee retirement revenue.....	74.20	278.81	—	184.53	—	2.07	.99	.50	.27
Expenditure.....	1690.66	3111.73	—	1905.70	1792.22	982.33	1398.14	1227.67	1191.32
General expenditure.....	1289.27	2130.47	—	1163.78	1513.68	889.30	1217.26	994.15	1001.81
Current expenditure.....	979.82	1557.87	—	1031.18	1217.35	633.62	934.03	725.92	734.82
Capital outlay.....	309.45	572.60	—	132.60	296.33	255.68	283.23	268.23	266.99
Education services:									
Education.....	.03	—	—	—	—	—	.04	—	.11
Libraries.....	25.20	52.29	—	49.33	19.00	15.81	15.37	9.80	11.84
Social services and income maintenance:									
Public welfare.....	.98	—	—	2.20	2.96	.13	1.39	.13	1.11
Hospitals.....	.31	—	—	—	—	—	.63	—	.93
Health.....	23.71	33.25	—	25.04	52.14	8.38	21.03	19.33	19.24
Transportation:									
Highways.....	160.49	199.47	—	94.41	208.19	158.18	187.77	141.02	136.37
Capital outlay.....	94.90	89.14	—	43.13	134.60	114.97	132.05	97.10	67.99
Air transportation.....	1.89	—	—	1.32	—	2.12	3.63	.24	3.76
Other transportation.....	1.41	.69	—	2.00	1.59	5.02	1.07	.20	.85
Public safety:									
Police protection.....	174.45	267.65	—	164.42	171.74	113.08	150.84	162.68	161.28
Fire protection.....	106.04	149.76	—	127.88	112.21	93.22	118.67	94.76	47.86
Correction.....	15.13	23.30	—	18.41	17.03	11.43	15.60	12.67	7.68
Protective inspection and regulation.....	13.12	32.18	—	7.16	8.22	10.08	13.43	6.69	6.14
Environment and housing:									
Natural resources.....	9.08	—	—	1.79	20.76	8.90	14.36	6.32	15.15
Parks and recreation.....	125.79	287.29	—	70.72	139.73	107.46	96.64	94.54	67.20
Housing and community development.....	35.23	102.23	—	24.86	42.19	14.89	25.25	10.91	14.94
Sewerage.....	160.58	224.06	—	137.66	169.21	100.84	156.98	121.12	177.40
Solid waste management.....	80.55	142.86	—	168.52	5.66	22.33	66.98	43.15	59.23
Governmental administration:									
Financial administration.....	39.83	43.36	—	21.19	65.04	28.77	45.52	31.73	46.50
Judicial and legal.....	30.78	60.55	—	29.36	23.64	13.00	23.35	22.00	29.76
General public buildings.....	6.93	6.32	—	3.69	22.92	3.70	9.28	5.24	4.94
Other governmental administration.....	51.28	40.65	—	36.84	84.49	41.18	60.21	53.43	54.81
Interest on general debt.....	51.40	57.22	—	111.58	76.31	36.41	45.79	26.36	29.58
Other and unallocable.....	175.07	407.35	—	65.41	270.66	94.37	143.42	131.81	105.10
Utility and liquor store expenditure.....	366.78	853.19	—	662.33	278.54	84.50	179.20	232.91	189.00
Employee retirement expenditure.....	34.61	128.07	—	79.58	—	8.53	1.68	.62	.51
Debt outstanding at end of fiscal year.....	1506.82	3351.78	—	2588.06	1267.62	769.91	883.50	762.77	707.76
Exhibit: Salaries and wages.....	513.41	819.51	—	636.12	624.06	378.80	461.45	355.82	344.07

See footnote at end of table.

Table 13. **Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.**

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WEST VIRGINIA									
Amounts (thousand dollars)									
Number of municipalities	232	—	—	—	—	2	3	10	217
Population, 1996	666,039	—	—	—	—	110,039	92,996	150,939	312,065
Revenue	680,357	—	—	—	—	125,675	159,193	131,341	264,148
General revenue	592,695	—	—	—	—	122,347	139,261	110,830	220,257
Intergovernmental revenue	36,524	—	—	—	—	11,923	5,254	10,871	8,476
Federal Government	22,176	—	—	—	—	9,652	3,859	6,113	2,552
State government	13,252	—	—	—	—	1,873	1,086	4,668	5,625
From own sources	556,171	—	—	—	—	110,424	134,007	99,959	211,781
Taxes	207,849	—	—	—	—	60,164	31,080	51,693	64,912
Property	58,539	—	—	—	—	15,032	8,273	13,137	22,097
Other	149,310	—	—	—	—	45,132	22,807	38,556	42,815
Charges and miscellaneous	348,322	—	—	—	—	50,260	102,927	48,266	146,869
Utility and liquor store revenue	69,217	—	—	—	—	—	12,559	14,004	42,654
Employee retirement revenue	18,445	—	—	—	—	3,328	7,373	6,507	1,237
Expenditure	675,599	—	—	—	—	126,556	149,671	133,292	266,080
General expenditure	576,903	—	—	—	—	120,008	127,892	111,302	217,701
Current expenditure	531,518	—	—	—	—	110,063	120,448	101,251	199,756
Capital outlay	45,385	—	—	—	—	9,945	7,444	10,051	17,945
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	3,965	—	—	—	—	626	1,067	1,334	938
Social services and income maintenance:									
Public welfare	694	—	—	—	—	—	30	—	664
Hospitals	143,051	—	—	—	—	—	67,862	—	75,189
Health	3,619	—	—	—	—	2,746	245	386	242
Transportation:									
Highways	44,417	—	—	—	—	6,084	7,084	12,720	18,529
Capital outlay	5,098	—	—	—	—	786	874	1,512	1,926
Air transportation	965	—	—	—	—	—	942	—	23
Other transportation	7,986	—	—	—	—	4,455	1,968	1,139	424
Public safety:									
Police protection	67,944	—	—	—	—	16,056	10,019	15,926	25,943
Fire protection	40,849	—	—	—	—	14,343	8,497	11,879	6,130
Correction	294	—	—	—	—	—	—	—	294
Protective inspection and regulation	2,359	—	—	—	—	701	538	622	498
Environment and housing:									
Natural resources	1,442	—	—	—	—	491	109	4	838
Parks and recreation	31,746	—	—	—	—	15,725	2,789	5,906	7,326
Housing and community development	17,028	—	—	—	—	12,779	918	3,169	1,62
Sewerage	63,786	—	—	—	—	7,788	12,278	16,214	27,506
Solid waste management	30,777	—	—	—	—	6,256	2,646	7,214	14,661
Governmental administration:									
Financial administration	8,866	—	—	—	—	2,474	2,400	1,803	2,189
Judicial and legal	5,365	—	—	—	—	2,290	872	1,035	1,168
General public buildings	21,903	—	—	—	—	894	1,465	6,900	12,644
Other governmental administration	16,564	—	—	—	—	5,157	1,370	3,923	6,114
Interest on general debt	32,526	—	—	—	—	11,086	1,354	14,529	5,557
Other and unallocable	30,757	—	—	—	—	10,057	3,439	6,599	10,662
Utility and liquor store expenditure	78,837	—	—	—	—	—	15,339	16,155	47,343
Employee retirement expenditure	19,859	—	—	—	—	6,548	6,440	5,835	1,036
Debt outstanding at end of fiscal year	629,945	—	—	—	—	157,912	78,187	256,949	136,897
Exhibit: Salaries and wages	236,964	—	—	—	—	37,305	63,846	41,275	94,538
Percent Distribution									
Number of municipalities	100.0	—	—	—	—	9	1.3	4.3	93.5
Population, 1996	100.0	—	—	—	—	16.5	14.0	22.7	46.9
Revenue	100.0	—	—	—	—	18.5	23.4	19.3	38.8
General revenue	100.0	—	—	—	—	20.6	23.5	18.7	37.2
Intergovernmental revenue	100.0	—	—	—	—	32.6	14.4	29.8	23.2
Federal Government	100.0	—	—	—	—	43.5	17.4	27.6	11.5
State government	100.0	—	—	—	—	14.1	8.2	35.2	42.4
From own sources	100.0	—	—	—	—	19.9	24.1	18.0	38.1
Taxes	100.0	—	—	—	—	28.9	15.0	24.9	31.2
Property	100.0	—	—	—	—	25.7	14.1	22.4	37.7
Other	100.0	—	—	—	—	30.2	15.3	25.8	28.7
Charges and miscellaneous	100.0	—	—	—	—	14.4	29.5	13.9	42.2
Utility and liquor store revenue	100.0	—	—	—	—	—	18.1	20.2	61.6
Employee retirement revenue	100.0	—	—	—	—	18.0	40.0	35.3	6.7
Expenditure	100.0	—	—	—	—	18.7	22.2	19.7	39.4
General expenditure	100.0	—	—	—	—	20.8	22.2	19.3	37.7
Current expenditure	100.0	—	—	—	—	20.7	22.7	19.0	37.6
Capital outlay	100.0	—	—	—	—	21.9	16.4	22.1	39.5
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	15.8	26.9	33.6	23.7
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	—	4.3	—	95.7
Hospitals	100.0	—	—	—	—	—	47.4	—	52.6
Health	100.0	—	—	—	—	75.9	6.8	10.7	6.7

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WEST VIRGINIA—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	—	—	13.7	15.9	28.6	41.7
Capital outlay	100.0	—	—	—	—	15.4	17.1	29.7	37.8
Air transportation	100.0	—	—	—	—	—	97.6	—	2.4
Other transportation	100.0	—	—	—	—	55.8	24.6	14.3	5.3
Public safety:									
Police protection	100.0	—	—	—	—	23.6	14.7	23.4	38.2
Fire protection	100.0	—	—	—	—	35.1	20.8	29.1	15.0
Correction	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation	100.0	—	—	—	—	29.7	22.8	26.4	21.1
Environment and housing:									
Natural resources	100.0	—	—	—	—	34.0	7.6	.3	58.1
Parks and recreation	100.0	—	—	—	—	49.5	8.8	18.6	23.1
Housing and community development	100.0	—	—	—	—	75.0	5.4	18.6	1.0
Sewerage	100.0	—	—	—	—	12.2	19.2	25.4	43.1
Solid waste management	100.0	—	—	—	—	20.3	8.6	23.4	47.6
Governmental administration:									
Financial administration	100.0	—	—	—	—	27.9	27.1	20.3	24.7
Judicial and legal	100.0	—	—	—	—	42.7	16.3	19.3	21.8
General public buildings	100.0	—	—	—	—	4.1	6.7	31.5	57.7
Other governmental administration	100.0	—	—	—	—	31.1	8.3	23.7	36.9
Interest on general debt	100.0	—	—	—	—	34.1	4.2	44.7	17.1
Other and unallocable	100.0	—	—	—	—	32.7	11.2	21.5	34.7
Utility and liquor store expenditure	100.0	—	—	—	—	—	19.5	20.5	60.1
Employee retirement expenditure	100.0	—	—	—	—	33.0	32.4	29.4	5.2
Debt outstanding at end of fiscal year	100.0	—	—	—	—	25.1	12.4	40.8	21.7
Exhibit: Salaries and wages	100.0	—	—	—	—	15.7	26.9	17.4	39.9
Per capita amounts (dollars)									
Revenue	1021.50	—	—	—	—	1142.10	1711.83	870.16	846.45
General revenue	889.88	—	—	—	—	1111.85	1497.49	734.27	705.80
Intergovernmental revenue	54.84	—	—	—	—	108.35	56.50	72.02	27.16
Federal Government	33.30	—	—	—	—	87.71	41.50	40.50	8.18
State government	19.90	—	—	—	—	17.02	11.68	30.93	18.03
From own sources	835.04	—	—	—	—	1003.50	1441.00	662.25	678.64
Taxes	312.07	—	—	—	—	546.75	334.21	342.48	208.01
Property	87.89	—	—	—	—	136.61	88.96	87.04	70.81
Other	224.18	—	—	—	—	410.15	245.25	255.44	137.20
Charges and miscellaneous	522.98	—	—	—	—	456.75	1106.79	319.77	470.64
Utility and liquor store revenue	103.92	—	—	—	—	—	135.05	92.78	136.68
Employee retirement revenue	27.69	—	—	—	—	30.24	79.28	43.11	3.96
Expenditure	1014.35	—	—	—	—	1150.10	1609.43	883.09	852.64
General expenditure	866.17	—	—	—	—	1090.60	1375.24	737.40	697.61
Current expenditure	798.03	—	—	—	—	1000.22	1295.20	670.81	640.11
Capital outlay	68.14	—	—	—	—	90.38	80.05	66.59	57.50
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	5.95	—	—	—	—	5.69	11.47	8.84	3.01
Social services and income maintenance:									
Public welfare	1.04	—	—	—	—	—	.32	—	2.13
Hospitals	214.78	—	—	—	—	—	729.73	—	240.94
Health	5.43	—	—	—	—	24.95	2.63	2.56	.78
Transportation:									
Highways	66.69	—	—	—	—	55.29	76.18	84.27	59.38
Capital outlay	7.65	—	—	—	—	7.14	9.40	10.02	6.17
Air transportation	1.45	—	—	—	—	—	10.13	—	.07
Other transportation	11.99	—	—	—	—	40.49	21.16	7.55	1.36
Public safety:									
Police protection	102.01	—	—	—	—	145.91	107.74	105.51	83.13
Fire protection	61.33	—	—	—	—	130.34	91.37	78.70	19.64
Correction .....	.44	—	—	—	—	—	—	—	.94
Protective inspection and regulation	3.54	—	—	—	—	6.37	5.79	4.12	1.60
Environment and housing:									
Natural resources	2.17	—	—	—	—	4.46	1.17	.03	2.69
Parks and recreation	47.66	—	—	—	—	142.90	29.99	39.13	23.48
Housing and community development	25.57	—	—	—	—	116.13	9.87	21.00	.52
Sewerage	95.77	—	—	—	—	70.77	132.03	107.42	88.14
Solid waste management	46.21	—	—	—	—	56.85	28.45	47.79	46.98
Governmental administration:									
Financial administration	13.31	—	—	—	—	22.48	25.81	11.95	7.01
Judicial and legal	8.06	—	—	—	—	20.81	9.38	6.86	3.74
General public buildings	32.89	—	—	—	—	8.12	15.75	45.71	40.52
Other governmental administration	24.87	—	—	—	—	46.87	14.73	25.99	19.59
Interest on general debt	48.83	—	—	—	—	100.75	14.56	96.26	17.81
Other and unallocable	46.18	—	—	—	—	91.39	36.98	43.72	34.17
Utility and liquor store expenditure	118.37	—	—	—	—	—	164.94	107.03	151.71
Employee retirement expenditure	29.82	—	—	—	—	59.51	69.25	38.66	3.32
Debt outstanding at end of fiscal year	945.81	—	—	—	—	1435.05	840.76	1702.34	438.68
Exhibit: Salaries and wages	355.78	—	—	—	—	339.02	686.55	273.45	302.94

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WISCONSIN									
Amounts (thousand dollars)									
Number of municipalities	583	1	—	2	2	7	14	42	515
Population, 1996	3,531,363	590,503	—	299,706	169,460	412,610	487,869	626,873	944,342
Revenue	4,413,410	1,073,529	—	364,826	189,520	431,902	534,658	698,446	1,120,529
General revenue	3,510,716	697,923	—	338,330	172,921	398,602	477,853	541,913	883,174
Intergovernmental revenue	1,318,395	371,294	—	122,016	72,222	131,067	140,822	161,948	319,026
Federal Government	129,515	72,384	—	16,113	6,326	14,849	11,817	1,649	6,377
State government	1,119,977	297,922	—	98,416	60,213	107,292	120,628	146,345	289,161
From own sources	2,192,321	326,629	—	216,314	100,699	267,535	337,031	379,965	564,148
Taxes	1,153,858	164,954	—	125,148	61,808	138,039	182,755	215,007	266,147
Property	1,060,039	154,697	—	114,043	58,789	126,143	165,049	199,031	242,287
Other	93,819	10,257	—	11,105	3,019	11,896	17,706	15,976	23,860
Charges and miscellaneous	1,038,463	161,675	—	91,166	38,891	129,496	154,276	164,958	298,001
Utility and liquor store revenue	582,474	55,386	—	26,496	16,599	33,300	56,805	156,533	237,355
Employee retirement revenue	320,220	320,220	—	—	—	—	—	—	—
Expenditure	4,504,896	886,714	—	381,091	187,013	447,723	591,085	778,217	1,233,053
General expenditure	3,684,708	720,567	—	319,332	163,607	398,213	511,284	610,658	961,047
Current expenditure	2,948,116	602,997	—	268,283	154,986	331,963	401,119	491,169	697,599
Capital outlay	736,592	117,570	—	51,049	8,621	66,250	110,165	119,489	263,448
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	132,107	20,264	—	7,127	6,433	23,115	18,347	21,670	35,151
Social services and income maintenance:									
Public welfare	13,640	—	—	48	—	7,330	—	2	6,260
Hospitals	5,424	—	—	—	—	—	—	—	5,424
Health	87,960	24,369	—	8,722	5,983	12,726	10,695	11,601	13,864
Transportation:									
Highways	577,966	57,375	—	44,170	18,315	68,739	84,832	110,738	193,797
Capital outlay	279,577	27,710	—	23,723	5,038	33,228	39,419	53,618	96,841
Air transportation	7,626	—	—	—	1,603	1,629	208	1,104	3,082
Other transportation	34,607	10,822	—	8,848	1,826	3,977	3,871	1,132	4,131
Public safety:									
Police protection	590,085	155,573	—	49,566	35,414	59,081	76,859	92,904	120,688
Fire protection	348,482	69,578	—	39,761	23,113	42,460	51,520	51,179	70,871
Correction	605	—	—	—	481	41	1	20	62
Protective inspection and regulation	29,084	4,945	—	3,327	1,245	3,539	5,733	5,242	5,053
Environment and housing:									
Natural resources	53,597	9,151	—	11,890	2,951	3,561	5,076	5,160	15,808
Parks and recreation	190,692	9,104	—	33,023	11,538	26,779	22,941	38,239	49,068
Housing and community development	129,485	70,904	—	11,897	3,511	10,006	10,207	8,776	18,184
Sewerage	467,167	72,014	—	28,674	13,752	37,739	71,488	78,202	165,298
Solid waste management	174,474	38,227	—	17,240	8,463	22,111	21,699	26,695	40,039
Governmental administration:									
Financial administration	92,734	31,510	—	6,589	3,066	13,381	11,233	11,256	15,699
Judicial and legal	35,220	10,506	—	2,498	1,235	2,807	4,040	5,225	8,909
General public buildings	49,668	9,496	—	942	1,542	3,634	7,420	8,464	18,170
Other governmental administration	99,723	8,557	—	8,180	3,497	10,531	15,787	17,326	35,845
Interest on general debt	231,285	24,039	—	21,149	15,476	29,447	39,676	38,623	62,875
Other and unallocable	333,077	94,133	—	15,681	4,163	15,580	49,651	81,100	72,769
Utility and liquor store expenditure	686,254	32,213	—	61,759	23,406	49,510	79,801	167,559	272,006
Employee retirement expenditure	133,934	133,934	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	4,839,233	552,516	—	451,018	260,031	552,640	759,105	840,280	1,423,643
Exhibit: Salaries and wages	1,272,965	351,167	—	131,653	71,592	141,292	163,676	174,423	239,162
Percent Distribution									
Number of municipalities	100.0	.2	—	.3	.3	1.2	2.4	7.2	88.3
Population, 1996	100.0	16.7	—	8.5	4.8	11.7	13.8	17.8	26.7
Revenue	100.0	24.3	—	8.3	4.3	9.8	12.1	15.8	25.4
General revenue	100.0	19.9	—	9.6	4.9	11.4	13.6	15.4	25.2
Intergovernmental revenue	100.0	28.2	—	9.3	5.5	9.9	10.7	12.3	24.2
Federal Government	100.0	55.9	—	12.4	4.9	11.5	9.1	1.3	4.9
State government	100.0	26.6	—	8.8	5.4	9.6	10.8	13.1	25.8
From own sources	100.0	14.9	—	9.9	4.6	12.2	15.4	17.3	25.7
Taxes	100.0	14.3	—	10.8	5.4	12.0	15.8	18.6	23.1
Property	100.0	14.6	—	10.8	5.5	11.9	15.6	18.8	22.9
Other	100.0	10.9	—	11.8	3.2	12.7	18.9	17.0	25.4
Charges and miscellaneous	100.0	15.6	—	8.8	3.7	12.5	14.9	15.9	28.7
Utility and liquor store revenue	100.0	9.5	—	4.5	2.8	5.7	9.8	26.9	40.7
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	19.7	—	8.5	4.2	9.9	13.1	17.3	27.4
General expenditure	100.0	19.6	—	8.7	4.4	10.8	13.9	16.6	26.1
Current expenditure	100.0	20.5	—	9.1	5.3	11.3	13.6	16.7	23.7
Capital outlay	100.0	16.0	—	6.9	1.2	9.0	15.0	16.2	35.8
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	15.3	—	5.4	4.9	17.5	13.9	16.4	26.6
Social services and income maintenance:									
Public welfare	100.0	—	—	.4	—	53.7	—	—	45.9
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	27.7	—	9.9	6.8	14.5	12.2	13.2	15.8

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WISCONSIN—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	9.9	—	7.6	3.2	11.9	14.7	19.2	33.5
Capital outlay	100.0	9.9	—	8.5	1.8	11.9	14.1	19.2	34.6
Air transportation	100.0	—	—	—	21.0	21.4	2.7	14.5	40.4
Other transportation	100.0	31.3	—	25.6	5.3	11.5	11.2	3.3	11.9
Public safety:									
Police protection	100.0	26.4	—	8.4	6.0	10.0	13.0	15.7	20.5
Fire protection	100.0	20.0	—	11.4	6.6	12.2	14.8	14.7	20.3
Correction	100.0	—	—	—	79.5	6.8	.2	3.3	10.2
Protective inspection and regulation	100.0	17.0	—	11.4	4.3	12.2	19.7	18.0	17.4
Environment and housing:									
Natural resources	100.0	17.1	—	22.2	5.5	6.6	9.5	9.6	29.5
Parks and recreation	100.0	4.8	—	17.3	6.1	14.0	12.0	20.1	25.7
Housing and community development	100.0	54.8	—	9.2	2.7	7.7	7.9	3.7	14.0
Sewerage	100.0	15.4	—	6.1	2.9	8.1	15.3	16.7	35.4
Solid waste management	100.0	21.9	—	9.9	4.9	12.7	12.4	15.3	22.9
Governmental administration:									
Financial administration	100.0	34.0	—	7.1	3.3	14.4	12.1	12.1	16.9
Judicial and legal	100.0	29.8	—	7.1	3.5	8.0	11.5	14.8	25.3
General public buildings	100.0	19.1	—	1.9	3.1	7.3	14.9	17.0	36.6
Other governmental administration	100.0	8.6	—	8.2	3.5	10.6	15.8	17.4	35.9
Interest on general debt	100.0	10.4	—	9.1	6.7	12.7	17.2	16.7	27.2
Other and unallocable	100.0	28.3	—	4.7	1.2	4.7	14.9	24.3	21.8
Utility and liquor store expenditure	100.0	4.7	—	9.0	3.4	7.2	11.6	24.4	39.6
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	11.4	—	9.3	5.4	11.4	15.7	17.4	29.4
Exhibit: Salaries and wages	100.0	27.6	—	10.3	5.6	11.1	12.9	13.7	18.8
Per capita amounts (dollars)									
Revenue	1249.78	1817.99	—	1217.28	1118.38	1046.76	1095.90	1114.17	1186.57
General revenue	994.15	1181.91	—	1128.87	1020.42	966.05	979.47	864.47	935.23
Intergovernmental revenue	373.34	628.78	—	407.12	426.19	317.65	288.65	258.34	337.83
Federal government	36.68	122.58	—	53.76	37.33	35.99	24.22	2.63	6.75
State government	317.15	504.52	—	328.38	355.32	260.03	247.25	233.45	306.20
From own sources	620.81	553.14	—	721.75	594.23	648.40	690.82	606.13	597.40
Taxes	326.75	279.34	—	417.57	364.74	334.55	374.60	342.98	281.83
Property	300.18	261.97	—	380.52	346.92	305.72	338.31	317.50	256.57
Other	26.57	17.37	—	37.05	17.82	28.83	36.29	25.49	25.27
Charges and miscellaneous	294.07	273.79	—	304.18	229.50	313.85	316.22	263.14	315.56
Utility and liquor store revenue	164.94	93.79	—	88.41	97.95	80.71	116.43	249.70	251.34
Employee retirement revenue	90.68	542.28	—	—	—	—	—	—	—
Expenditure	1275.68	1501.62	—	1271.55	1103.58	1085.10	1211.56	1241.43	1305.73
General expenditure	1043.42	1220.26	—	1065.48	965.46	965.11	1047.99	974.13	1017.69
Current expenditure	834.84	1021.16	—	895.15	914.59	804.54	822.19	783.52	738.71
Capital outlay	208.59	199.10	—	170.33	50.87	160.56	225.81	190.61	278.98
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	37.41	34.32	—	23.78	37.96	56.02	37.61	34.57	37.22
Social services and income maintenance:									
Public welfare	3.86	—	—	.16	—	17.76	—	—	6.63
Hospitals	1.54	—	—	—	—	—	—	—	5.74
Health	24.91	41.27	—	29.10	35.31	30.84	21.92	18.51	14.68
Transportation:									
Highways	163.67	97.16	—	147.38	108.08	166.60	173.88	176.65	205.22
Capital outlay	79.17	46.93	—	79.15	29.73	80.53	80.80	85.53	102.55
Air transportation	2.16	—	—	—	9.46	3.95	.43	1.76	3.26
Other transportation	9.80	18.33	—	29.52	10.78	9.64	7.93	1.81	4.37
Public safety:									
Police protection	167.10	263.46	—	165.38	208.98	143.19	157.54	148.20	127.80
Fire protection	98.68	117.83	—	132.67	136.39	102.91	105.60	81.64	75.05
Correction .....	.17	—	—	—	2.84	.10	—	.03	.07
Protective inspection and regulation	8.24	8.37	—	11.10	7.35	8.58	11.75	8.36	5.35
Environment and housing:									
Natural resources	15.18	15.50	—	39.67	17.41	8.63	10.40	8.23	16.74
Parks and recreation	54.00	15.42	—	110.18	68.09	64.90	47.02	61.00	51.96
Housing and community development	36.67	120.07	—	39.70	20.72	24.25	20.92	7.62	19.26
Sewerage	132.29	121.95	—	95.67	81.15	91.46	146.53	124.75	175.04
Solid waste management	49.41	64.74	—	57.52	49.94	53.59	44.48	42.58	42.40
Governmental administration:									
Financial administration	26.26	53.36	—	21.98	18.09	32.43	23.02	17.96	16.62
Judicial and legal	9.97	17.79	—	8.33	7.29	6.80	8.28	8.34	9.43
General public buildings	14.06	16.08	—	3.14	9.10	8.81	15.21	13.50	19.24
Other governmental administration	28.24	14.49	—	27.29	20.64	25.52	32.36	27.64	37.96
Interest on general debt	65.49	40.71	—	70.57	91.33	71.37	81.33	61.61	66.58
Other and unallocable	94.32	159.41	—	52.32	24.57	37.76	101.77	129.37	77.06
Utility and liquor store expenditure	194.33	54.55	—	206.07	138.12	119.99	163.57	267.29	288.04
Employee retirement expenditure	37.93	226.81	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1370.36	935.67	—	1504.87	1534.47	1339.38	1555.96	1340.43	1507.55
Exhibit: Salaries and wages	360.47	594.69	—	439.27	422.47	342.43	335.49	278.24	253.26

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WYOMING									
Amounts (thousand dollars)									
Number of municipalities	97	—	—	—	—	1	2	6	88
Population, 1996	334,022	—	—	—	—	53,729	75,383	88,527	116,383
Revenue	389,267	—	—	—	—	58,092	85,752	102,008	143,415
General revenue	315,085	—	—	—	—	46,837	74,911	80,898	112,439
Intergovernmental revenue	198,411	—	—	—	—	25,478	46,319	52,202	74,412
Federal Government	7,605	—	—	—	—	2,468	745	2,127	2,265
State government	141,086	—	—	—	—	15,511	32,885	35,169	57,521
From own sources	116,674	—	—	—	—	21,359	28,592	28,696	38,027
Taxes	23,420	—	—	—	—	5,164	4,793	6,039	7,424
Property	11,804	—	—	—	—	2,294	2,626	3,206	3,678
Other	11,616	—	—	—	—	2,870	2,167	2,833	3,746
Charges and miscellaneous	93,254	—	—	—	—	16,195	23,799	22,657	30,603
Utility and liquor store revenue	67,703	—	—	—	—	9,686	6,943	20,098	30,976
Employee retirement revenue	6,479	—	—	—	—	1,569	3,898	1,012	—
Expenditure	353,866	—	—	—	—	52,711	74,383	95,071	131,701
General expenditure	269,235	—	—	—	—	39,939	65,279	71,424	92,593
Current expenditure	211,946	—	—	—	—	30,932	48,741	56,963	75,310
Capital outlay	57,289	—	—	—	—	9,007	16,538	14,461	17,283
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	66	—	—	—	—	—	—	11	55
Social services and income maintenance:									
Public welfare	1,750	—	—	—	—	30	1,130	102	488
Hospitals	18	—	—	—	—	—	—	—	18
Health	3,979	—	—	—	—	756	1,510	416	1,297
Transportation:									
Highways	41,358	—	—	—	—	8,602	5,652	14,293	12,811
Capital outlay	19,574	—	—	—	—	5,146	2,178	7,901	4,349
Air transportation	4,324	—	—	—	—	13	—	1,579	2,732
Other transportation	256	—	—	—	—	189	39	28	—
Public safety:									
Police protection	43,047	—	—	—	—	5,361	8,981	12,654	16,051
Fire protection	17,229	—	—	—	—	4,341	7,031	3,765	2,092
Correction	287	—	—	—	—	—	153	40	94
Protective inspection and regulation	2,902	—	—	—	—	295	990	1,132	485
Environment and housing:									
Natural resources	13	—	—	—	—	—	—	—	13
Parks and recreation	26,715	—	—	—	—	4,204	7,026	7,340	8,145
Housing and community development	4,479	—	—	—	—	983	448	1,398	1,650
Sewerage	31,967	—	—	—	—	3,868	13,973	6,872	7,254
Solid waste management	15,324	—	—	—	—	1,784	5,009	3,526	5,005
Governmental administration:									
Financial administration	10,953	—	—	—	—	1,738	1,599	2,281	5,335
Judicial and legal	4,414	—	—	—	—	543	979	1,341	1,551
General public buildings	6,817	—	—	—	—	560	1,604	1,741	2,912
Other governmental administration	12,745	—	—	—	—	1,758	2,576	2,880	5,531
Interest on general debt	11,532	—	—	—	—	1,930	389	3,990	5,223
Other and unallocable	29,060	—	—	—	—	2,984	6,190	6,035	13,851
Utility and liquor store expenditure	82,281	—	—	—	—	11,954	7,953	23,266	39,108
Employee retirement expenditure	2,350	—	—	—	—	818	1,151	381	—
Debt outstanding at end of fiscal year	257,279	—	—	—	—	69,147	21,311	65,035	101,786
Exhibit: Salaries and wages	105,579	—	—	—	—	14,250	26,528	26,847	37,954
Percent Distribution									
Number of municipalities	100.0	—	—	—	—	1.0	2.1	6.2	90.7
Population, 1996	100.0	—	—	—	—	16.1	22.6	26.5	34.8
Revenue	100.0	—	—	—	—	14.9	22.0	26.2	36.8
General revenue	100.0	—	—	—	—	14.9	23.8	25.7	35.7
Intergovernmental revenue	100.0	—	—	—	—	12.8	23.3	26.3	37.5
Federal Government	100.0	—	—	—	—	32.5	9.8	28.0	29.8
State government	100.0	—	—	—	—	11.0	23.3	24.9	40.8
From own sources	100.0	—	—	—	—	18.3	24.5	24.6	32.6
Taxes	100.0	—	—	—	—	22.0	20.5	25.8	31.7
Property	100.0	—	—	—	—	19.4	22.2	27.2	31.2
Other	100.0	—	—	—	—	24.7	18.7	24.4	32.2
Charges and miscellaneous	100.0	—	—	—	—	17.4	25.5	24.3	32.8
Utility and liquor store revenue	100.0	—	—	—	—	14.3	10.3	29.7	45.8
Employee retirement revenue	100.0	—	—	—	—	24.2	60.2	15.6	—
Expenditure	100.0	—	—	—	—	14.9	21.0	26.9	37.2
General expenditure	100.0	—	—	—	—	14.8	24.2	26.5	34.4
Current expenditure	100.0	—	—	—	—	14.6	23.0	26.9	35.5
Capital outlay	100.0	—	—	—	—	15.7	28.9	25.2	30.2
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	—	—	16.7	83.3
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	1.7	64.6	5.8	27.9
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	—	—	—	—	19.0	37.9	10.5	32.6

See footnote at end of table.

Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 1996-97—Con.

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

Item	Municipalities with a 1996 population of--								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WYOMING—Con.									
Percent Distribution—Con.									
Transportation:									
Highways	100.0	—	—	—	—	20.8	13.7	34.6	31.0
Capital outlay	100.0	—	—	—	—	26.3	11.1	40.4	22.2
Air transportation	100.0	—	—	—	—	.3	—	36.5	63.2
Other transportation	100.0	—	—	—	—	73.8	15.2	10.9	—
Public safety:									
Police protection	100.0	—	—	—	—	12.5	20.9	29.4	37.3
Fire protection	100.0	—	—	—	—	25.2	40.8	21.9	12.1
Correction	100.0	—	—	—	—	—	53.3	13.9	32.8
Protective inspection and regulation	100.0	—	—	—	—	10.2	34.1	39.0	16.7
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	—	—	—	—	15.7	26.3	27.5	30.5
Housing and community development	100.0	—	—	—	—	21.9	10.0	31.2	36.8
Sewerage	100.0	—	—	—	—	12.1	43.7	21.5	22.7
Solid waste management	100.0	—	—	—	—	11.6	32.7	23.0	32.7
Governmental administration:									
Financial administration	100.0	—	—	—	—	15.9	14.6	20.8	48.7
Judicial and legal	100.0	—	—	—	—	12.3	22.2	30.4	35.1
General public buildings	100.0	—	—	—	—	8.2	23.5	25.5	42.7
Other governmental administration	100.0	—	—	—	—	13.8	20.2	22.6	43.4
Interest on general debt	100.0	—	—	—	—	16.7	3.4	34.6	45.3
Other and unallocable	100.0	—	—	—	—	10.3	21.3	20.8	47.7
Utility and liquor store expenditure	100.0	—	—	—	—	14.5	9.7	28.3	47.5
Employee retirement expenditure	100.0	—	—	—	—	34.8	49.0	16.2	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	26.9	8.3	25.3	39.6
Exhibit: Salaries and wages	100.0	—	—	—	—	13.5	25.1	25.4	35.9
Per capita amounts (dollars)									
Revenue	1165.39	—	—	—	—	1081.20	1137.55	1152.28	1232.27
General revenue	943.31	—	—	—	—	871.73	993.74	913.82	966.11
Intergovernmental revenue	594.01	—	—	—	—	474.19	614.45	589.67	639.37
Federal Government	22.77	—	—	—	—	45.93	9.88	24.03	19.46
State government	422.39	—	—	—	—	288.69	436.24	397.27	494.24
From own sources	349.30	—	—	—	—	397.53	379.29	324.15	326.74
Taxes	70.12	—	—	—	—	96.11	63.58	68.22	63.79
Property	35.34	—	—	—	—	42.70	34.84	36.21	31.60
Other	34.78	—	—	—	—	53.42	28.75	32.00	32.19
Charges and miscellaneous	279.19	—	—	—	—	301.42	315.71	255.93	262.95
Utility and liquor store revenue	202.69	—	—	—	—	180.28	92.10	227.03	266.16
Employee retirement revenue	19.40	—	—	—	—	29.20	51.71	11.43	—
Expenditure	1059.41	—	—	—	—	981.05	986.73	1073.92	1131.62
General expenditure	806.04	—	—	—	—	743.34	865.96	806.80	795.59
Current expenditure	634.53	—	—	—	—	575.70	646.58	643.45	647.09
Capital outlay	171.51	—	—	—	—	167.64	219.39	163.35	148.50
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries . . . . .	.20	—	—	—	—	—	—	.12	.47
Social services and income maintenance:									
Public welfare	5.24	—	—	—	—	.56	14.99	1.15	4.19
Hospitals . . . . .	.05	—	—	—	—	—	—	—	.15
Health	11.91	—	—	—	—	14.07	20.03	4.70	11.14
Transportation:									
Highways	123.82	—	—	—	—	160.10	74.98	161.45	110.08
Capital outlay	58.60	—	—	—	—	95.78	28.89	89.25	37.37
Air transportation	12.95	—	—	—	—	.24	—	17.84	23.47
Other transportation . . . . .	.77	—	—	—	—	3.52	.52	.32	—
Public safety:									
Police protection	128.87	—	—	—	—	99.78	119.14	142.94	137.92
Fire protection	51.58	—	—	—	—	80.79	93.27	42.53	17.98
Correction . . . . .	.86	—	—	—	—	—	2.03	.45	.81
Protective inspection and regulation	8.69	—	—	—	—	5.49	13.13	12.79	4.17
Environment and housing:									
Natural resources . . . . .	.04	—	—	—	—	—	—	—	.11
Parks and recreation	79.98	—	—	—	—	78.24	93.20	82.91	69.98
Housing and community development	13.41	—	—	—	—	18.30	5.94	15.79	14.18
Sewerage	95.70	—	—	—	—	71.99	185.36	77.63	62.33
Solid waste management	45.88	—	—	—	—	33.20	66.45	39.83	43.00
Governmental administration:									
Financial administration	32.79	—	—	—	—	32.35	21.21	25.77	45.84
Judicial and legal	13.21	—	—	—	—	10.11	12.99	15.15	13.33
General public buildings	20.41	—	—	—	—	10.42	21.28	19.67	25.02
Other governmental administration	38.16	—	—	—	—	32.72	34.17	32.53	47.52
Interest on general debt	34.52	—	—	—	—	35.92	5.16	45.07	44.88
Other and unallocable	87.00	—	—	—	—	55.54	82.11	68.17	119.01
Utility and liquor store expenditure	246.33	—	—	—	—	222.49	105.50	262.81	336.03
Employee retirement expenditure	7.04	—	—	—	—	15.22	15.27	4.30	—
Debt outstanding at end of fiscal year	770.25	—	—	—	—	1286.96	282.70	734.63	874.58
Exhibit: Salaries and wages	316.08	—	—	—	—	265.22	351.91	303.26	326.11

¹Includes unemployment compensation amounts for the District of Columbia.

Table 14. National Summary of Township Government Finances: 1996-97, 1991-92, and 1986-87

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

Item	1996-97		1991-92		1986-87		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1991-92 to 1996-97	1986-87 to 1991-92
	1	2	3	4	5	6	7	8
REVENUE								
Revenue	27,687	100.0	21,858	100.0	15,060	100.0	26.7	45.1
General revenue	26,111	94.3	20,624	94.4	14,176	94.1	26.6	45.5
Intergovernmental revenue	6,087	22.0	5,002	22.9	3,982	26.4	21.7	25.6
Federal government	332	1.2	240	1.1	481	3.2	38.4	-50.1
State government	5,155	18.6	4,322	19.8	3,206	21.3	19.3	34.8
General local government support	1,756	6.3	1,701	7.8	1,328	8.8	-59.4	28.1
Other	3,399	12.3	2,621	12.0	1,878	12.5	99.8	39.6
Local government	600	2.2	440	2.0	295	2.0	-77.1	49.2
General revenue from own sources	20,024	72.3	15,621	71.5	10,194	67.7	38.3	53.2
Taxes	15,794	57.0	12,416	56.8	8,109	53.8	27.2	53.1
Property	14,592	52.7	11,547	52.8	7,476	49.6	26.4	54.5
Other	1,201	4.3	869	4.0	633	4.2	38.2	37.3
Charges and miscellaneous	4,230	15.3	3,205	14.7	2,084	13.8	32.0	53.8
Utility and liquor store revenue	1,228	4.4	1,086	5.0	752	5.0	13.1	44.4
Water supply	703	2.5	565	2.6	380	2.5	24.4	48.7
Electric power	514	1.9	511	2.3	366	2.4	.7	39.6
Other	11	-	10	-	6	-	8.8	66.7
Employee retirement revenue	348	1.3	148	.7	133	.9	135.4	11.3
EXPENDITURE								
Expenditure	27,301	100.0	22,386	100.0	14,710	100.0	22.0	52.2
By character and object:								
Intergovernmental expenditure	1,473	5.4	1,080	4.8	626	4.3	36.3	72.5
Direct expenditure	25,828	94.6	21,305	95.2	14,085	95.8	21.2	51.3
Current operation	21,363	78.3	17,852	79.7	11,748	79.9	19.7	52.0
Capital outlay	3,236	11.9	2,458	11.0	1,681	11.4	31.6	46.2
Construction	2,234	8.2	1,805	8.1	1,118	7.6	23.8	61.4
Other	1,001	3.7	652	2.9	563	3.8	53.6	15.8
Assistance and subsidies	57	.2	15	.1	7	-	277.4	114.3
Interest on debt	955	3.5	850	3.8	541	3.7	12.4	57.1
Insurance benefits and repayments	217	.8	131	.6	107	.7	65.8	22.4
Exhibit: Salaries and wages	10,303	37.7	8,385	37.5	5,801	39.4	22.9	44.5
By function:								
General expenditure	25,779	94.4	21,051	94.0	13,768	93.6	22.5	52.9
Current expenditure	22,745	83.3	18,802	84.0	12,203	83.0	21.0	54.1
Capital outlay	3,035	11.1	2,249	10.9	1,565	10.6	34.9	43.7
Education services:								
Education	7,374	27.0	6,110	27.3	3,862	26.3	20.7	58.2
Libraries	398	1.5	288	1.3	194	1.3	38.1	48.5
Social services and income maintenance:								
Public welfare	234	.9	238	1.1	167	1.1	-1.7	42.5
Hospitals	35	.1	67	.3	75	.5	-48.2	-10.7
Health	241	.9	191	.9	106	.7	26.2	80.2
Transportation:								
Highways	3,481	12.8	2,822	12.6	2,227	15.1	23.4	26.7
Other transportation	86	.3	76	.3	67	.5	13.1	13.4
Public safety:								
Police protection	2,199	8.1	1,781	8.0	1,137	7.7	23.4	56.6
Fire protection	1,277	4.7	1,007	4.5	672	4.6	26.8	49.9
Other public safety	175	.6	154	.7	84	.6	13.5	83.3
Environment and housing:								
Parks and recreation	772	2.8	614	2.7	390	2.7	25.8	57.4
Sewerage	1,225	4.5	1,014	4.5	705	4.8	20.8	43.8
Solid waste management	1,249	4.6	1,203	5.4	512	3.5	3.9	135.0
Other environment and housing	232	.8	145	.6	114	.8	59.8	27.2
Governmental administration:								
Financial administration	919	3.4	613	2.7	401	2.7	49.9	52.9
Judicial and legal	208	.8	182	.8	103	.7	14.1	76.7
General public buildings	414	1.5	311	1.4	229	1.6	33.2	35.8
Other government administration	727	2.7	726	3.2	490	3.3	.2	48.2
Interest on general debt	880	3.2	781	3.5	502	3.4	12.6	55.6
Other and unallocable	3,654	13.4	2,726	12.2	1,731	11.8	34.0	57.5
Utility and liquor store expenditure	1,304	4.8	1,204	5.4	835	5.7	8.3	44.2
Water supply	799	2.9	701	3.1	472	3.2	14.0	48.5
Electric power	491	1.8	488	2.2	354	2.4	.6	37.9
Other	14	.1	15	.1	9	.1	-5.9	66.7
Employee retirement expenditure	217	.8	131	.6	107	.7	65.8	22.4
INDEBTEDNESS AND DEBT TRANSACTIONS								
Debt outstanding at end of fiscal year	15,257	55.1	11,995	100.0	7,926	100.0	27.2	51.3
Long-term debt outstanding	13,302	87.2	10,310	86.0	6,790	85.7	29.0	51.8
Full faith and credit	10,594	69.4	8,189	68.3	4,753	60.0	29.4	72.3
Nonguaranteed	2,708	17.8	2,121	17.7	2,037	25.7	27.7	4.1
Short-term debt	1,955	12.8	1,685	14.0	1,137	14.3	16.0	48.2
Long-term debt issued	1,827	(X)	2,090	(X)	1,254	(X)	-12.6	66.7
Long-term debt retired	1,366	(X)	1,090	(X)	659	(X)	25.3	65.4
Change in total debt during year	462	(X)	734	(X)	266	(X)	(X)	(X)

Table 14. **National Summary of Township Government Finances: 1996-97, 1991-92, and 1986-87—Con.**

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

Item	1996-97		1991-92		1986-87		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1991-92 to 1996-97	1986-87 to 1991-92
	1	2	3	4	5	6	7	8
CASH AND SECURITY HOLDINGS								
Total, end of fiscal year	15,519	100.0	11,838	100.0	7,276	100.0	31.1	62.7
Employee retirement	3,177	20.5	1,542	13.0	1,005	13.8	106.0	53.4
By purpose:								
Other than employee retirement	12,342	79.5	10,296	87.0	6,272	86.2	19.9	64.2
Offsets to debt	1,260	8.1	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bond funds	1,253	8.1	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other	9,829	63.3	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

Table 15. Finances of Township Governments in the Northeast Region by State: 1996-97

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

Item	Total Northeast region townships	New England						Middle Atlantic		
		Connecticut	Maine	Massachusetts	New Hampshire	Rhode Island	Vermont	New Jersey	New York	Pennsylvania
	1	2	3	4	5	6	7	8	9	10
REVENUE										
Revenue	24,061,329	4,744,772	1,142,342	6,712,112	532,469	890,843	265,711	3,583,801	4,147,002	2,042,277
General revenue	22,602,931	4,538,325	1,132,366	5,888,591	509,088	879,273	253,624	3,462,121	3,967,765	1,971,778
Intergovernmental revenue	5,088,994	1,001,911	248,112	1,441,891	75,844	214,293	44,450	919,128	835,010	308,355
Federal government	302,220	15,459	6,470	47,949	9,154	5,336	3,204	26,569	172,454	15,625
State government	4,268,038	972,282	237,885	1,391,794	62,883	207,323	39,568	878,909	211,532	265,862
Education	1,969,318	731,504	156,782	778,353	—	167,150	2,565	132,964	—	—
Public welfare	25,408	8,721	3,065	2,785	—	753	279	9,345	460	—
Health and Hospital	15,476	9,813	61	—	—	76	—	2,808	2,718	—
Highways	460,961	25,608	16,258	123,068	15,178	232	24,266	19,739	85,550	151,062
General local government support	1,219,513	98,698	46,732	324,252	28,476	14,657	5,058	650,677	34,343	16,620
Other and unallocable	577,362	97,938	14,987	163,336	19,229	24,455	7,400	63,376	88,461	98,180
Local government	518,736	14,170	3,757	2,148	3,807	1,634	1,678	13,650	451,024	26,868
General revenue from own sources	17,513,937	3,536,414	884,254	4,446,700	433,244	664,980	209,174	2,542,993	3,132,755	1,663,423
Taxes	14,053,886	3,145,298	793,453	5,830,769	348,471	597,897	171,392	1,901,771	2,122,778	1,052,057
Property	13,007,892	3,109,846	753,158	3,752,357	340,275	590,650	167,760	1,829,517	2,029,646	434,683
Other	1,045,994	35,452	40,295	78,412	8,196	7,247	3,632	72,254	183,132	617,374
Charges and miscellaneous	3,460,051	391,116	90,801	615,931	84,773	67,083	37,782	641,222	919,977	611,366
Current charges	2,036,596	227,684	40,502	434,327	49,023	44,159	22,097	390,730	446,682	381,392
Education	117,641	40,571	5,349	58,376	—	8,665	—	4,680	—	—
School lunch sales	87,610	34,882	3,554	37,999	—	7,511	—	3,664	—	—
Other	30,031	5,689	1,795	20,377	—	1,154	—	1,016	—	—
Hospital	36,217	—	—	—	—	—	—	—	36,217	—
Parks and recreation	188,095	29,126	2,120	25,960	2,037	5,233	739	33,075	67,763	22,042
Sewerage	886,483	66,934	18,864	194,548	24,692	19,549	11,909	282,990	62,304	204,693
Sanitation other than sewerage	336,213	28,971	2,041	39,282	4,279	3,020	1,979	11,601	170,711	74,329
Other	471,947	62,082	12,128	116,161	18,015	7,692	7,470	58,384	109,687	80,328
Interest earnings	625,746	90,373	27,065	91,194	14,027	11,017	5,839	96,310	225,726	64,195
Special assessments	141,460	15,618	916	11,951	343	798	852	4,488	79,096	27,398
Sale of property	54,377	926	366	—	3,485	87	10	8,190	36,528	4,785
Other and unallocable	601,872	56,515	21,952	78,459	17,895	11,022	8,984	141,504	131,945	133,596
Utility and liquor store revenue	1,127,367	65,970	9,976	668,497	23,381	10,653	12,023	121,680	179,237	35,950
Water supply	613,373	24,784	2,976	222,610	15,330	10,572	11,582	121,680	169,151	34,688
Electric power	504,055	41,186	7,000	440,086	8,051	81	213	—	6,443	995
Other	9,939	—	—	5,801	—	—	228	—	3,643	267
Employee retirement revenue	331,031	140,477	—	155,024	—	917	64	—	—	34,549
EXPENDITURE										
Expenditure	23,811,157	4,719,052	1,061,280	6,791,640	517,485	822,507	249,362	3,345,560	4,356,674	1,947,597
By character and object:										
Intergovernmental expenditure	1,216,458	273,104	75,137	662,871	403	29,795	2,749	136,739	4,675	30,985
Direct expenditure	22,594,699	4,445,948	986,143	6,128,769	517,082	792,712	246,613	3,208,821	4,351,999	1,916,612
Current operation	18,743,113	3,860,303	881,322	5,056,486	422,835	744,220	218,212	2,716,758	3,274,734	1,568,243
Capital outlay	2,688,200	416,455	76,440	808,952	75,146	28,823	23,101	334,244	635,735	289,304
Construction	1,956,960	332,877	46,464	560,536	56,544	18,543	14,217	216,466	490,306	221,007
Other	731,240	83,578	29,976	248,416	18,602	10,280	8,884	117,778	145,429	68,297
Assistance and subsidies	56,222	3,685	3,399	4,101	—	364	—	5,945	38,728	—
Interest on debt	900,097	110,845	24,982	119,772	15,000	18,881	5,251	151,874	402,793	50,699
Insurance benefits and repayments	207,067	54,660	—	143,559	—	424	49	—	9	8,366
Exhibit: Salaries and wages	9,473,712	2,188,568	339,392	2,950,180	175,983	424,075	67,711	1,359,600	1,302,360	665,843
By function:										
General expenditure	22,402,895	4,603,025	1,051,981	6,025,651	486,464	809,475	237,474	3,223,373	4,056,894	1,908,558
Current expenditure	19,900,235	4,191,948	975,592	5,295,929	416,420	781,933	216,373	2,904,841	3,494,420	1,622,779
Capital outlay	2,502,660	411,077	76,389	729,722	70,044	27,542	21,101	318,532	562,474	285,779
Education services:										
Education	7,366,598	2,729,597	525,868	3,198,750	—	508,759	9,733	393,856	35	—
Current expenditure	6,920,129	2,581,453	514,487	2,926,736	—	502,059	9,632	385,727	35	—
Capital outlay	446,469	148,144	11,381	272,014	—	6,700	101	8,129	—	—
Libraries	369,761	67,024	9,101	96,914	7,482	8,424	5,004	86,468	60,835	28,509
Social services and income maintenance:										
Public welfare	147,324	51,384	10,413	13,679	5,940	1,582	554	21,971	41,549	252
Cash assistance payments	56,222	3,685	3,399	—	4,101	364	—	5,945	38,728	—
Vendor payments	4,330	972	1,166	—	1,087	1	5	1,098	1	—
For medical care	527	162	74	—	—	—	5	286	—	—
Other vendor payments	3,803	810	1,092	—	1,087	1	—	812	1	—
Other public welfare	86,772	46,727	5,848	13,679	752	1,217	549	14,928	2,820	252
Hospitals	34,476	1	148	—	236	—	35	44	33,975	37
Own hospitals	34,175	—	142	—	—	—	35	—	33,975	23
Current operations	34,158	—	142	—	—	—	33	—	33,960	23
Capital outlay	17	—	—	—	—	—	2	—	15	—
Other hospitals	301	1	6	—	236	—	—	44	—	14
Health	203,202	40,951	9,692	51,140	10,404	2,626	3,215	43,669	38,400	3,105
Transportation:										
Highways	2,529,154	234,964	115,265	357,582	89,248	37,943	84,817	275,635	810,532	523,168
Current expenditures	1,933,826	187,973	99,083	268,019	86,859	36,751	75,501	197,197	616,052	366,391
Capital outlay	595,328	46,991	16,182	89,563	2,389	1,192	9,316	78,438	194,480	156,777
Air transportation	20,732	—	648	6,087	46	—	—	—	8,869	5,082
Parking facilities	15,600	4,626	147	1,107	694	21	213	2,175	5,453	1,164
Water transport and terminals	7,211	121	312	5,423	—	399	—	2	913	41
Transit subsidies	40,263	251	75	39,292	—	—	11	30	604	—
Public safety:										
Police protection	1,938,855	250,818	47,597	365,789	67,198	59,644	19,060	560,761	244,502	323,486
Fire protection	818,229	122,267	36,063	257,189	40,059	33,032	14,868	122,794	110,879	81,078
Correction	1,768	—	865	39	—	—	13	279	572	—
Protective inspection and regulation	140,628	9,540	1,724	24,395	2,628	3,396	—	42,984	38,893	17,068
Environment and housing:										
Parks and recreation	707,087	87,252	15,688	67,267	20,424	11,881	6,934	111,386	299,968	86,287
Housing and community development	151,284	14,667	588	20,890	640	2,994	2,812	34,214	58,961	15,518
Sewerage	978,255	103,342	26,327	166,535	27,793	19,575	12,798	249,087	174,604	198,194
Solid waste management	1,179,025	101,951	42,539	146,894	32,894	10,926	9,131	196,100	543,022	95,568

Table 15. Finances of Township Governments in the Northeast Region by State: 1996-97—Con.

[Dollar amounts in millions. 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	Mass- achusetts	New Hampshire	Rhode Island	Vermont	New Jersey	New York	Pennsylvania
		1	2	3	4	5	6	7	8	9	10
EXPENDITURE—Con.										
Governmental administration:										
Financial administration	595,697	81,331	55,427	104,292	19,923	11,214	26,841	134,106	118,433	44,130
Judicial and legal	187,387	13,127	1,092	18,543	5,526	3,012	508	58,461	70,384	16,734
General public buildings	344,507	45,042	2,596	62,656	9,637	5,701	1,191	95,514	82,485	39,685
Current operations	239,930	33,714	1,904	36,636	8,483	5,668	1,042	57,013	65,469	30,001
Capital outlay	104,577	11,328	692	26,020	1,154	33	149	38,501	17,016	9,684
Other government administration	544,303	79,936	12,156	89,590	33,299	13,985	5,017	81,879	95,165	133,276
Interest on general debt	829,151	107,960	24,380	103,348	10,697	18,248	3,705	135,181	375,926	49,706
Other and unallocable	3,252,398	456,873	113,270	828,250	101,696	56,113	31,014	576,777	841,935	246,470
Utility and liquor store expenditure	1,201,195	61,367	9,299	622,430	31,021	12,608	11,839	122,187	299,771	30,673
Water supply	707,302	25,555	2,899	192,513	22,803	12,386	11,411	122,187	288,452	29,096
Electric power	480,943	35,778	6,400	424,473	8,218	222	250	—	4,319	1,283
Other	12,950	34	—	5,444	—	—	178	—	7,000	294
Employee retirement expenditure	207,067	54,660	—	143,559	—	424	49	—	9	8,366
INDEBTEDNESS AND DEBT TRANSACTIONS										
Debt outstanding at end of fiscal year	14,384,004	1,886,846	510,570	2,953,017	246,390	418,676	96,666	2,643,455	4,605,051	1,023,333
Long-term debt outstanding	12,452,254	1,829,803	499,075	2,359,619	243,344	402,931	91,692	2,193,887	3,809,097	1,022,806
Full faith and credit	10,202,173	1,717,712	352,867	1,687,191	241,665	395,441	60,818	1,785,196	3,004,254	957,029
Nonguaranteed	2,250,081	112,091	146,208	672,428	1,679	7,490	30,874	408,691	804,843	65,777
Short-term debt	1,931,750	57,043	11,495	593,398	3,046	15,745	4,974	449,568	795,954	527
Long-term debt by purpose:										
Education	2,155,174	850,252	131,595	928,535	—	115,076	8,531	121,185	—	—
Utility	1,175,139	43,050	9,644	305,943	71,717	10,891	19,980	259,713	438,098	16,103
Other	9,121,941	936,501	357,836	1,125,141	171,627	276,964	63,181	1,812,989	3,370,999	1,006,703
Long-term debt issued	1,702,948	329,189	43,484	533,578	32,894	47,068	16,305	135,051	314,488	250,891
Long-term debt retired	1,243,654	174,075	42,359	254,465	26,546	25,516	12,407	192,115	357,922	158,249
Change in total debt during year	459,294	155,114	1,125	279,113	6,348	21,552	3,898	-57,064	-43,434	92,642
CASH AND SECURITY HOLDINGS										
Total, end of fiscal year	12,721,141	2,446,852	454,510	3,448,666	492,607	209,382	88,175	1,715,386	2,525,254	1,340,309
By purpose:										
Employee retirement	2,983,455	1,239,619	—	1,450,824	—	8,082	1,089	—	12	283,829
Offsets to debt	1,141,585	18,850	129,310	105,624	7,894	132	6,935	—	846,536	10,411
Bond funds	1,199,847	163,671	24,270	281,231	19,345	28,133	3,645	156,446	337,372	185,734
Other	7,396,254	1,024,712	300,930	1,610,987	465,368	173,035	76,506	1,543,047	1,341,334	860,335
Employee retirement funds:										
Total cash and securities	2,983,455	1,239,619	—	1,450,824	—	8,082	1,089	—	12	283,829
Cash and deposits	203,110	135,793	—	42,506	—	469	94	—	—	24,236
Securities	2,780,345	1,103,826	—	1,408,318	—	7,613	995	—	—	259,593
Federal	376,798	145,192	—	191,889	—	2,423	—	—	—	37,294
Other	2,403,547	958,634	—	1,216,429	—	5,190	995	—	—	222,299

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97

[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
	1	2	3	4	5	6
NORTHEAST REGION						
Amounts (thousand dollars)						
Number of townships	4,130	194	465	583	802	2,086
Population, 1996	26,688,887	10,042,071	7,260,399	4,076,264	2,848,204	2,461,949
Revenue	24,061,329	9,847,513	8,213,569	3,091,023	1,543,189	1,366,035
General revenue	22,602,931	9,146,464	7,652,670	2,946,002	1,509,056	1,348,739
Intergovernmental revenue	5,088,994	1,922,734	1,714,700	690,881	378,184	382,495
Federal government	302,220	151,024	44,543	35,223	27,812	43,618
State government	4,268,038	1,561,135	1,565,523	572,682	289,837	278,861
From own sources	17,513,937	7,223,730	5,937,970	2,255,121	1,130,872	966,244
Taxes	14,053,886	5,575,503	4,834,227	1,868,272	951,055	824,829
Property	13,007,892	5,261,071	4,485,552	1,707,202	824,318	729,749
Other	1,045,994	314,432	348,675	161,070	126,737	95,080
Charges and miscellaneous	3,460,051	1,648,227	1,103,743	386,849	179,817	141,415
Utility and liquor store revenue	1,127,367	465,014	470,545	141,031	33,533	17,244
Employee retirement revenue	331,031	236,035	90,354	3,990	600	52
Expenditure	23,811,157	9,841,401	8,109,157	3,075,948	1,493,396	1,291,255
General expenditure	22,402,895	9,204,649	7,570,205	2,909,288	1,452,704	1,266,049
Current expenditure	19,900,235	8,223,278	6,750,228	2,522,463	1,274,015	1,130,251
Capital outlay	2,502,660	981,371	819,977	386,825	178,689	135,798
Education services:						
Education	7,366,598	2,494,662	3,104,022	1,042,024	428,291	297,599
Libraries	369,761	167,297	132,827	47,413	15,251	6,973
Social services and income maintenance:						
Public welfare	147,324	90,516	27,549	17,174	7,535	4,550
Hospitals	34,476	63	17,430	12,322	159	4,502
Health	203,202	89,762	57,169	29,021	15,586	11,664
Transportation:						
Highways	2,529,154	770,469	645,199	385,675	319,773	408,038
Capital outlay	595,328	215,968	148,678	79,699	71,845	79,138
Air transportation	20,732	7,254	3,972	7,877	805	824
Other transportation	63,074	31,658	23,414	4,858	2,504	640
Public safety:						
Police protection	1,938,855	892,557	700,388	219,552	89,122	37,236
Fire protection	818,229	340,234	287,176	95,518	47,304	47,997
Correction	1,768	460	112	109	219	868
Protective inspection and regulation	140,628	70,681	44,054	16,963	5,825	3,105
Environment and housing:						
Natural resources	69,896	21,979	10,623	11,459	8,483	17,352
Parks and recreation	707,087	417,274	187,832	58,405	25,877	17,699
Housing and community development	151,284	94,703	25,866	13,416	4,215	13,084
Sewerage	978,255	437,993	351,285	118,233	44,455	26,289
Solid waste management	1,179,025	737,864	240,003	95,733	54,218	51,207
Governmental administration:						
Financial administration	595,697	196,867	168,531	81,977	75,886	72,436
Judicial and legal	187,387	80,209	54,724	28,300	14,174	9,980
General public buildings	344,507	145,763	99,626	52,751	24,453	21,914
Other governmental administration	544,303	158,074	188,084	112,466	45,791	39,888
Interest on general debt	829,151	487,104	221,371	73,789	28,671	18,216
Other and unallocable	3,182,502	1,471,206	978,948	384,253	194,107	153,988
Utility and liquor store expenditure	1,201,195	490,408	480,834	164,208	40,556	25,189
Employee retirement expenditure	207,067	146,344	58,118	2,452	136	17
Debt outstanding at end of fiscal year	14,384,004	7,427,321	4,446,014	1,604,573	594,946	311,150
Exhibit: Salaries and wages	9,473,712	4,070,786	3,575,530	1,019,573	454,178	353,645
Percent distribution						
Number of townships	100.0	4.7	11.3	14.1	19.4	50.5
Population, 1996	100.0	37.6	27.2	15.3	10.7	9.2
Revenue	100.0	40.9	34.1	12.8	6.4	5.7
General revenue	100.0	40.5	33.9	13.0	6.7	6.0
Intergovernmental revenue	100.0	37.8	33.7	13.6	7.4	7.5
Federal government	100.0	50.0	14.7	11.7	9.2	14.4
State government	100.0	36.6	36.7	13.4	6.8	6.5
From own sources	100.0	41.2	33.9	12.9	6.5	5.5
Taxes	100.0	39.7	34.4	13.3	6.8	5.9
Property	100.0	40.4	34.5	13.1	6.3	5.6
Other	100.0	30.1	33.3	15.4	12.1	9.1
Charges and miscellaneous	100.0	47.6	31.9	11.2	5.2	4.1
Utility and liquor store revenue	100.0	41.2	41.7	12.5	3.0	1.5
Employee retirement revenue	100.0	71.3	27.3	1.2	.2	—
Expenditure	100.0	41.3	34.1	12.9	6.3	5.4
General expenditure	100.0	41.1	33.8	13.0	6.5	5.7
Current expenditure	100.0	41.3	33.9	12.7	6.4	5.7
Capital outlay	100.0	39.2	32.8	15.5	7.1	5.4
Education services:						
Education	100.0	33.9	42.1	14.1	5.8	4.0
Libraries	100.0	45.2	35.9	12.8	4.1	1.9
Social services and income maintenance:						
Public welfare	100.0	61.4	18.7	11.7	5.1	3.1
Hospitals	100.0	.2	50.6	35.7	.5	13.1
Health	100.0	44.2	28.1	14.3	7.7	5.7

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NORTHEAST REGION—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	30.5	25.5	15.2	12.6	16.1
Capital outlay	100.0	36.3	25.0	13.4	12.1	13.3
Air transportation	100.0	35.0	19.2	38.0	3.9	4.0
Other transportation	100.0	50.2	37.1	7.7	4.0	1.0
Public safety:						
Police protection	100.0	46.0	36.1	11.3	4.6	1.9
Fire protection	100.0	41.6	35.1	11.7	5.8	5.9
Correction	100.0	26.0	6.3	6.2	12.4	49.1
Protective inspection and regulation	100.0	50.3	31.3	12.1	4.1	2.2
Environment and housing:						
Natural resources	100.0	31.4	15.2	16.4	12.1	24.8
Parks and recreation	100.0	59.0	26.6	8.3	3.7	2.5
Housing and community development	100.0	62.6	17.1	8.9	2.8	8.6
Sewerage	100.0	44.8	35.9	12.1	4.5	2.7
Solid waste management	100.0	62.6	20.4	8.1	4.6	4.3
Governmental administration:						
Financial administration	100.0	33.0	28.3	13.8	12.7	12.2
Judicial and legal	100.0	42.8	29.2	15.1	7.6	5.3
General public buildings	100.0	42.3	28.9	15.3	7.1	6.4
Other governmental administration	100.0	29.0	34.6	20.7	8.4	7.3
Interest on general debt	100.0	58.7	26.7	8.9	3.5	2.2
Other and unallocable	100.0	46.2	30.8	12.1	6.1	4.8
Utility and liquor store expenditure	100.0	40.8	40.0	13.7	3.4	2.1
Employee retirement expenditure	100.0	70.7	28.1	1.2	.1	—
Debt outstanding at end of fiscal year	100.0	51.6	30.9	11.2	4.1	2.2
Exhibit: Salaries and wages	100.0	43.0	37.7	10.8	4.8	3.7
Per capita amount (dollars)						
Revenue	901.55	980.63	1131.28	758.30	541.81	554.86
General revenue	846.90	910.81	1054.03	722.72	529.83	547.83
Intergovernmental revenue	190.68	191.47	236.17	169.49	132.78	155.36
Federal government	11.32	15.04	6.14	8.64	9.76	17.72
State government	159.92	155.46	215.62	140.49	101.76	113.27
From own sources	656.23	719.35	817.86	553.23	397.05	392.47
Taxes	526.58	555.21	665.83	458.33	333.91	335.03
Property	487.39	523.90	617.81	418.82	289.42	296.41
Other	39.19	31.31	48.02	39.51	44.50	38.62
Charges and miscellaneous	129.64	164.13	152.02	94.90	63.13	57.44
Utility and liquor store revenue	42.24	46.31	64.81	34.60	11.77	7.00
Employee retirement revenue	12.40	23.50	12.44	.98	.21	.02
Expenditure	892.17	980.02	1116.90	754.60	524.33	524.48
General expenditure	839.41	916.61	1042.67	713.71	510.04	514.25
Current expenditure	745.64	818.88	929.73	618.82	447.30	459.09
Capital outlay	93.77	97.73	112.94	94.90	62.74	55.16
Education services:						
Education	276.02	248.42	427.53	255.63	150.37	120.88
Libraries	13.85	16.66	18.29	11.63	5.35	2.83
Social services and income maintenance:						
Public welfare	5.52	9.01	3.79	4.21	2.65	1.85
Hospitals	1.29	.01	2.40	3.02	.06	1.83
Health	7.61	8.94	7.87	7.12	5.47	4.74
Transportation:						
Highways	94.76	76.72	88.87	94.61	112.27	165.74
Capital outlay	22.31	21.51	20.48	19.55	25.22	32.14
Air transportation .....	.78	.72	.55	1.93	.28	.33
Other transportation	2.36	3.15	3.22	1.19	.88	.26
Public safety:						
Police protection	72.65	88.88	96.47	53.86	31.29	15.12
Fire protection	30.66	33.88	39.55	23.43	16.61	19.50
Correction .....	.07	.05	.02	.03	.08	.35
Protective inspection and regulation	5.27	7.04	6.07	4.16	2.05	1.26
Environment and housing:						
Natural resources	2.62	2.19	1.46	2.81	2.98	7.05
Parks and recreation	26.49	41.55	25.87	14.33	9.09	7.19
Housing and community development	5.67	9.43	3.56	3.29	1.48	5.31
Sewerage	36.65	43.62	48.38	29.01	15.61	10.68
Solid waste management	44.18	73.48	33.06	23.49	19.04	20.80
Governmental administration:						
Financial administration	22.32	19.60	23.21	20.11	26.64	29.42
Judicial and legal	7.02	7.99	7.54	6.94	4.98	4.05
General public buildings	12.91	14.52	13.72	12.94	8.59	8.90
Other governmental administration	20.39	15.74	25.91	27.59	16.08	16.20
Interest on general debt	31.07	48.51	30.49	18.10	10.07	7.40
Other and unallocable	119.24	146.50	134.83	94.27	68.15	62.55
Utility and liquor store expenditure	45.01	48.84	66.23	40.28	14.24	10.23
Employee retirement expenditure	7.76	14.57	8.00	.60	.05	.01
Debt outstanding at end of fiscal year	538.95	739.62	612.36	393.64	208.88	126.38
Exhibit: Salaries and wages	354.97	405.37	492.47	250.12	159.46	143.64

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
CONNECTICUT						
Amounts (thousand dollars)						
Number of townships	149	21	49	36	24	19
Population, 1996	1,992,297	813,773	789,516	265,182	90,744	33,082
Revenue	4,744,772	2,030,374	1,880,454	565,948	193,088	74,908
General revenue	4,538,325	1,853,737	1,853,272	563,890	192,633	74,793
Intergovernmental revenue	1,001,911	374,861	411,471	137,212	58,613	19,754
Federal government	15,459	10,350	3,708	143	1,167	91
State government	972,282	361,509	403,688	131,135	56,720	19,230
From own sources	3,536,414	1,478,876	1,441,801	426,678	134,020	55,039
Taxes	3,145,298	1,304,309	1,272,678	391,222	124,792	52,297
Property	3,109,846	1,291,997	1,256,014	386,989	123,259	51,587
Other	35,452	12,312	16,664	4,233	1,533	710
Charges and miscellaneous	391,116	174,567	169,123	35,456	9,228	2,742
Utility and liquor store revenue	65,970	56,499	7,607	1,305	455	104
Employee retirement revenue	140,477	120,138	19,575	753	—	11
Expenditure	4,719,052	2,029,296	1,884,213	547,544	187,268	70,731
General expenditure	4,603,025	1,935,560	1,868,658	541,224	186,904	70,679
Current expenditure	4,191,948	1,761,133	1,690,460	502,389	171,391	66,575
Capital outlay	411,077	174,427	178,198	38,835	15,513	4,104
Education services:						
Education	2,729,597	1,034,257	1,150,835	367,058	130,950	46,497
Libraries	67,024	30,772	28,308	6,336	1,166	442
Social services and income maintenance:						
Public welfare	51,384	35,963	12,278	1,773	1,059	311
Hospitals	1	—	—	1	—	—
Health	40,951	20,302	13,434	4,631	2,080	504
Transportation:						
Highways	234,964	95,171	88,877	32,547	11,891	6,478
Capital outlay	46,991	22,931	15,940	4,783	2,385	952
Air transportation	—	—	—	—	—	—
Other transportation	4,998	2,944	2,040	14	—	—
Public safety:						
Police protection	250,818	130,745	102,782	14,694	2,226	371
Fire protection	122,267	70,607	39,476	7,717	2,565	1,902
Correction	—	—	—	—	—	—
Protective inspection and regulation	9,540	3,888	4,035	1,599	18	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	87,252	45,505	33,527	6,244	1,507	469
Housing and community development	14,667	8,054	4,118	2,493	1	1
Sewerage	103,342	56,095	36,912	8,946	1,308	81
Solid waste management	101,951	51,739	35,057	9,414	4,042	1,699
Governmental administration:						
Financial administration	81,331	29,125	25,863	10,685	10,822	4,836
Judicial and legal	13,127	7,000	4,557	1,543	12	15
General public buildings	45,042	24,282	15,300	5,270	190	—
Other governmental administration	79,936	27,487	38,993	13,227	135	94
Interest on general debt	107,960	40,083	47,945	13,222	4,647	2,063
Other and unallocable	456,873	221,541	184,321	33,810	12,285	4,916
Utility and liquor store expenditure	61,367	47,271	7,813	5,878	364	41
Employee retirement expenditure	54,660	46,465	7,742	442	—	11
Debt outstanding at end of fiscal year	1,886,846	655,371	872,970	245,760	81,781	30,964
Exhibit: Salaries and wages	2,188,568	1,003,628	926,265	178,054	62,874	17,747
Percent distribution						
Number of townships	100.0	14.1	32.9	24.2	16.1	12.8
Population, 1996	100.0	40.8	39.6	13.3	4.6	1.7
Revenue	100.0	42.8	39.6	11.9	4.1	1.6
General revenue	100.0	40.8	40.8	12.4	4.2	1.6
Intergovernmental revenue	100.0	37.4	41.1	13.7	5.9	2.0
Federal government	100.0	67.0	24.0	.9	7.5	.6
State government	100.0	37.2	41.5	13.5	5.8	2.0
From own sources	100.0	41.8	40.8	12.1	3.8	1.6
Taxes	100.0	41.5	40.5	12.4	4.0	1.7
Property	100.0	41.5	40.4	12.4	4.0	1.7
Other	100.0	34.7	47.0	11.9	4.3	2.0
Charges and miscellaneous	100.0	44.6	43.2	9.1	2.4	.7
Utility and liquor store revenue	100.0	85.6	11.5	2.0	.7	.2
Employee retirement revenue	100.0	85.5	13.9	.5	—	—
Expenditure	100.0	43.0	39.9	11.6	4.0	1.5
General expenditure	100.0	42.0	40.6	11.8	4.1	1.5
Current expenditure	100.0	42.0	40.3	12.0	4.1	1.6
Capital outlay	100.0	42.4	43.3	9.4	3.8	1.0
Education services:						
Education	100.0	37.9	42.2	13.4	4.8	1.7
Libraries	100.0	45.9	42.2	9.5	1.7	.7
Social services and income maintenance:						
Public welfare	100.0	70.0	23.9	3.5	2.1	.6
Hospitals	100.0	—	—	100.0	—	—
Health	100.0	49.6	32.8	11.3	5.1	1.2

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
CONNECTICUT—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	40.5	37.8	13.9	5.1	2.8
Capital outlay	100.0	48.8	33.9	10.2	5.1	2.0
Air transportation	—	—	—	—	—	—
Other transportation	100.0	58.9	40.8	.3	—	—
Public safety:						
Police protection	100.0	52.1	41.0	5.9	.9	.1
Fire protection	100.0	57.7	32.3	6.3	2.1	1.6
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	40.8	42.3	16.8	.2	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	52.2	38.4	7.2	1.7	.5
Housing and community development	100.0	54.9	28.1	17.0	—	—
Sewerage	100.0	54.3	35.7	8.7	1.3	.1
Solid waste management	100.0	50.7	34.4	9.2	4.0	1.7
Governmental administration:						
Financial administration	100.0	35.8	31.8	13.1	13.3	5.9
Judicial and legal	100.0	53.3	34.7	11.8	.1	.1
General public buildings	100.0	53.9	34.0	11.7	.4	—
Other governmental administration	100.0	34.4	48.8	16.5	.2	.1
Interest on general debt	100.0	37.1	44.4	12.2	4.3	1.9
Other and unallocable	100.0	48.5	40.3	7.4	2.7	1.1
Utility and liquor store expenditure	100.0	77.0	12.7	9.6	.6	.1
Employee retirement expenditure	100.0	85.0	14.2	.8	—	—
Debt outstanding at end of fiscal year	100.0	34.7	46.3	13.0	4.3	1.6
Exhibit: Salaries and wages	100.0	45.9	42.3	8.1	2.9	.8
Per capita amount (dollars)						
Revenue	2381.56	2495.01	2381.78	2134.19	2127.83	2264.31
General revenue	2277.94	2277.95	2347.35	2126.43	2122.82	2260.84
Intergovernmental revenue	502.89	460.65	521.17	517.43	645.92	597.12
Federal government	7.76	12.72	4.70	.54	12.86	2.75
State government	488.02	444.24	511.31	494.51	625.06	581.28
From own sources	1775.04	1817.31	1826.18	1609.00	1476.90	1663.71
Taxes	1578.73	1602.79	1611.97	1475.30	1375.21	1580.83
Property	1560.93	1587.66	1590.87	1459.33	1358.32	1559.37
Other	17.79	15.13	21.11	15.96	16.89	21.46
Charges and miscellaneous	196.31	214.52	214.21	133.70	101.69	82.88
Utility and liquor store revenue	33.11	69.43	9.64	4.92	5.01	3.14
Employee retirement revenue	70.51	147.63	24.79	2.84	—	.33
Expenditure	2368.65	2493.69	2386.54	2064.79	2063.70	2138.05
General expenditure	2310.41	2378.50	2366.84	2040.95	2059.68	2136.48
Current expenditure	2104.08	2164.16	2141.13	1894.51	1888.73	2012.42
Capital outlay	206.33	214.34	225.71	146.45	170.95	124.06
Education services:						
Education	1370.08	1270.94	1457.65	1384.17	1443.07	1405.51
Libraries	33.64	37.81	35.85	23.89	12.85	13.36
Social services and income maintenance:						
Public welfare	25.79	44.19	15.55	6.69	11.67	9.40
Hospitals	—	—	—	—	—	—
Health	20.55	24.95	17.02	17.46	22.92	15.23
Transportation:						
Highways	117.94	116.95	112.57	122.73	131.04	195.82
Capital outlay	23.59	28.18	20.19	18.04	26.28	28.78
Air transportation	—	—	—	—	—	—
Other transportation	2.51	3.62	2.58	.05	—	—
Public safety:						
Police protection	125.89	160.67	130.18	55.41	24.53	11.21
Fire protection	61.37	86.76	50.00	29.10	28.27	57.49
Correction	—	—	—	—	—	—
Protective inspection and regulation	4.79	4.78	5.11	6.03	.20	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	43.79	55.92	42.47	23.55	16.61	14.18
Housing and community development	7.36	9.90	5.22	9.40	.01	.03
Sewerage	51.87	68.93	46.75	33.74	14.41	2.45
Solid waste management	51.17	63.58	44.40	35.50	44.54	51.36
Governmental administration:						
Financial administration	40.82	35.79	32.76	40.29	119.26	146.18
Judicial and legal	6.59	8.60	5.77	5.82	.13	.45
General public buildings	22.61	29.84	19.38	19.87	2.09	—
Other governmental administration	40.12	33.78	49.39	49.88	1.49	2.84
Interest on general debt	54.19	49.26	60.73	49.86	51.21	62.36
Other and unallocable	229.32	272.24	233.46	127.50	135.38	148.60
Utility and liquor store expenditure	30.80	58.09	9.90	22.17	4.01	1.24
Employee retirement expenditure	27.44	57.10	9.81	1.67	—	.33
Debt outstanding at end of fiscal year	947.07	805.35	1105.70	926.76	901.23	935.98
Exhibit: Salaries and wages	1098.51	1233.30	1173.21	671.44	692.87	536.45

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
MAINE						
Amounts (thousand dollars)						
Number of townships	467	—	6	35	68	358
Population, 1996	886,945	—	92,746	248,934	235,834	309,431
Revenue	1,142,342	—	158,297	347,585	276,340	360,120
General revenue	1,132,366	—	158,297	339,658	275,545	358,866
Intergovernmental revenue	248,112	—	42,072	58,166	67,959	79,915
Federal government	6,470	—	1,160	1,902	1,456	1,952
State government	237,885	—	40,357	55,529	66,159	75,840
From own sources	884,254	—	116,225	281,492	207,586	278,951
Taxes	793,453	—	106,478	238,647	189,190	259,138
Property	753,158	—	102,095	230,644	178,218	242,201
Other	40,295	—	4,383	8,003	10,972	16,937
Charges and miscellaneous	90,801	—	9,747	42,845	18,396	19,813
Utility and liquor store revenue	9,976	—	—	7,927	795	1,254
Employee retirement revenue	—	—	—	—	—	—
Expenditure	1,061,280	—	141,621	334,812	259,952	324,895
General expenditure	1,051,981	—	141,621	327,729	259,256	323,375
Current expenditure	975,592	—	128,633	293,368	241,532	312,059
Capital outlay	76,389	—	12,988	34,361	17,724	11,316
Education services:						
Education	525,868	—	78,866	146,120	134,211	166,671
Libraries	9,101	—	1,465	4,798	1,779	1,059
Social services and income maintenance:						
Public welfare	10,413	—	1,069	5,720	1,485	2,139
Hospitals	148	—	—	—	6	142
Health	9,692	—	478	2,917	2,344	3,953
Transportation:						
Highways	115,265	—	10,415	28,745	29,676	46,429
Capital outlay	16,182	—	1,757	6,446	5,698	2,281
Air transportation	648	—	108	388	152	—
Other transportation	534	—	116	363	47	8
Public safety:						
Police protection	47,597	—	9,742	21,426	10,992	5,437
Fire protection	36,063	—	6,746	11,738	7,334	10,245
Correction	865	—	—	70	98	697
Protective inspection and regulation	1,724	—	849	798	77	—
Environment and housing:						
Natural resources	19	—	—	—	19	—
Parks and recreation	15,688	—	2,235	6,280	3,367	3,806
Housing and community development	588	—	11	577	—	—
Sewerage	26,327	—	60	10,848	10,259	5,160
Solid waste management	42,539	—	3,843	10,421	10,502	17,773
Governmental administration:						
Financial administration	55,427	—	2,655	9,074	17,761	25,937
Judicial and legal	1,092	—	184	881	18	9
General public buildings	2,596	—	808	1,437	250	101
Other governmental administration	12,156	—	2,764	8,975	369	48
Interest on general debt	24,380	—	2,803	9,608	5,504	6,465
Other and unallocable	113,251	—	16,404	46,545	23,006	27,296
Utility and liquor store expenditure	9,299	—	—	7,083	696	1,520
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	510,570	—	86,524	220,194	106,422	97,430
Exhibit: Salaries and wages	339,392	—	83,167	107,298	62,808	86,119
Percent distribution						
Number of townships	100.0	—	1.3	7.5	14.6	76.7
Population, 1996	100.0	—	10.5	28.1	26.6	34.9
Revenue	100.0	—	13.9	30.4	24.2	31.5
General revenue	100.0	—	14.0	30.0	24.3	31.7
Intergovernmental revenue	100.0	—	17.0	23.4	27.4	32.2
Federal government	100.0	—	17.9	29.4	22.5	30.2
State government	100.0	—	17.0	23.3	27.8	31.9
From own sources	100.0	—	13.1	31.8	23.5	31.5
Taxes	100.0	—	13.4	30.1	23.8	32.7
Property	100.0	—	13.6	30.6	23.7	32.2
Other	100.0	—	10.9	19.9	27.2	42.0
Charges and miscellaneous	100.0	—	10.7	47.2	20.3	21.8
Utility and liquor store revenue	100.0	—	—	79.5	8.0	12.6
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	—	13.3	31.5	24.5	30.6
General expenditure	100.0	—	13.5	31.2	24.6	30.7
Current expenditure	100.0	—	13.2	30.1	24.8	32.0
Capital outlay	100.0	—	17.0	45.0	23.2	14.8
Education services:						
Education	100.0	—	15.0	27.8	25.5	31.7
Libraries	100.0	—	16.1	52.7	19.5	11.6
Social services and income maintenance:						
Public welfare	100.0	—	10.3	54.9	14.3	20.5
Hospitals	100.0	—	—	—	4.1	95.9
Health	100.0	—	4.9	30.1	24.2	40.8

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
MAINE—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	—	9.0	24.9	25.7	40.3
Capital outlay	100.0	—	10.9	39.8	35.2	14.1
Air transportation	100.0	—	16.7	59.9	23.5	—
Other transportation	100.0	—	21.7	68.0	8.8	1.5
Public safety:						
Police protection	100.0	—	20.5	45.0	23.1	11.4
Fire protection	100.0	—	18.7	32.5	20.3	28.4
Correction	100.0	—	—	8.1	11.3	80.6
Protective inspection and regulation	100.0	—	49.2	46.3	4.5	—
Environment and housing:						
Natural resources	100.0	—	—	—	100.0	—
Parks and recreation	100.0	—	14.2	40.0	21.5	24.3
Housing and community development	100.0	—	1.9	98.1	—	—
Sewerage	100.0	—	.2	41.2	39.0	19.6
Solid waste management	100.0	—	9.0	24.5	24.7	41.8
Governmental administration:						
Financial administration	100.0	—	4.8	16.4	32.0	46.8
Judicial and legal	100.0	—	16.8	80.7	1.6	.8
General public buildings	100.0	—	31.1	55.4	9.6	3.9
Other governmental administration	100.0	—	22.7	73.8	3.0	.4
Interest on general debt	100.0	—	11.5	39.4	22.6	26.5
Other and unallocable	100.0	—	14.5	41.1	20.3	24.1
Utility and liquor store expenditure	100.0	—	—	76.2	7.5	16.3
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	16.9	43.1	20.8	19.1
Exhibit: Salaries and wages	100.0	—	24.5	31.6	18.5	25.4
Per capita amount (dollars)						
Revenue	1287.95	—	1706.78	1396.29	1171.76	1163.81
General revenue	1276.70	—	1706.78	1364.45	1168.39	1159.76
Intergovernmental revenue	279.74	—	453.63	233.66	288.16	258.26
Federal government	7.29	—	12.51	7.64	6.17	6.31
State government	268.21	—	435.13	223.07	280.53	245.10
From own sources	996.97	—	1253.15	1130.79	880.22	901.50
Taxes	894.59	—	1148.06	958.68	802.22	837.47
Property	849.16	—	1100.80	926.53	755.69	782.73
Other	45.43	—	47.26	32.15	46.52	54.74
Charges and miscellaneous	102.38	—	105.09	172.11	78.00	64.03
Utility and liquor store revenue	11.25	—	—	31.84	3.37	4.05
Employee retirement revenue	—	—	—	—	—	—
Expenditure	1196.56	—	1526.98	1344.98	1102.27	1049.98
General expenditure	1186.07	—	1526.98	1316.53	1099.32	1045.06
Current expenditure	1099.95	—	1386.94	1178.50	1024.16	1008.49
Capital outlay	86.13	—	140.04	138.03	75.15	36.57
Education services:						
Education	592.90	—	850.34	586.98	569.09	538.64
Libraries	10.26	—	15.80	19.27	7.54	3.42
Social services and income maintenance:						
Public welfare	11.74	—	11.53	22.98	6.30	6.91
Hospitals .....	.17	—	—	—	.03	.46
Health	10.93	—	5.15	11.72	9.94	12.78
Transportation:						
Highways	129.96	—	112.30	115.47	125.83	150.05
Capital outlay	18.24	—	18.94	25.89	24.16	7.37
Air transportation .....	.73	—	1.16	1.56	.64	—
Other transportation .....	.60	—	1.25	1.46	.20	.03
Public safety:						
Police protection	53.66	—	105.04	86.07	46.61	17.57
Fire protection	40.66	—	72.74	47.15	31.10	33.11
Correction .....	.98	—	—	.28	.42	2.25
Protective inspection and regulation	1.94	—	9.15	3.21	.33	—
Environment and housing:						
Natural resources .....	.02	—	—	—	.08	—
Parks and recreation	17.69	—	24.10	25.23	14.28	12.30
Housing and community development .....	.66	—	.12	2.32	—	—
Sewerage	29.68	—	.65	43.58	43.50	16.68
Solid waste management	47.96	—	41.44	41.86	44.53	57.44
Governmental administration:						
Financial administration	62.49	—	28.63	36.45	75.31	83.82
Judicial and legal	1.23	—	1.98	3.54	.08	.03
General public buildings	2.93	—	8.71	5.77	1.06	.33
Other governmental administration	13.71	—	29.80	36.05	1.56	.16
Interest on general debt	27.49	—	30.22	38.60	23.34	20.89
Other and unallocable	127.69	—	176.87	186.98	97.55	88.21
Utility and liquor store expenditure	10.48	—	—	28.45	2.95	4.91
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	575.65	—	932.91	884.55	451.26	314.87
Exhibit: Salaries and wages	382.65	—	896.72	431.03	266.32	278.31

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
MASSACHUSETTS						
Amounts (thousand dollars)						
Number of townships	307	27	97	69	43	71
Population, 1996	3,175,687	911,970	1,514,566	503,808	160,741	84,602
Revenue	6,712,112	2,039,153	3,224,406	978,143	311,146	159,264
General revenue	5,888,591	1,734,584	2,812,300	886,088	298,594	157,025
Intergovernmental revenue	1,441,891	402,592	716,686	221,968	59,018	41,627
Federal government	47,949	13,079	15,758	14,390	2,539	2,183
State government	1,391,794	389,181	699,759	207,259	56,265	39,330
From own sources	4,446,700	1,331,992	2,095,614	664,120	239,576	115,398
Taxes	3,830,769	1,133,867	1,798,016	581,617	213,066	104,203
Property	3,752,357	1,109,363	1,766,094	566,636	207,880	102,384
Other	78,412	24,504	31,922	14,981	5,186	1,819
Charges and miscellaneous	615,931	198,125	297,598	82,503	26,510	11,195
Utility and liquor store revenue	668,497	209,229	354,936	89,541	12,552	2,239
Employee retirement revenue	155,024	95,340	57,170	2,514	—	—
Expenditure	6,791,640	2,021,355	3,269,749	1,026,239	322,947	151,350
General expenditure	6,025,651	1,756,162	2,881,094	930,506	309,189	148,700
Current expenditure	5,295,929	1,584,799	2,536,972	770,085	266,092	137,981
Capital outlay	729,722	171,363	344,122	160,421	43,097	10,719
Education services:						
Education	3,198,750	912,833	1,582,225	480,399	151,671	71,622
Libraries	96,914	26,436	47,991	16,253	4,710	1,524
Social services and income maintenance:						
Public welfare	13,679	4,120	3,591	3,282	2,489	197
Hospitals	—	—	—	—	—	—
Health	51,140	15,011	21,015	10,270	3,481	1,363
Transportation:						
Highways	357,582	85,321	157,801	61,664	27,511	25,285
Capital outlay	89,563	20,938	43,518	13,821	6,240	5,046
Air transportation	6,087	694	83	5,003	307	—
Other transportation	45,822	20,988	19,085	3,418	1,989	342
Public safety:						
Police protection	365,789	111,310	171,661	58,372	19,099	5,347
Fire protection	257,189	97,438	123,061	26,165	6,968	3,557
Correction	39	—	—	39	—	—
Protective inspection and regulation	24,395	6,754	11,069	4,364	1,545	663
Environment and housing:						
Natural resources	13,922	3,354	6,788	2,771	793	216
Parks and recreation	67,267	21,302	36,619	6,260	1,935	1,151
Housing and community development	20,890	7,791	5,895	3,689	798	2,717
Sewerage	166,535	42,752	89,027	27,234	5,199	2,323
Solid waste management	146,894	44,664	63,008	27,300	7,553	4,369
Governmental administration:						
Financial administration	104,292	24,362	49,208	19,114	7,291	4,317
Judicial and legal	18,543	4,693	8,331	3,686	1,408	425
General public buildings	62,656	15,229	25,129	12,629	7,729	1,940
Other governmental administration	89,590	18,103	39,179	24,563	4,976	2,769
Interest on general debt	103,348	23,083	51,823	19,580	7,059	1,803
Other and unallocable	814,328	269,924	368,505	114,451	44,678	16,770
Utility and liquor store expenditure	622,430	171,620	340,396	94,006	13,758	2,650
Employee retirement expenditure	143,559	93,573	48,259	1,727	—	—
Debt outstanding at end of fiscal year	2,953,017	726,549	1,414,997	593,939	175,597	41,935
Exhibit: Salaries and wages	2,950,180	960,604	1,487,501	363,874	103,486	34,715
Percent distribution						
Number of townships	100.0	8.8	31.6	22.5	14.0	23.1
Population, 1996	100.0	28.7	47.7	15.9	5.1	2.7
Revenue	100.0	30.4	48.0	14.6	4.6	2.4
General revenue	100.0	29.5	47.8	15.0	5.1	2.7
Intergovernmental revenue	100.0	27.9	49.7	15.4	4.1	2.9
Federal government	100.0	27.3	32.9	30.0	5.3	4.6
State government	100.0	28.0	50.3	14.9	4.0	2.8
From own sources	100.0	30.0	47.1	14.9	5.4	2.6
Taxes	100.0	29.6	46.9	15.2	5.6	2.7
Property	100.0	29.6	47.1	15.1	5.5	2.7
Other	100.0	31.3	40.7	19.1	6.6	2.3
Charges and miscellaneous	100.0	32.2	48.3	13.4	4.3	1.8
Utility and liquor store revenue	100.0	31.3	53.1	13.4	1.9	.3
Employee retirement revenue	100.0	61.5	36.9	1.6	—	—
Expenditure	100.0	29.8	48.1	15.1	4.8	2.2
General expenditure	100.0	29.1	47.8	15.4	5.1	2.5
Current expenditure	100.0	29.9	47.9	14.5	5.0	2.6
Capital outlay	100.0	23.5	47.2	22.0	5.9	1.5
Education services:						
Education	100.0	28.5	49.5	15.0	4.7	2.2
Libraries	100.0	27.3	49.5	16.8	4.9	1.6
Social services and income maintenance:						
Public welfare	100.0	30.1	26.3	24.0	18.2	1.4
Hospitals	—	—	—	—	—	—
Health	100.0	29.4	41.1	20.1	6.8	2.7

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
MASSACHUSETTS—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	23.9	44.1	17.2	7.7	7.1
Capital outlay	100.0	23.4	48.6	15.4	7.0	5.6
Air transportation	100.0	11.4	1.4	82.2	5.0	—
Other transportation	100.0	45.8	41.7	7.5	4.3	.7
Public safety:						
Police protection	100.0	30.4	46.9	16.0	5.2	1.5
Fire protection	100.0	37.9	47.8	10.2	2.7	1.4
Correction	100.0	—	—	100.0	—	—
Protective inspection and regulation	100.0	27.7	45.4	17.9	6.3	2.7
Environment and housing:						
Natural resources	100.0	24.1	48.8	19.9	5.7	1.6
Parks and recreation	100.0	31.7	54.4	9.3	2.9	1.7
Housing and community development	100.0	37.3	28.2	17.7	3.8	13.0
Sewerage	100.0	25.7	53.5	16.4	3.1	1.4
Solid waste management	100.0	30.4	42.9	18.6	5.1	3.0
Governmental administration:						
Financial administration	100.0	23.4	47.2	18.3	7.0	4.1
Judicial and legal	100.0	25.3	44.9	19.9	7.6	2.3
General public buildings	100.0	24.3	40.1	20.2	12.3	3.1
Other governmental administration	100.0	20.2	43.7	27.4	5.6	3.1
Interest on general debt	100.0	22.3	50.1	18.9	6.8	1.7
Other and unallocable	100.0	33.1	45.3	14.1	5.5	2.1
Utility and liquor store expenditure	100.0	27.6	54.7	15.1	2.2	.4
Employee retirement expenditure	100.0	65.2	33.6	1.2	—	—
Debt outstanding at end of fiscal year	100.0	24.6	47.9	20.1	5.9	1.4
Exhibit: Salaries and wages	100.0	32.6	50.4	12.3	3.5	1.2
Per capita amount (dollars)						
Revenue	2113.59	2235.99	2128.93	1941.50	1935.70	1882.51
General revenue	1854.27	1902.02	1856.84	1758.78	1857.61	1856.04
Intergovernmental revenue	454.04	441.45	473.20	440.58	367.16	492.03
Federal government	15.10	14.34	10.40	28.56	15.80	25.80
State government	438.27	426.75	462.02	411.38	350.04	464.88
From own sources	1400.23	1460.57	1383.64	1318.20	1490.45	1364.01
Taxes	1206.28	1243.32	1187.15	1154.44	1325.52	1231.68
Property	1181.59	1216.45	1166.07	1124.71	1293.26	1210.18
Other	24.69	26.87	21.08	29.74	32.26	21.50
Charges and miscellaneous	193.95	217.25	196.49	163.76	164.92	132.33
Utility and liquor store revenue	210.50	229.43	234.35	177.73	78.09	26.47
Employee retirement revenue	48.82	104.54	37.75	4.99	—	—
Expenditure	2138.64	2216.47	2158.87	2036.96	2009.11	1788.96
General expenditure	1897.43	1925.68	1902.26	1846.95	1923.52	1757.64
Current expenditure	1667.65	1737.78	1675.05	1528.53	1655.41	1630.94
Capital outlay	229.78	187.90	227.21	318.42	268.11	126.70
Education services:						
Education	1007.26	1000.95	1044.67	953.54	943.57	846.58
Libraries	30.52	28.99	31.69	32.26	29.30	18.01
Social services and income maintenance:						
Public welfare	4.31	4.52	2.37	6.51	15.48	2.33
Hospitals	—	—	—	—	—	—
Health	16.10	16.46	13.88	20.38	21.66	16.11
Transportation:						
Highways	112.60	93.56	104.19	122.40	171.15	298.87
Capital outlay	28.20	22.96	28.73	27.43	38.82	59.64
Air transportation	1.92	.76	.05	9.93	1.91	—
Other transportation	14.43	23.01	12.60	6.78	12.37	4.04
Public safety:						
Police protection	115.18	122.05	113.34	115.86	118.82	63.20
Fire protection	80.99	106.84	81.25	51.93	43.35	42.04
Correction .....	.01	—	—	.08	—	—
Protective inspection and regulation	7.68	7.41	7.31	8.66	9.61	7.84
Environment and housing:						
Natural resources	4.38	3.68	4.48	5.50	4.93	2.55
Parks and recreation	21.18	23.36	24.18	12.43	12.04	13.60
Housing and community development	6.58	8.54	3.89	7.32	4.96	32.12
Sewerage	52.44	46.88	58.78	54.06	32.34	27.46
Solid waste management	46.26	48.98	41.60	54.19	46.99	51.64
Governmental administration:						
Financial administration	32.84	26.71	32.49	37.94	45.36	51.03
Judicial and legal	5.94	5.15	5.50	7.32	8.76	5.02
General public buildings	19.73	16.70	16.59	25.07	48.08	22.93
Other governmental administration	28.21	19.85	25.87	48.75	30.96	32.73
Interest on general debt	32.54	25.31	34.22	38.86	43.92	21.31
Other and unallocable	256.43	295.98	243.31	227.17	277.95	198.22
Utility and liquor store expenditure	196.00	188.19	224.75	186.59	85.59	31.32
Employee retirement expenditure	45.21	102.61	31.86	3.43	—	—
Debt outstanding at end of fiscal year	929.88	796.68	934.26	1178.90	1092.42	495.67
Exhibit: Salaries and wages	928.99	1053.33	982.13	722.25	643.81	410.33

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NEW HAMPSHIRE						
Amounts (thousand dollars)						
Number of townships	221	2	10	32	52	125
Population, 1996	769,067	58,647	156,586	218,657	189,772	145,405
Revenue	532,469	51,064	113,221	158,256	109,086	100,842
General revenue	509,088	47,310	110,547	149,153	105,809	96,269
Intergovernmental revenue	75,844	5,476	15,490	18,199	18,638	18,041
Federal government	9,154	743	1,005	2,107	3,146	2,153
State government	62,883	3,868	13,420	15,021	15,132	15,442
From own sources	433,244	41,834	95,057	130,954	87,171	78,228
Taxes	348,471	32,086	72,963	107,573	70,870	64,979
Property	340,275	31,308	71,379	104,644	68,970	63,974
Other	8,196	778	1,584	2,929	1,900	1,005
Charges and miscellaneous	84,773	9,748	22,094	23,381	16,301	13,249
Utility and liquor store revenue	23,381	3,754	2,674	9,103	3,277	4,573
Employee retirement revenue	—	—	—	—	—	—
Expenditure	517,485	49,383	105,825	155,825	105,374	101,078
General expenditure	486,464	41,761	101,610	146,017	101,026	96,050
Current expenditure	416,420	36,856	92,022	118,213	87,406	81,923
Capital outlay	70,044	4,905	9,588	27,804	13,620	14,127
Education services:						
Education	—	—	—	—	—	—
Libraries	7,482	949	2,411	1,841	1,085	1,196
Social services and income maintenance:						
Public welfare	5,940	541	693	1,969	1,717	1,020
Hospitals	236	—	—	139	45	52
Health	10,404	1,285	1,470	2,902	2,859	1,888
Transportation:						
Highways	89,248	5,452	16,433	21,397	20,834	25,132
Capital outlay	2,389	—	534	115	649	1,091
Air transportation	46	—	—	15	—	31
Other transportation	694	—	79	598	17	—
Public safety:						
Police protection	67,198	7,200	17,716	19,152	13,782	9,348
Fire protection	40,059	6,618	13,316	9,034	4,827	6,264
Correction	—	—	—	—	—	—
Protective inspection and regulation	2,628	405	729	850	484	160
Environment and housing:						
Natural resources	1,000	192	54	360	204	190
Parks and recreation	20,424	954	4,511	7,377	4,433	3,149
Housing and community development	640	31	—	—	416	193
Sewerage	27,793	3,287	8,725	6,998	4,852	3,931
Solid waste management	32,894	1,881	5,030	8,580	8,033	9,370
Governmental administration:						
Financial administration	19,923	1,539	4,566	5,012	4,855	3,951
Judicial and legal	5,526	340	1,049	1,506	1,464	1,167
General public buildings	9,637	404	1,228	2,975	1,781	3,249
Other governmental administration	33,299	1,248	4,024	12,351	7,732	7,944
Interest on general debt	10,697	898	2,745	3,865	1,154	2,035
Other and unallocable	100,696	8,537	16,831	39,096	20,452	15,780
Utility and liquor store expenditure	31,021	7,622	4,215	9,808	4,348	5,028
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	246,390	31,434	72,088	77,549	39,546	25,773
Exhibit: Salaries and wages	175,983	19,277	44,680	53,137	32,586	26,303
Percent distribution						
Number of townships	100.0	.9	4.5	14.5	23.5	56.6
Population, 1996	100.0	7.6	20.4	28.4	24.7	18.9
Revenue	100.0	9.6	21.3	29.7	20.5	18.9
General revenue	100.0	9.3	21.7	29.3	20.8	18.9
Intergovernmental revenue	100.0	7.2	20.4	24.0	24.6	23.8
Federal government	100.0	8.1	11.0	23.0	34.4	23.5
State government	100.0	6.2	21.3	23.9	24.1	24.6
From own sources	100.0	9.7	21.9	30.2	20.1	18.1
Taxes	100.0	9.2	20.9	30.9	20.3	18.6
Property	100.0	9.2	21.0	30.8	20.3	18.8
Other	100.0	9.5	19.3	35.7	23.2	12.3
Charges and miscellaneous	100.0	11.5	26.1	27.6	19.2	15.6
Utility and liquor store revenue	100.0	16.1	11.4	38.9	14.0	19.6
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	9.5	20.4	30.1	20.4	19.5
General expenditure	100.0	8.6	20.9	30.0	20.8	19.7
Current expenditure	100.0	8.9	22.1	28.4	21.0	19.7
Capital outlay	100.0	7.0	13.7	39.7	19.4	20.2
Education services:						
Education	—	—	—	—	—	—
Libraries	100.0	12.7	32.2	24.6	14.5	16.0
Social services and income maintenance:						
Public welfare	100.0	9.1	11.7	33.1	28.9	17.2
Hospitals	100.0	—	—	58.9	19.1	22.0
Health	100.0	12.4	14.1	27.9	27.5	18.1

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NEW HAMPSHIRE—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	6.1	18.4	24.0	23.3	28.2
Capital outlay	100.0	—	22.4	4.8	27.2	45.7
Air transportation	100.0	—	—	32.6	—	67.4
Other transportation	100.0	—	11.4	86.2	2.4	—
Public safety:						
Police protection	100.0	10.7	26.4	28.5	20.5	13.9
Fire protection	100.0	16.5	33.2	22.6	12.0	15.6
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	15.4	27.7	32.3	18.4	6.1
Environment and housing:						
Natural resources	100.0	19.2	5.4	36.0	20.4	19.0
Parks and recreation	100.0	4.7	22.1	36.1	21.7	15.4
Housing and community development	100.0	4.8	—	—	65.0	30.2
Sewerage	100.0	11.8	31.4	25.2	17.5	14.1
Solid waste management	100.0	5.7	15.3	26.1	24.4	28.5
Governmental administration:						
Financial administration	100.0	7.7	22.9	25.2	24.4	19.8
Judicial and legal	100.0	6.2	19.0	27.3	26.5	21.1
General public buildings	100.0	4.2	12.7	30.9	18.5	33.7
Other governmental administration	100.0	3.7	12.1	37.1	23.2	23.9
Interest on general debt	100.0	8.4	25.7	36.1	10.8	19.0
Other and unallocable	100.0	8.5	16.7	38.8	20.3	15.7
Utility and liquor store expenditure	100.0	24.6	13.6	31.6	14.0	16.2
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	12.8	29.3	31.5	16.1	10.5
Exhibit: Salaries and wages	100.0	11.0	25.4	30.2	18.5	14.9
Per capita amount (dollars)						
Revenue	692.36	870.70	723.06	723.76	574.83	693.52
General revenue	661.96	806.69	705.98	682.13	557.56	662.07
Intergovernmental revenue	98.62	93.37	98.92	83.23	98.21	124.07
Federal government	11.90	12.67	6.42	9.64	16.58	14.81
State government	81.77	65.95	85.70	68.70	79.74	106.20
From own sources	563.34	713.32	607.06	598.90	459.35	538.00
Taxes	453.11	547.10	465.96	491.97	373.45	446.88
Property	442.45	533.84	455.85	478.58	363.44	439.97
Other	10.66	13.27	10.12	13.40	10.01	6.91
Charges and miscellaneous	110.23	166.21	141.10	106.93	85.90	91.12
Utility and liquor store revenue	30.40	64.01	17.08	41.63	17.27	31.45
Employee retirement revenue	—	—	—	—	—	—
Expenditure	672.87	842.04	675.83	712.65	555.27	695.15
General expenditure	632.54	712.07	648.91	667.79	532.35	660.57
Current expenditure	541.46	628.44	587.68	540.63	460.58	563.41
Capital outlay	91.08	83.64	61.23	127.16	71.77	97.16
Education services:						
Education	—	—	—	—	—	—
Libraries	9.73	16.18	15.40	8.42	5.72	8.23
Social services and income maintenance:						
Public welfare	7.72	9.22	4.43	9.00	9.05	7.01
Hospitals .....	.31	—	—	.64	.24	.36
Health	13.53	21.91	9.39	13.27	15.07	12.98
Transportation:						
Highways	116.05	92.96	104.95	97.86	109.78	172.84
Capital outlay	3.11	—	3.41	.53	3.42	7.50
Air transportation .....	.06	—	—	.07	—	.21
Other transportation .....	.90	—	.50	2.73	.09	—
Public safety:						
Police protection	87.38	122.77	113.14	87.59	72.62	64.29
Fire protection	52.09	112.84	85.04	41.32	25.44	43.08
Correction	—	—	—	—	—	—
Protective inspection and regulation	3.42	6.91	4.66	3.89	2.55	1.10
Environment and housing:						
Natural resources	1.30	3.27	.34	1.65	1.07	1.31
Parks and recreation	26.56	16.27	28.81	33.74	23.36	21.66
Housing and community development .....	.83	.53	—	—	2.19	1.33
Sewerage	36.14	56.05	55.72	32.00	25.57	27.03
Solid waste management	42.77	32.07	32.12	39.24	42.33	64.44
Governmental administration:						
Financial administration	25.91	26.24	29.16	22.92	25.58	27.17
Judicial and legal	7.19	5.80	6.70	6.89	7.71	8.03
General public buildings	12.53	6.89	7.84	13.61	9.38	22.34
Other governmental administration	43.30	21.28	25.70	56.49	40.74	54.63
Interest on general debt	13.91	15.31	17.53	17.68	6.08	14.00
Other and unallocable	130.93	145.57	107.49	178.80	107.77	108.52
Utility and liquor store expenditure	40.34	129.96	26.92	44.86	22.91	34.58
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	320.38	535.99	460.37	354.66	208.39	177.25
Exhibit: Salaries and wages	228.83	328.70	285.34	243.02	171.71	180.89

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NEW JERSEY						
Amounts (thousand dollars)						
Number of townships	243	53	74	53	37	26
Population, 1996	4,066,526	2,302,677	1,230,341	362,857	129,253	41,398
Revenue	3,583,801	2,224,175	1,001,709	245,042	81,311	31,564
General revenue	3,462,121	2,145,770	964,430	241,163	79,333	31,425
Intergovernmental revenue	919,128	574,560	237,159	77,646	20,091	9,672
Federal government	26,569	22,006	3,281	523	678	81
State government	878,909	547,507	228,910	74,771	19,119	8,602
From own sources	2,542,993	1,571,210	727,271	163,517	59,242	21,753
Taxes	1,901,771	1,164,131	549,781	122,585	47,971	17,303
Property	1,829,517	1,120,610	529,645	118,039	45,225	15,998
Other	72,254	43,521	20,136	4,546	2,746	1,305
Charges and miscellaneous	641,222	407,079	177,490	40,932	11,271	4,450
Utility and liquor store revenue	121,680	78,405	37,279	3,879	1,978	139
Employee retirement revenue	—	—	—	—	—	—
Expenditure	3,345,560	2,090,419	934,862	223,342	70,157	26,780
General expenditure	3,223,373	2,009,856	898,365	219,890	68,617	26,645
Current expenditure	2,904,841	1,826,729	792,808	199,518	60,077	25,709
Capital outlay	318,532	183,127	105,557	20,372	8,540	936
Education services:						
Education	393,856	332,110	50,739	6,282	3,357	1,368
Libraries	86,468	51,556	26,025	7,548	1,261	78
Social services and income maintenance:						
Public welfare	21,971	15,025	5,222	1,325	254	145
Hospitals	44	28	13	3	—	—
Health	43,669	25,421	13,403	3,112	1,442	291
Transportation:						
Highways	275,635	130,449	97,964	29,033	14,336	3,853
Capital outlay	78,438	42,394	24,159	6,127	5,383	375
Air transportation	—	—	—	—	—	—
Other transportation	2,207	1,318	716	173	—	—
Public safety:						
Police protection	560,761	335,259	170,408	40,954	9,235	4,905
Fire protection	122,794	77,138	35,740	7,016	2,044	856
Correction	279	—	—	—	117	162
Protective inspection and regulation	42,984	26,501	12,859	3,310	231	83
Environment and housing:						
Natural resources	8	8	—	—	—	—
Parks and recreation	111,386	72,008	31,714	5,335	1,908	421
Housing and community development	34,214	27,349	6,394	460	11	—
Sewerage	249,087	160,672	71,284	14,678	1,107	1,346
Solid waste management	196,100	117,664	60,466	11,990	3,734	2,246
Governmental administration:						
Financial administration	134,106	66,413	39,320	14,726	9,760	3,887
Judicial and legal	58,461	32,141	19,160	6,543	397	220
General public buildings	95,514	59,144	27,453	8,463	214	240
Other governmental administration	81,879	42,576	30,323	8,169	559	252
Interest on general debt	135,181	89,791	37,633	5,936	1,516	305
Other and unallocable	576,769	347,285	161,529	44,834	17,134	5,987
Utility and liquor store expenditure	122,187	80,563	36,497	3,452	1,540	135
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2,643,455	1,819,178	670,579	115,319	33,859	4,520
Exhibit: Salaries and wages	1,359,600	887,353	362,809	73,164	25,956	10,318
Percent distribution						
Number of townships	100.0	21.8	30.5	21.8	15.2	10.7
Population, 1996	100.0	56.6	30.3	8.9	3.2	1.0
Revenue	100.0	62.1	28.0	6.8	2.3	.9
General revenue	100.0	62.0	27.9	7.0	2.3	.9
Intergovernmental revenue	100.0	62.5	25.8	8.4	2.2	1.1
Federal government	100.0	82.8	12.3	2.0	2.6	.3
State government	100.0	62.3	26.0	8.5	2.2	1.0
From own sources	100.0	61.8	28.6	6.4	2.3	.9
Taxes	100.0	61.2	28.9	6.4	2.5	.9
Property	100.0	61.3	28.9	6.5	2.5	.9
Other	100.0	60.2	27.9	6.3	3.8	1.8
Charges and miscellaneous	100.0	63.5	27.7	6.4	1.8	.7
Utility and liquor store revenue	100.0	64.4	30.6	3.2	1.6	.1
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	62.5	27.9	6.7	2.1	.8
General expenditure	100.0	62.4	27.9	6.8	2.1	.8
Current expenditure	100.0	62.9	27.3	6.9	2.1	.9
Capital outlay	100.0	57.5	33.1	6.4	2.7	.3
Education services:						
Education	100.0	84.3	12.9	1.6	.9	.3
Libraries	100.0	59.6	30.1	8.7	1.5	.1
Social services and income maintenance:						
Public welfare	100.0	68.4	23.8	6.0	1.2	.7
Hospitals	100.0	63.6	29.5	6.8	—	—
Health	100.0	58.2	30.7	7.1	3.3	.7

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NEW JERSEY—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	47.3	35.5	10.5	5.2	1.4
Capital outlay	100.0	54.0	30.8	7.8	6.9	.5
Air transportation	—	—	—	—	—	—
Other transportation	100.0	59.7	32.4	7.8	—	—
Public safety:						
Police protection	100.0	59.8	30.4	7.3	1.6	.9
Fire protection	100.0	62.8	29.1	5.7	1.7	.7
Correction	100.0	—	—	—	41.9	58.1
Protective inspection and regulation	100.0	61.7	29.9	7.7	.5	.2
Environment and housing:						
Natural resources	100.0	100.0	—	—	—	—
Parks and recreation	100.0	64.6	28.5	4.8	1.7	.4
Housing and community development	100.0	79.9	18.7	1.3	—	—
Sewerage	100.0	64.5	28.6	5.9	.4	.5
Solid waste management	100.0	60.0	30.8	6.1	1.9	1.1
Governmental administration:						
Financial administration	100.0	49.5	29.3	11.0	7.3	2.9
Judicial and legal	100.0	55.0	32.8	11.2	.7	.4
General public buildings	100.0	61.9	28.7	8.9	.2	.3
Other governmental administration	100.0	52.0	37.0	10.0	.7	.3
Interest on general debt	100.0	66.4	27.8	4.4	1.1	.2
Other and unallocable	100.0	60.2	28.0	7.8	3.0	1.0
Utility and liquor store expenditure	100.0	65.9	29.9	2.8	1.3	.1
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	68.8	25.4	4.4	1.3	.2
Exhibit: Salaries and wages	100.0	65.3	26.7	5.4	1.9	.8
Per capita amount (dollars)						
Revenue	881.29	965.91	814.17	675.31	629.08	762.45
General revenue	851.37	931.86	783.87	664.62	613.78	759.09
Intergovernmental revenue	226.02	249.52	192.76	213.99	155.44	233.63
Federal government	6.53	9.56	2.67	1.44	5.25	1.96
State government	216.13	237.77	186.05	206.06	147.92	207.79
From own sources	625.35	682.34	591.11	450.64	458.34	525.46
Taxes	467.66	505.56	446.85	337.83	371.14	417.97
Property	449.90	486.66	430.49	325.30	349.90	386.44
Other	17.77	18.90	16.37	12.53	21.25	31.52
Charges and miscellaneous	157.68	176.79	144.26	112.80	87.20	107.49
Utility and liquor store revenue	29.92	34.05	30.30	10.69	15.30	3.36
Employee retirement revenue	—	—	—	—	—	—
Expenditure	822.71	907.82	759.84	615.51	542.79	646.89
General expenditure	792.66	872.83	730.18	606.00	530.87	643.63
Current expenditure	714.33	793.31	644.38	549.85	464.80	621.02
Capital outlay	78.33	79.53	85.79	56.14	66.07	22.61
Education services:						
Education	96.85	144.23	41.24	17.31	25.97	33.05
Libraries	21.26	22.39	21.15	20.80	9.76	1.88
Social services and income maintenance:						
Public welfare	5.40	6.53	4.24	3.65	1.97	3.50
Hospitals .....	.01	.01	.01	.01	—	—
Health	10.74	11.04	10.89	8.58	11.16	7.03
Transportation:						
Highways	67.78	56.65	79.62	80.01	110.91	93.07
Capital outlay	19.29	18.41	19.64	16.89	41.65	9.06
Air transportation	—	—	—	—	—	—
Other transportation .....	.54	.57	.58	.48	—	—
Public safety:						
Police protection	137.90	145.60	138.50	112.87	71.45	118.48
Fire protection	30.20	33.50	29.05	19.34	15.81	20.68
Correction .....	.07	—	—	—	.91	3.91
Protective inspection and regulation	10.57	11.51	10.45	9.12	1.79	2.00
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	27.39	31.27	25.78	14.70	14.76	10.17
Housing and community development	8.41	11.88	5.20	1.27	.09	—
Sewerage	61.25	69.78	57.94	40.45	8.56	32.51
Solid waste management	48.22	51.10	49.15	33.04	28.89	54.25
Governmental administration:						
Financial administration	32.98	28.84	31.96	40.58	75.51	93.89
Judicial and legal	14.38	13.96	15.57	18.03	3.07	5.31
General public buildings	23.49	25.68	22.31	23.32	1.66	5.80
Other governmental administration	20.13	18.49	24.65	22.51	4.32	6.09
Interest on general debt	33.24	38.99	30.59	16.36	11.73	7.37
Other and unallocable	141.83	150.82	131.29	123.56	132.56	144.62
Utility and liquor store expenditure	30.05	34.99	29.66	9.51	11.91	3.26
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	650.05	790.03	545.04	317.81	261.96	109.18
Exhibit: Salaries and wages	334.34	385.36	294.88	201.63	200.82	249.24

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NEW YORK						
Amounts (thousand dollars)						
Number of townships	929	57	85	163	202	422
Population, 1996	8,458,907	4,666,153	1,327,735	1,142,409	717,740	604,870
Revenue	4,147,002	2,593,045	629,531	373,165	250,128	301,133
General revenue	3,967,765	2,493,685	582,481	352,272	242,944	296,383
Intergovernmental revenue	835,010	401,622	120,546	106,353	93,353	113,136
Federal government	172,454	97,880	12,801	14,961	17,156	29,656
State government	211,532	107,451	24,229	23,456	23,059	33,337
From own sources	3,132,755	2,092,063	461,935	245,919	149,591	183,247
Taxes	2,212,778	1,436,723	331,663	173,680	120,339	150,373
Property	2,029,646	1,318,826	299,165	157,830	110,460	143,365
Other	183,132	117,897	32,498	15,850	9,879	7,008
Charges and miscellaneous	919,977	655,340	130,272	72,239	29,252	32,874
Utility and liquor store revenue	179,237	99,360	47,050	20,893	7,184	4,750
Employee retirement revenue	—	—	—	—	—	—
Expenditure	4,356,674	2,790,047	645,845	382,701	241,477	296,604
General expenditure	4,056,894	2,624,227	571,934	347,567	226,593	286,573
Current expenditure	3,494,420	2,251,921	514,619	299,854	190,160	237,866
Capital outlay	562,474	372,306	57,315	47,713	36,433	48,707
Education services:						
Education	35	—	4	22	5	4
Libraries	60,835	39,407	10,721	6,608	2,817	1,282
Social services and income maintenance:						
Public welfare	41,549	34,068	3,892	2,733	256	600
Hospitals	33,975	35	17,417	12,163	106	4,254
Health	38,400	25,672	5,125	3,454	2,020	2,129
Transportation:						
Highways	810,532	354,275	111,860	108,724	99,981	135,692
Capital outlay	194,480	100,417	18,454	20,970	21,767	32,872
Air transportation	8,869	3,938	2,578	2,267	—	86
Other transportation	6,970	5,498	1,117	140	128	87
Public safety:						
Police protection	244,502	169,548	60,415	9,819	2,501	2,219
Fire protection	110,879	49,770	23,816	16,988	9,647	10,658
Correction	572	460	112	—	—	—
Protective inspection and regulation	38,893	27,619	5,818	2,846	1,414	1,196
Environment and housing:						
Natural resources	54,925	18,425	3,781	8,328	7,445	16,946
Parks and recreation	299,968	241,723	34,397	12,632	5,524	5,692
Housing and community development	58,961	41,184	3,233	2,570	2,414	9,560
Sewerage	174,604	108,104	36,489	19,220	6,664	4,127
Solid waste management	543,022	476,426	31,740	18,109	8,770	7,977
Governmental administration:						
Financial administration	118,433	59,135	24,871	13,806	9,231	11,390
Judicial and legal	70,384	32,054	15,701	9,987	6,918	5,724
General public buildings	82,485	39,153	15,035	12,379	7,712	8,206
Other governmental administration	95,165	45,210	17,778	14,195	8,893	9,089
Interest on general debt	375,926	307,627	44,128	15,403	5,477	3,291
Other and unallocable	787,010	544,896	101,906	55,174	38,670	46,364
Utility and liquor store expenditure	299,771	165,811	73,911	35,134	14,884	10,031
Employee retirement expenditure	9	9	—	—	—	—
Debt outstanding at end of fiscal year	4,605,051	3,624,238	624,176	216,437	81,214	58,986
Exhibit: Salaries and wages	1,302,360	825,781	210,836	109,279	70,562	85,902
Percent distribution						
Number of townships	100.0	6.1	9.1	17.5	21.7	45.4
Population, 1996	100.0	55.2	15.7	13.5	8.5	7.2
Revenue	100.0	62.5	15.2	9.0	6.0	7.3
General revenue	100.0	62.8	14.7	8.9	6.1	7.5
Intergovernmental revenue	100.0	48.1	14.4	12.7	11.2	13.5
Federal government	100.0	56.8	7.4	8.7	9.9	17.2
State government	100.0	50.8	11.5	11.1	10.9	15.8
From own sources	100.0	66.8	14.7	7.8	4.8	5.8
Taxes	100.0	64.9	15.0	7.8	5.4	6.8
Property	100.0	65.0	14.7	7.8	5.4	7.1
Other	100.0	64.4	17.7	8.7	5.4	3.8
Charges and miscellaneous	100.0	71.2	14.2	7.9	3.2	3.6
Utility and liquor store revenue	100.0	55.4	26.3	11.7	4.0	2.7
Employee retirement revenue	—	—	—	—	—	—
Expenditure	100.0	64.0	14.8	8.8	5.5	6.8
General expenditure	100.0	64.7	14.1	8.6	5.6	7.1
Current expenditure	100.0	64.4	14.7	8.6	5.4	6.8
Capital outlay	100.0	66.2	10.2	8.5	6.5	8.7
Education services:						
Education	100.0	—	11.4	62.9	14.3	11.4
Libraries	100.0	64.8	17.6	10.9	4.6	2.1
Social services and income maintenance:						
Public welfare	100.0	82.0	9.4	6.6	.6	1.4
Hospitals	100.0	.1	51.3	35.8	.3	12.5
Health	100.0	66.9	13.3	9.0	5.3	5.5

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
NEW YORK—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	43.7	13.8	13.4	12.3	16.7
Capital outlay	100.0	51.6	9.5	10.8	11.2	16.9
Air transportation	100.0	44.4	29.1	25.6	—	1.0
Other transportation	100.0	78.9	16.0	2.0	1.8	1.2
Public safety:						
Police protection	100.0	69.3	24.7	4.0	1.0	.9
Fire protection	100.0	44.9	21.5	15.3	8.7	9.6
Correction	100.0	80.4	19.6	—	—	—
Protective inspection and regulation	100.0	71.0	15.0	7.3	3.6	3.1
Environment and housing:						
Natural resources	100.0	33.5	6.9	15.2	13.6	30.9
Parks and recreation	100.0	80.6	11.5	4.2	1.8	1.9
Housing and community development	100.0	69.8	5.5	4.4	4.1	16.2
Sewerage	100.0	61.9	20.9	11.0	3.8	2.4
Solid waste management	100.0	87.7	5.8	3.3	1.6	1.5
Governmental administration:						
Financial administration	100.0	49.9	21.0	11.7	7.8	9.6
Judicial and legal	100.0	45.5	22.3	14.2	9.8	8.1
General public buildings	100.0	47.5	18.2	15.0	9.3	9.9
Other governmental administration	100.0	47.5	18.7	14.9	9.3	9.6
Interest on general debt	100.0	81.8	11.7	4.1	1.5	.9
Other and unallocable	100.0	69.2	12.9	7.0	4.9	5.9
Utility and liquor store expenditure	100.0	55.3	24.7	11.7	5.0	3.3
Employee retirement expenditure	100.0	100.0	—	—	—	—
Debt outstanding at end of fiscal year	100.0	78.7	13.6	4.7	1.8	1.3
Exhibit: Salaries and wages	100.0	63.4	16.2	8.4	5.4	6.6
Per capita amount (dollars)						
Revenue	490.25	555.71	474.14	326.65	348.49	497.85
General revenue	469.06	534.42	438.70	308.36	338.48	489.99
Intergovernmental revenue	98.71	86.07	90.79	93.10	130.07	187.04
Federal government	20.39	20.98	9.64	13.10	23.90	49.03
State government	25.01	23.03	18.25	20.53	32.13	55.11
From own sources	370.35	448.35	347.91	215.26	208.42	302.95
Taxes	261.59	307.90	249.80	152.03	167.66	248.60
Property	239.94	282.64	225.32	138.16	153.90	237.02
Other	21.65	25.27	24.48	13.87	13.76	11.59
Charges and miscellaneous	108.76	140.45	98.12	63.23	40.76	54.35
Utility and liquor store revenue	21.19	21.29	35.44	18.29	10.01	7.85
Employee retirement revenue	—	—	—	—	—	—
Expenditure	515.04	597.93	486.43	334.99	336.44	490.36
General expenditure	479.60	562.40	430.76	304.24	315.70	473.78
Current expenditure	413.11	482.61	387.59	262.48	264.94	393.25
Capital outlay	66.49	79.79	43.17	41.77	50.76	80.52
Education services:						
Education	—	—	—	.02	.01	.01
Libraries	7.19	8.45	8.07	5.78	3.92	2.12
Social services and income maintenance:						
Public welfare	4.91	7.30	2.93	2.39	.36	.99
Hospitals	4.02	.01	13.12	10.65	.15	7.03
Health	4.54	5.50	3.86	3.02	2.81	3.52
Transportation:						
Highways	95.82	75.92	84.25	95.17	139.30	224.33
Capital outlay	22.99	21.52	13.90	18.36	30.33	54.35
Air transportation	1.05	.84	1.94	1.98	—	.14
Other transportation .....	.82	1.18	.84	.12	.18	.14
Public safety:						
Police protection	28.90	36.34	45.50	8.59	3.48	3.67
Fire protection	13.11	10.67	17.94	14.87	13.44	17.62
Correction .....	.07	.10	.08	—	—	—
Protective inspection and regulation	4.60	5.92	4.38	2.49	1.97	1.98
Environment and housing:						
Natural resources	6.49	3.95	2.85	7.29	10.37	28.02
Parks and recreation	35.46	51.80	25.91	11.06	7.70	9.41
Housing and community development	6.97	8.83	2.43	2.25	3.36	15.81
Sewerage	20.64	23.17	27.48	16.82	9.28	6.82
Solid waste management	64.20	102.10	23.91	15.85	12.22	13.19
Governmental administration:						
Financial administration	14.00	12.67	18.73	12.08	12.86	18.83
Judicial and legal	8.32	6.87	11.83	8.74	9.64	9.46
General public buildings	9.75	8.39	11.32	10.84	10.74	13.57
Other governmental administration	11.25	9.69	13.39	12.43	12.39	15.03
Interest on general debt	44.44	65.93	33.24	13.48	7.63	5.44
Other and unallocable	93.04	116.78	76.75	48.30	53.88	76.65
Utility and liquor store expenditure	35.44	35.53	55.67	30.75	20.74	16.58
Employee retirement expenditure	—	—	—	—	—	—
Debt outstanding at end of fiscal year	544.40	776.71	470.11	189.46	113.15	97.52
Exhibit: Salaries and wages	153.96	176.97	158.79	95.66	98.31	142.02

Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
PENNSYLVANIA						
Amounts (thousand dollars)						
Number of townships	1,546	27	126	175	331	887
Population, 1996	6,381,177	1,088,883	1,862,467	1,194,256	1,168,635	1,066,936
Revenue	2,042,277	539,268	739,608	296,277	246,257	220,867
General revenue	1,971,778	504,031	715,877	292,602	241,345	217,923
Intergovernmental revenue	308,355	59,322	77,496	49,683	48,313	73,541
Federal government	15,625	6,655	1,144	605	1,262	5,959
State government	265,862	47,736	67,293	44,795	42,116	63,922
From own sources	1,663,423	444,709	638,381	242,919	193,032	144,382
Taxes	1,052,057	264,252	385,848	168,006	135,695	98,256
Property	434,683	151,368	148,708	58,802	42,129	33,676
Other	617,374	112,884	237,140	109,204	93,566	64,580
Charges and miscellaneous	611,366	180,457	252,533	74,913	57,337	46,126
Utility and liquor store revenue	35,950	14,680	11,039	2,952	4,376	2,903
Employee retirement revenue	34,549	20,557	12,692	723	536	41
Expenditure	1,947,597	519,485	691,566	285,643	232,992	217,911
General expenditure	1,908,558	498,922	682,617	281,879	230,078	215,062
Current expenditure	1,622,779	434,074	588,869	231,601	192,258	175,977
Capital outlay	285,779	64,848	93,748	50,278	37,820	39,085
Education services:						
Education	—	—	—	—	—	—
Libraries	28,509	14,346	11,202	2,005	759	197
Social services and income maintenance:						
Public welfare	252	49	76	50	63	14
Hospitals	37	—	—	16	2	19
Health	3,105	1,104	708	508	401	384
Transportation:						
Highways	523,168	85,775	136,562	86,380	95,122	119,329
Capital outlay	156,777	28,770	43,129	25,579	27,571	31,728
Air transportation	5,082	2,622	1,203	204	346	707
Other transportation	1,205	894	36	26	245	4
Public safety:						
Police protection	323,486	110,140	135,877	44,295	25,528	7,646
Fire protection	81,078	20,350	28,066	12,631	10,392	9,639
Correction	—	—	—	—	—	—
Protective inspection and regulation	17,068	4,164	7,191	2,757	2,013	943
Environment and housing:						
Natural resources	22	—	—	—	22	—
Parks and recreation	86,287	29,156	38,442	11,313	5,307	2,069
Housing and community development	15,518	8,949	3,358	2,274	324	613
Sewerage	198,194	61,617	94,107	24,365	10,918	7,187
Solid waste management	95,568	40,033	35,497	7,439	8,484	4,115
Governmental administration:						
Financial administration	44,130	12,100	15,271	6,064	5,805	4,890
Judicial and legal	16,734	2,712	4,197	3,552	3,874	2,399
General public buildings	39,685	5,368	11,051	8,679	6,511	8,076
Other governmental administration	133,276	19,173	46,412	26,283	22,387	19,021
Interest on general debt	49,706	20,498	21,661	4,268	2,326	953
Other and unallocable	246,448	59,872	91,700	38,770	29,249	26,857
Utility and liquor store expenditure	30,673	14,266	7,256	3,481	2,827	2,843
Employee retirement expenditure	8,366	6,297	1,693	283	87	6
Debt outstanding at end of fiscal year	1,023,333	405,684	462,879	86,272	49,496	19,002
Exhibit: Salaries and wages	665,843	197,087	229,564	95,306	74,706	69,180
Percent distribution						
Number of townships	100.0	1.7	8.2	11.3	21.4	57.4
Population, 1996	100.0	17.1	29.2	18.7	18.3	16.7
Revenue	100.0	26.4	36.2	14.5	12.1	10.8
General revenue	100.0	25.6	36.3	14.8	12.2	11.1
Intergovernmental revenue	100.0	19.2	25.1	16.1	15.7	23.8
Federal government	100.0	42.6	7.3	3.9	8.1	38.1
State government	100.0	18.0	25.3	16.8	15.8	24.0
From own sources	100.0	26.7	38.4	14.6	11.6	8.7
Taxes	100.0	25.1	36.7	16.0	12.9	9.3
Property	100.0	34.8	34.2	13.5	9.7	7.7
Other	100.0	18.3	38.4	17.7	15.2	10.5
Charges and miscellaneous	100.0	29.5	41.3	12.3	9.4	7.5
Utility and liquor store revenue	100.0	40.8	30.7	8.2	12.2	8.1
Employee retirement revenue	100.0	59.5	36.7	2.1	1.6	.1
Expenditure	100.0	26.7	35.5	14.7	12.0	11.2
General expenditure	100.0	26.1	35.8	14.8	12.1	11.3
Current expenditure	100.0	26.7	36.3	14.3	11.8	10.8
Capital outlay	100.0	22.7	32.8	17.6	13.2	13.7
Education services:						
Education	—	—	—	—	—	—
Libraries	100.0	50.3	39.3	7.0	2.7	.7
Social services and income maintenance:						
Public welfare	100.0	19.4	30.2	19.8	25.0	5.6
Hospitals	100.0	—	—	43.2	5.4	51.4
Health	100.0	35.6	22.8	16.4	12.9	12.4

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
PENNSYLVANIA—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	16.4	26.1	16.5	18.2	22.8
Capital outlay	100.0	18.4	27.5	16.3	17.6	20.2
Air transportation	100.0	51.6	23.7	4.0	6.8	13.9
Other transportation	100.0	74.2	3.0	2.2	20.3	.3
Public safety:						
Police protection	100.0	34.0	42.0	13.7	7.9	2.4
Fire protection	100.0	25.1	34.6	15.6	12.8	11.9
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	24.4	42.1	16.2	11.8	5.5
Environment and housing:						
Natural resources	100.0	—	—	—	100.0	—
Parks and recreation	100.0	33.8	44.6	13.1	6.2	2.4
Housing and community development	100.0	57.7	21.6	14.7	2.1	4.0
Sewerage	100.0	31.1	47.5	12.3	5.5	3.6
Solid waste management	100.0	41.9	37.1	7.8	8.9	4.3
Governmental administration:						
Financial administration	100.0	27.4	34.6	13.7	13.2	11.1
Judicial and legal	100.0	16.2	25.1	21.2	23.2	14.3
General public buildings	100.0	13.5	27.8	21.9	16.4	20.4
Other governmental administration	100.0	14.4	34.8	19.7	16.8	14.3
Interest on general debt	100.0	41.2	43.6	8.6	4.7	1.9
Other and unallocable	100.0	24.3	37.2	15.7	11.9	10.9
Utility and liquor store expenditure	100.0	46.5	23.7	11.3	9.2	9.3
Employee retirement expenditure	100.0	75.3	20.2	3.4	1.0	.1
Debt outstanding at end of fiscal year	100.0	39.6	45.2	8.4	4.8	1.9
Exhibit: Salaries and wages	100.0	29.6	34.5	14.3	11.2	10.4
Per capita amount (dollars)						
Revenue	320.05	495.25	397.11	248.09	210.72	207.01
General revenue	309.00	462.89	384.37	245.01	206.52	204.25
Intergovernmental revenue	48.32	54.48	41.61	41.60	41.34	68.93
Federal government	2.45	6.11	.61	.51	1.08	5.59
State government	41.66	43.84	36.13	37.51	36.04	59.91
From own sources	260.68	408.41	342.76	203.41	165.18	135.32
Taxes	164.87	242.68	207.17	140.68	116.11	92.09
Property	68.12	139.01	79.84	49.24	36.05	31.56
Other	96.75	103.67	127.33	91.44	80.06	60.53
Charges and miscellaneous	95.81	165.73	135.59	62.73	49.06	43.23
Utility and liquor store revenue	5.63	13.48	5.93	2.47	3.74	2.72
Employee retirement revenue	5.41	18.88	6.81	.61	.46	.04
Expenditure	305.21	477.08	371.32	239.18	199.37	204.24
General expenditure	299.09	458.20	366.51	236.03	196.88	201.57
Current expenditure	254.31	398.64	316.18	193.93	164.52	164.94
Capital outlay	44.78	59.55	50.34	42.10	32.36	36.63
Education services:						
Education	—	—	—	—	—	—
Libraries	4.47	13.17	6.01	1.68	.65	.18
Social services and income maintenance:						
Public welfare .....	.04	.05	.04	.04	.05	.01
Hospitals .....	.01	—	—	.01	—	.02
Health .....	.49	1.01	.38	.43	.34	.36
Transportation:						
Highways	81.99	78.77	73.32	72.33	81.40	111.84
Capital outlay	24.57	26.42	23.16	21.42	23.59	29.74
Air transportation .....	.80	2.41	.65	.17	.30	.66
Other transportation .....	.19	.82	.02	.02	.21	—
Public safety:						
Police protection	50.69	101.15	72.96	37.09	21.84	7.17
Fire protection	12.71	18.69	15.07	10.58	8.89	9.03
Correction	—	—	—	—	—	—
Protective inspection and regulation	2.67	3.82	3.86	2.31	1.72	.88
Environment and housing:						
Natural resources	—	—	—	—	.02	—
Parks and recreation	13.52	26.78	20.64	9.47	4.54	1.94
Housing and community development	2.43	8.22	1.80	1.90	.28	.57
Sewerage	31.06	56.59	50.53	20.40	9.34	6.74
Solid waste management	14.98	36.77	19.06	6.23	7.26	3.86
Governmental administration:						
Financial administration	6.92	11.11	8.20	5.08	4.97	4.58
Judicial and legal	2.62	2.49	2.25	2.97	3.31	2.25
General public buildings	6.22	4.93	5.93	7.27	5.57	7.57
Other governmental administration	20.89	17.61	24.92	22.01	19.16	17.83
Interest on general debt	7.79	18.82	11.63	3.57	1.99	.89
Other and unallocable	38.62	54.98	49.24	32.46	25.03	25.17
Utility and liquor store expenditure	4.81	13.10	3.90	2.91	2.42	2.66
Employee retirement expenditure	1.31	5.78	.91	.24	.07	.01
Debt outstanding at end of fiscal year	160.37	372.57	248.53	72.24	42.35	17.81
Exhibit: Salaries and wages	104.34	181.00	123.26	79.80	63.93	64.84

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
RHODE ISLAND						
Amounts (thousand dollars)						
Number of townships	31	7	14	6	3	1
Population, 1996	478,640	199,968	224,355	41,439	11,941	937
Revenue	890,843	370,434	427,844	71,146	14,467	6,952
General revenue	879,273	367,347	420,057	70,660	14,429	6,780
Intergovernmental revenue	214,293	104,301	90,339	15,454	2,484	1,715
Federal government	5,336	311	4,795	—	—	230
State government	207,323	103,883	85,363	15,451	2,481	145
From own sources	664,980	263,046	329,718	55,206	11,945	5,065
Taxes	597,897	240,135	291,654	51,891	10,344	3,873
Property	590,650	237,599	287,972	51,307	10,039	3,733
Other	7,247	2,536	3,682	584	305	140
Charges and miscellaneous	67,083	22,911	38,064	3,315	1,601	1,192
Utility and liquor store revenue	10,653	3,087	6,870	486	38	172
Employee retirement revenue	917	—	917	—	—	—
Expenditure	822,507	341,416	398,747	63,095	14,310	4,939
General expenditure	809,475	338,161	389,749	62,560	14,267	4,738
Current expenditure	781,933	327,766	374,793	61,313	13,408	4,653
Capital outlay	27,542	10,395	14,956	1,247	859	85
Education services:						
Education	508,759	215,462	241,353	42,143	8,093	1,708
Libraries	8,424	3,831	3,655	617	172	149
Social services and income maintenance:						
Public welfare	1,582	750	674	86	72	—
Hospitals	—	—	—	—	—	—
Health	2,626	967	1,205	271	42	141
Transportation:						
Highways	37,943	14,026	19,270	3,474	1,039	134
Capital outlay	1,192	518	410	264	—	—
Air transportation	—	—	—	—	—	—
Other transportation	420	16	18	109	78	199
Public safety:						
Police protection	59,644	28,355	25,296	4,591	1,181	221
Fire protection	33,032	18,313	13,444	448	652	175
Correction	—	—	—	—	—	—
Protective inspection and regulation	3,396	1,350	1,504	439	43	60
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	11,881	6,626	4,178	987	71	19
Housing and community development	2,994	1,345	1,384	164	101	—
Sewerage	19,575	5,466	12,775	868	—	466
Solid waste management	10,926	5,457	4,017	754	414	284
Governmental administration:						
Financial administration	11,214	4,193	5,627	1,091	134	169
Judicial and legal	3,012	1,269	1,319	341	83	—
General public buildings	5,701	2,183	3,019	341	66	92
Other governmental administration	13,985	4,277	6,894	1,434	740	640
Interest on general debt	18,248	5,124	11,723	1,041	79	281
Other and unallocable	56,113	19,151	32,394	3,361	1,207	—
Utility and liquor store expenditure	12,608	3,255	8,574	535	43	201
Employee retirement expenditure	424	—	424	—	—	—
Debt outstanding at end of fiscal year	418,676	164,867	223,338	19,803	953	9,715
Exhibit: Salaries and wages	424,075	177,056	216,966	22,635	6,295	1,123
Percent distribution						
Number of townships	100.0	22.6	45.2	19.4	9.7	3.2
Population, 1996	100.0	41.8	46.9	8.7	2.5	.2
Revenue	100.0	41.6	48.0	8.0	1.6	.8
General revenue	100.0	41.8	47.8	8.0	1.6	.8
Intergovernmental revenue	100.0	48.7	42.2	7.2	1.2	.8
Federal government	100.0	5.8	89.9	—	—	4.3
State government	100.0	50.1	41.2	7.5	1.2	.1
From own sources	100.0	39.6	49.6	8.3	1.8	.8
Taxes	100.0	40.2	48.8	8.7	1.7	.6
Property	100.0	40.2	48.8	8.7	1.7	.6
Other	100.0	35.0	50.8	8.1	4.2	1.9
Charges and miscellaneous	100.0	34.2	56.7	4.9	2.4	1.8
Utility and liquor store revenue	100.0	29.0	64.5	4.6	.4	1.6
Employee retirement revenue	100.0	—	100.0	—	—	—
Expenditure	100.0	41.5	48.5	7.7	1.7	.6
General expenditure	100.0	41.8	48.1	7.7	1.8	.6
Current expenditure	100.0	41.9	47.9	7.8	1.7	.6
Capital outlay	100.0	37.7	54.3	4.5	3.1	.3
Education services:						
Education	100.0	42.4	47.4	8.3	1.6	.3
Libraries	100.0	45.5	43.4	7.3	2.0	1.8
Social services and income maintenance:						
Public welfare	100.0	47.4	42.6	5.4	4.6	—
Hospitals	—	—	—	—	—	—
Health	100.0	36.8	45.9	10.3	1.6	5.4

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
RHODE ISLAND—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	37.0	50.8	9.2	2.7	.4
Capital outlay	100.0	43.5	34.4	22.1	—	—
Air transportation	—	—	—	—	—	—
Other transportation	100.0	3.8	4.3	26.0	18.6	47.4
Public safety:						
Police protection	100.0	47.5	42.4	7.7	2.0	.4
Fire protection	100.0	55.4	40.7	1.4	2.0	.5
Correction	—	—	—	—	—	—
Protective inspection and regulation	100.0	39.8	44.3	12.9	1.3	1.8
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	55.8	35.2	8.3	.6	.2
Housing and community development	100.0	44.9	46.2	5.5	3.4	—
Sewerage	100.0	27.9	65.3	4.4	—	2.4
Solid waste management	100.0	49.9	36.8	6.9	3.8	2.6
Governmental administration:						
Financial administration	100.0	37.4	50.2	9.7	1.2	1.5
Judicial and legal	100.0	42.1	43.8	11.3	2.8	—
General public buildings	100.0	38.3	53.0	6.0	1.2	1.6
Other governmental administration	100.0	30.6	49.3	10.3	5.3	4.6
Interest on general debt	100.0	28.1	64.2	5.7	.4	1.5
Other and unallocable	100.0	34.1	57.7	6.0	2.2	—
Utility and liquor store expenditure	100.0	25.8	68.0	4.2	.3	1.6
Employee retirement expenditure	100.0	—	100.0	—	—	—
Debt outstanding at end of fiscal year	100.0	39.4	53.3	4.7	.2	2.3
Exhibit: Salaries and wages	100.0	41.8	51.2	5.3	1.5	.3
Per capita amount (dollars)						
Revenue	1861.20	1852.47	1907.00	1716.89	1211.54	7419.42
General revenue	1837.02	1837.03	1872.29	1705.16	1208.36	7235.86
Intergovernmental revenue	447.71	521.59	402.66	372.93	208.02	1830.31
Federal government	11.15	1.56	21.37	—	—	245.46
State government	433.15	519.50	380.48	372.86	207.77	154.75
From own sources	1389.31	1315.44	1469.63	1332.22	1000.33	5405.55
Taxes	1249.16	1200.87	1299.97	1252.23	866.26	4133.40
Property	1234.02	1188.19	1283.56	1238.13	840.72	3983.99
Other	15.14	12.68	16.41	14.09	25.54	149.41
Charges and miscellaneous	140.15	114.57	169.66	80.00	134.08	1272.15
Utility and liquor store revenue	22.26	15.44	30.62	11.73	3.18	183.56
Employee retirement revenue	1.92	—	4.09	—	—	—
Expenditure	1718.43	1707.35	1777.30	1522.60	1198.39	5271.08
General expenditure	1691.20	1691.08	1737.20	1509.69	1194.79	5056.56
Current expenditure	1633.66	1639.09	1670.54	1479.60	1122.85	4965.85
Capital outlay	57.54	51.98	66.66	30.09	71.94	90.72
Education services:						
Education	1062.93	1077.48	1075.76	1016.99	677.75	1822.84
Libraries	17.60	19.16	16.29	14.89	14.40	159.02
Social services and income maintenance:						
Public welfare	3.31	3.75	3.00	2.08	6.03	—
Hospitals	—	—	—	—	—	—
Health	5.49	4.84	5.37	6.54	3.52	150.48
Transportation:						
Highways	79.27	70.14	85.89	83.83	87.01	143.01
Capital outlay	2.49	2.59	1.83	6.37	—	—
Air transportation	—	—	—	—	—	—
Other transportation .....	.88	.08	.08	2.63	6.53	212.38
Public safety:						
Police protection	124.61	141.80	112.75	110.79	98.90	235.86
Fire protection	69.01	91.58	59.92	10.81	54.60	186.77
Correction	—	—	—	—	—	—
Protective inspection and regulation	7.10	6.75	6.70	10.59	3.60	64.03
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	24.82	33.14	18.62	23.82	5.95	20.28
Housing and community development	6.26	6.73	6.17	3.96	8.46	—
Sewerage	40.90	27.33	56.94	20.95	—	497.33
Solid waste management	22.83	27.29	17.90	18.20	34.67	303.09
Governmental administration:						
Financial administration	23.43	20.97	25.08	26.33	11.22	180.36
Judicial and legal	6.29	6.35	5.88	8.23	6.95	—
General public buildings	11.91	10.92	13.46	8.23	5.53	98.19
Other governmental administration	29.22	21.39	30.73	34.61	61.97	683.03
Interest on general debt	38.12	25.62	52.25	25.12	6.62	299.89
Other and unallocable	117.23	95.77	144.39	81.11	101.08	—
Utility and liquor store expenditure	26.34	16.28	38.22	12.91	3.60	214.51
Employee retirement expenditure .....	.89	—	1.89	—	—	—
Debt outstanding at end of fiscal year	874.72	824.47	995.47	477.88	79.81	10368.20
Exhibit: Salaries and wages	886.00	885.42	967.07	546.22	527.18	1198.51

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
VERMONT						
Amounts (thousand dollars)						
Number of townships	237	—	4	14	42	177
Population, 1996	479,641	—	62,087	98,722	143,544	175,288
Revenue	265,711	—	38,499	55,461	61,366	110,385
General revenue	253,624	—	35,409	50,516	58,424	109,275
Intergovernmental revenue	44,450	—	3,441	6,200	9,715	25,094
Federal government	3,204	—	891	592	408	1,313
State government	39,568	—	2,504	5,265	8,786	23,013
From own sources	209,174	—	31,968	44,316	48,709	84,181
Taxes	171,392	—	25,146	33,051	38,788	74,407
Property	167,760	—	24,480	32,311	38,138	72,831
Other	3,632	—	666	740	650	1,576
Charges and miscellaneous	37,782	—	6,822	11,265	9,921	9,774
Utility and liquor store revenue	12,023	—	3,090	4,945	2,878	1,110
Employee retirement revenue	64	—	—	—	64	—
Expenditure	249,362	—	36,729	56,747	58,919	96,967
General expenditure	237,474	—	34,557	51,916	56,774	94,227
Current expenditure	216,373	—	31,052	46,122	51,691	87,508
Capital outlay	21,101	—	3,505	5,794	5,083	6,719
Education services:						
Education	9,733	—	—	—	4	9,729
Libraries	5,004	—	1,049	1,407	1,502	1,046
Social services and income maintenance:						
Public welfare	554	—	54	236	140	124
Hospitals	35	—	—	—	—	35
Health	3,215	—	331	956	917	1,011
Transportation:						
Highways	84,817	—	6,017	13,711	19,383	45,706
Capital outlay	9,316	—	777	1,594	2,152	4,793
Air transportation	—	—	—	—	—	—
Other transportation	224	—	207	17	—	—
Public safety:						
Police protection	19,060	—	6,491	6,249	4,578	1,742
Fire protection	14,868	—	3,511	3,781	2,875	4,701
Correction	13	—	—	—	4	9
Protective inspection and regulation	—	—	—	—	—	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	6,934	—	2,209	1,977	1,825	923
Housing and community development	2,812	—	1,473	1,189	150	—
Sewerage	12,798	—	1,906	5,076	4,148	1,668
Solid waste management	9,131	—	1,345	1,726	2,686	3,374
Governmental administration:						
Financial administration	26,841	—	1,150	2,405	10,227	13,059
Judicial and legal	508	—	226	261	—	21
General public buildings	1,191	—	603	578	—	10
Other governmental administration	5,017	—	1,717	3,269	—	31
Interest on general debt	3,705	—	910	866	909	1,020
Other and unallocable	31,014	—	5,358	8,212	7,426	10,018
Utility and liquor store expenditure	11,839	—	2,172	4,831	2,096	2,740
Employee retirement expenditure	49	—	—	—	49	—
Debt outstanding at end of fiscal year	96,666	—	18,463	29,300	26,078	22,825
Exhibit: Salaries and wages	67,711	—	13,742	16,826	14,905	22,238
Percent distribution						
Number of townships	100.0	—	1.7	5.9	17.7	74.7
Population, 1996	100.0	—	12.9	20.6	29.9	36.5
Revenue	100.0	—	14.5	20.9	23.1	41.5
General revenue	100.0	—	14.0	19.9	23.0	43.1
Intergovernmental revenue	100.0	—	7.7	13.9	21.9	56.5
Federal government	100.0	—	27.8	18.5	12.7	41.0
State government	100.0	—	6.3	13.3	22.2	58.2
From own sources	100.0	—	15.3	21.2	23.3	40.2
Taxes	100.0	—	14.7	19.3	22.6	43.4
Property	100.0	—	14.6	19.3	22.7	43.4
Other	100.0	—	18.3	20.4	17.9	43.4
Charges and miscellaneous	100.0	—	18.1	29.8	26.3	25.9
Utility and liquor store revenue	100.0	—	25.7	41.1	23.9	9.2
Employee retirement revenue	100.0	—	—	—	100.0	—
Expenditure	100.0	—	14.7	22.8	23.6	38.9
General expenditure	100.0	—	14.6	21.9	23.9	39.7
Current expenditure	100.0	—	14.4	21.3	23.9	40.4
Capital outlay	100.0	—	16.6	27.5	24.1	31.8
Education services:						
Education	100.0	—	—	—	—	100.0
Libraries	100.0	—	21.0	28.1	30.0	20.9
Social services and income maintenance:						
Public welfare	100.0	—	9.7	42.6	25.3	22.4
Hospitals	100.0	—	—	—	—	100.0
Health	100.0	—	10.3	29.7	28.5	31.4

Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 1996-97—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
	1	2	3	4	5	6
VERMONT—Con.						
Percent distribution—Con.						
Transportation:						
Highways	100.0	—	7.1	16.2	22.9	53.9
Capital outlay	100.0	—	8.3	17.1	23.1	51.4
Air transportation	—	—	—	—	—	—
Other transportation	100.0	—	92.4	7.6	—	—
Public safety:						
Police protection	100.0	—	34.1	32.8	24.0	9.1
Fire protection	100.0	—	23.6	25.4	19.3	31.6
Correction	100.0	—	—	—	30.8	69.2
Protective inspection and regulation	—	—	—	—	—	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	100.0	—	31.9	28.5	26.3	13.3
Housing and community development	100.0	—	52.4	42.3	5.3	—
Sewerage	100.0	—	14.9	39.7	32.4	13.0
Solid waste management	100.0	—	14.7	18.9	29.4	37.0
Governmental administration:						
Financial administration	100.0	—	4.3	9.0	38.1	48.7
Judicial and legal	100.0	—	44.5	51.4	—	4.1
General public buildings	100.0	—	50.6	48.5	—	.8
Other governmental administration	100.0	—	34.2	65.2	—	.6
Interest on general debt	100.0	—	24.6	23.4	24.5	27.5
Other and unallocable	100.0	—	17.3	26.5	23.9	32.3
Utility and liquor store expenditure	100.0	—	18.3	40.8	17.7	23.1
Employee retirement expenditure	100.0	—	—	—	100.0	—
Debt outstanding at end of fiscal year	100.0	—	19.1	30.3	27.0	23.6
Exhibit: Salaries and wages	100.0	—	20.3	24.8	22.0	32.8
Per capita amount (dollars)						
Revenue	553.98	—	620.08	561.79	427.51	629.74
General revenue	528.78	—	570.31	511.70	407.01	623.40
Intergovernmental revenue	92.67	—	55.42	62.80	67.68	143.16
Federal government	6.68	—	14.35	6.00	2.84	7.49
State government	82.50	—	40.33	53.33	61.21	131.29
From own sources	436.11	—	514.89	448.90	339.33	480.24
Taxes	357.33	—	405.01	334.79	270.22	424.48
Property	349.76	—	394.29	327.29	265.69	415.49
Other	7.57	—	10.73	7.50	4.53	8.99
Charges and miscellaneous	78.77	—	109.88	114.11	69.11	55.76
Utility and liquor store revenue	25.07	—	49.77	50.09	20.05	6.33
Employee retirement revenue .....	.13	—	—	—	.45	—
Expenditure	519.89	—	591.57	574.82	410.46	553.19
General expenditure	495.11	—	556.59	525.88	395.52	537.56
Current expenditure	451.11	—	500.14	467.19	360.11	499.22
Capital outlay	43.99	—	56.45	58.69	35.41	38.33
Education services:						
Education	20.29	—	—	—	.03	55.50
Libraries	10.43	—	16.90	14.25	10.46	5.97
Social services and income maintenance:						
Public welfare	1.16	—	.87	2.39	.98	.71
Hospitals .....	.07	—	—	—	—	.20
Health	6.70	—	5.33	9.68	6.39	5.77
Transportation:						
Highways	176.83	—	96.91	138.88	135.03	260.75
Capital outlay	19.42	—	12.51	16.15	14.99	27.34
Air transportation	—	—	—	—	—	—
Other transportation .....	.47	—	3.33	.17	—	—
Public safety:						
Police protection	39.74	—	104.55	63.30	31.89	9.94
Fire protection	31.00	—	56.55	38.30	20.03	26.82
Correction .....	.03	—	—	—	.03	.05
Protective inspection and regulation	—	—	—	—	—	—
Environment and housing:						
Natural resources	—	—	—	—	—	—
Parks and recreation	14.46	—	35.58	20.03	12.71	5.27
Housing and community development	5.86	—	23.72	12.04	1.04	—
Sewerage	26.68	—	30.70	51.42	28.90	9.52
Solid waste management	19.04	—	21.66	17.48	18.71	19.25
Governmental administration:						
Financial administration	55.96	—	18.52	24.36	71.25	74.50
Judicial and legal	1.06	—	3.64	2.64	—	.12
General public buildings	2.48	—	9.71	5.85	—	.06
Other governmental administration	10.46	—	27.65	33.11	—	.18
Interest on general debt	7.72	—	14.66	8.77	6.33	5.82
Other and unallocable	64.66	—	86.30	83.18	51.73	57.15
Utility and liquor store expenditure	24.68	—	34.98	48.94	14.60	15.63
Employee retirement expenditure .....	.10	—	—	—	.34	—
Debt outstanding at end of fiscal year	201.54	—	297.37	296.79	181.67	130.21
Exhibit: Salaries and wages	141.17	—	221.33	170.44	103.84	126.87

Table 17. Finances of Township Governments in the North Central Region by State: 1996-97

[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	3,625,899	494,985	196,865	43,756	1,397,962	154,281
General revenue	3,508,117	489,586	196,865	43,756	1,305,987	151,731
Intergovernmental revenue	998,101	118,612	45,721	4,467	329,879	51,339
Federal government	29,956	3,554	65	—	20,521	1,616
State government	886,773	111,032	33,873	4,467	296,690	41,439
General revenue from own sources	2,510,016	370,974	151,144	39,289	976,108	100,392
Taxes	1,739,768	309,854	136,063	35,655	478,193	80,918
Property	1,584,461	308,921	119,337	35,655	425,572	78,942
Other	155,307	933	16,726	—	52,621	1,976
Charges and miscellaneous	770,248	61,120	15,081	3,634	497,915	19,474
Utility, liquor store, and employee retirement revenue	117,782	5,399	—	—	91,975	2,550
EXPENDITURE						
Expenditure	3,489,355	450,302	194,689	42,037	1,376,802	150,154
By character and object:						
Intergovernmental expenditure	256,112	65,262	14,757	191	132,054	—
Direct expenditure	3,233,243	385,040	179,932	41,846	1,244,748	150,154
Current operations	2,619,969	352,261	161,192	35,070	967,468	116,773
Capital outlay	547,508	30,841	17,501	6,733	232,912	30,532
Other direct expenditure	65,766	1,938	1,239	43	44,368	2,849
Exhibit: Salaries and wages	829,499	98,153	75,081	6,346	341,894	18,442
By function:						
Public welfare	86,569	36,232	45,912	—	1,860	—
Highways	951,879	183,391	144	30,133	128,319	83,660
Police protection	259,754	1,160	1	—	151,590	—
Fire protection	458,444	—	95,908	2,634	134,931	16,265
Financial administration	323,338	154,687	16,034	3,917	63,983	—
Other and unallocable	1,409,371	74,832	36,690	5,353	896,119	50,229
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	873,441	27,811	26,974	497	482,838	48,493
Long term debt issued	124,468	3,700	4,099	—	30,134	16,740
Long term debt retired	122,146	6,149	5,280	205	48,890	9,104
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	2,798,088	86,868	153,968	33,603	1,534,930	74,307
	Missouri	Nebraska	North Dakota	Ohio	South Dakota	Wisconsin
REVENUE						
Revenue	17,212	12,138	27,387	774,060	18,928	488,325
General revenue	17,212	11,785	25,855	762,018	18,864	484,458
Intergovernmental revenue	5,094	1,795	6,730	209,461	7,100	217,903
Federal government	27	3	46	1,861	1,461	802
State government	659	1,497	6,684	179,024	3,093	208,315
General revenue from own sources	12,118	9,990	19,125	552,557	11,764	266,555
Taxes	11,437	8,947	10,393	471,707	10,765	185,836
Property	11,324	8,946	9,929	406,348	9,355	170,132
Other	113	1	464	65,359	1,410	15,704
Charges and miscellaneous	681	1,043	8,732	80,850	999	80,719
Utility, liquor store, and employee retirement revenue	—	353	1,532	12,042	64	3,867
EXPENDITURE						
Expenditure	15,751	11,503	25,017	691,680	18,264	513,156
By character and object:						
Intergovernmental expenditure	—	—	848	11,299	285	31,416
Direct expenditure	15,751	11,503	24,169	680,381	17,979	481,740
Current operations	14,098	10,060	22,953	572,524	16,401	351,169
Capital outlay	1,606	1,438	1,177	105,332	1,542	117,894
Other direct expenditure	47	5	39	2,525	36	12,677
Exhibit: Salaries and wages	3,077	2,331	2,215	187,166	940	93,854
By function:						
Public welfare	—	—	—	1,133	8	1,424
Highways	13,570	10,064	14,922	210,595	15,943	261,138
Police protection	2	17	531	84,357	—	22,096
Fire protection	—	—	215	160,534	724	47,233
Financial administration	—	139	1,744	63,347	680	18,807
Other and unallocable	2,179	1,283	7,605	171,714	909	162,458
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	436	145	553	49,016	568	236,110
Long term debt issued	69	123	153	10,748	133	58,569
Long term debt retired	333	15	193	10,198	75	41,704
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	8,880	13,742	30,297	372,764	11,240	477,489

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue				Utility, liquor store, and employee retirement revenue	General expenditure				
			Total	Total	Intergovernmental revenue			General revenue from own sources		Total	Total	Capital outlay
					From Federal government	From state government		Total	Taxes			
1	2	3	4	5	6	7	8	9	10	11	12	
ALABAMA												
Anniston	25,774	Sep	30,504	28,149	1,565	788	25,600	20,414	2,355	28,555	26,911	4,164
Auburn	37,664	Sep	37,859	34,297	—	2,198	32,099	21,644	3,562	32,327	28,687	4,493
Bessemer	31,234	Sep	48,106	20,465	—	1,428	18,316	15,143	27,641	51,828	26,060	1,844
Birmingham	258,543	Jun	391,418	311,272	11,592	14,151	270,497	211,906	80,146	344,454	316,478	16,420
Decatur	53,797	Sep	232,619	139,724	1,623	786	132,343	29,956	92,895	220,121	128,107	16,837
Dothan	55,944	Sep	113,358	49,935	454	1,572	47,343	34,480	63,423	101,182	47,017	5,064
Florence	38,999	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Gadsden	41,155	Sep	52,705	47,385	1,378	1,982	43,692	33,663	5,320	53,758	45,733	7,555
Hoover	55,464	Sep	51,950	51,950	95	1,009	49,823	47,538	—	49,340	49,340	6,677
Huntsville	170,424	Sep	458,248	195,301	4,230	6,016	175,412	111,887	262,947	464,152	176,454	38,662
Mobile	202,581	Sep	247,858	226,813	—	9,525	215,091	144,592	21,045	223,751	197,097	24,752
Montgomery	196,363	Sep	189,669	123,928	3,965	7,888	121,075	101,434	56,741	180,903	128,130	11,975
Phenix City	28,000	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Prichard	32,887	Sep	17,280	13,614	29	673	12,365	8,211	3,666	12,843	10,655	—
Tuscaloosa	82,379	Sep	67,960	53,911	2,411	1,870	34,834	19,621	14,049	64,522	50,489	8,282
ALASKA												
Anchorage	250,505	Dec	885,859	741,105	16,498	287,020	437,587	234,712	144,754	896,858	790,618	106,462
Fairbanks	32,960	Dec	75,180	54,656	—	4,129	50,527	8,656	20,524	73,863	47,547	2,186
Juneau	29,756	Jun	149,900	146,885	1,940	39,847	105,098	50,123	3,015	139,968	135,444	19,013
ARIZONA												
Bullhead	27,410	Jun	22,048	22,048	1,895	7,651	12,502	6,863	—	23,101	23,101	5,703
Chandler	142,918	Jun	178,514	153,653	4,267	40,678	98,649	46,269	24,861	166,973	130,588	31,208
Flagstaff	55,094	Jun	70,192	60,629	2,800	10,319	44,098	23,336	9,563	54,817	48,259	370
Gilbert	64,326	Jun	71,692	62,273	351	13,668	47,941	25,614	9,419	64,665	52,853	18,032
Glendale	182,219	Jun	195,273	169,574	8,414	41,625	115,974	58,310	25,699	170,454	145,270	24,202
Lake Havasu	39,503	Jun	46,311	41,303	745	10,141	29,853	21,625	5,008	39,122	32,127	3,465
Mesa	344,764	Jun	369,773	265,657	10,972	80,785	172,777	78,292	104,116	413,578	324,862	68,179
Peoria	76,045	Jun	90,292	79,178	757	17,182	57,812	29,581	11,114	74,726	64,843	9,800
Phoenix	1,159,014	Jun	1,638,170	1,381,111	108,245	293,161	945,906	461,425	257,059	1,547,341	1,291,768	327,358
Prescott	32,841	Jun	49,618	44,199	257	8,350	35,352	16,952	5,419	36,643	30,691	7,115
Scottsdale	179,012	Jun	313,102	263,663	7,002	37,945	218,676	129,584	49,439	289,168	259,898	79,475
Sierra Vista	37,434	Jun	25,980	25,947	—	9,447	16,459	8,618	33	25,804	25,396	3,175
Tempe	162,701	Jun	218,527	193,541	6,894	33,942	152,123	86,973	24,986	172,502	144,899	26,797
Tucson	459,988	Jun	643,960	485,964	55,932	134,904	283,963	181,124	157,996	585,399	426,890	91,120
Yuma	63,218	Jun	67,701	58,634	1,793	20,912	35,233	19,334	9,067	75,425	67,820	19,933
ARKANSAS												
Conway	35,827	Dec	54,619	21,467	511	2,354	18,490	7,097	33,152	56,472	23,320	2,736
Fayetteville	52,360	Dec	50,919	39,315	634	3,834	34,021	14,537	11,604	56,018	42,696	10,023
Fort Smith	75,776	Dec	63,858	56,714	749	7,593	48,372	29,633	7,144	55,977	49,480	16,334
Hot Springs	36,255	Dec	43,420	38,454	117	3,323	34,259	16,471	4,966	40,208	34,253	9,814
Jacksonville	29,191	Dec	55,023	51,431	514	2,126	44,712	2,109	3,592	54,495	51,179	12,314
Jonesboro	52,656	Dec	79,242	23,048	112	2,867	13,470	2,982	56,194	109,536	24,390	4,624
Little Rock	175,752	Dec	216,179	191,280	3,797	18,754	127,625	32,493	24,899	247,074	227,906	47,720
North Little Rock	60,468	Dec	120,693	43,253	1,277	5,102	27,675	5,489	77,440	119,866	50,659	1,146
Pine Bluff	54,165	Dec	41,708	36,836	1,448	4,992	24,945	12,669	4,872	39,652	37,141	5,203
Rogers	35,355	Dec	31,455	25,173	—	1,695	22,605	11,593	6,282	23,989	20,830	2,018
Springdale	38,572	Dec	30,211	23,670	373	2,270	15,625	6,415	6,541	46,239	38,858	21,099
West Memphis	26,894	Dec	42,250	20,566	939	2,277	14,971	6,916	21,684	37,747	20,186	4,030
CALIFORNIA												
Alameda	76,042	Jun	113,963	70,846	953	10,483	57,684	36,256	43,117	122,111	83,394	5,340
Alhambra	83,644	Jun	65,640	56,756	1,415	6,654	47,338	28,263	8,884	65,530	57,246	9,343
Anaheim	288,945	Jun	602,097	321,427	29,410	27,540	261,791	138,444	280,670	636,998	360,560	92,855
Antioch	76,293	Jun	69,673	54,569	738	5,960	47,863	17,274	15,104	76,068	58,309	21,694
Apple Valley	54,865	Jun	17,550	17,550	94	3,982	13,142	6,110	—	17,179	17,179	1,459
Arcadia	50,483	Jun	42,780	34,999	386	4,068	30,545	22,203	7,781	42,411	35,830	6,284
Azusa	42,124	Jun	72,738	39,943	762	6,788	32,358	19,397	32,795	61,161	28,831	1,364
Bakersfield	205,508	Jun	159,936	148,184	2,751	21,796	123,228	63,303	11,752	162,070	150,911	30,920
Baldwin Park	71,414	Jun	27,938	27,913	1,139	7,382	18,746	13,931	25	27,867	26,951	4,506
Banning	25,543	Jun	32,065	14,587	74	2,381	12,066	4,813	17,478	32,331	14,387	1,406
Bell	35,077	Jun	17,177	17,140	530	3,473	13,137	8,912	37	16,309	15,643	3,339
Bell Gardens	44,101	Jun	22,161	20,638	1,212	2,547	16,845	10,083	1,523	23,530	21,218	2,676
Bellflower	63,220	Jun	22,147	20,342	1,218	4,313	14,807	11,711	1,805	21,193	19,234	2,443
Belmont	25,562	Jun	29,622	29,339	—	4,206	25,014	11,880	283	29,776	29,509	11,856
Benicia	25,800	Jun	30,064	23,654	—	3,133	20,521	13,757	6,410	29,846	24,661	5,403
Berkeley	103,243	Jun	168,726	168,541	4,007	15,046	148,529	72,072	185	182,724	178,264	27,005
Beverly Hills	32,367	Jun	141,112	126,096	477	3,339	122,232	69,694	15,016	143,507	129,554	26,440
Brea	34,790	Jun	72,362	62,860	318	2,818	59,074	32,632	9,502	78,096	69,465	18,236
Buena Park	71,999	Jun	51,349	44,621	208	8,235	36,178	25,300	6,728	48,726	42,503	10,031
Burbank	96,579	Jun	266,348	150,275	2,012	22,063	125,434	69,708	116,073	302,139	162,775	40,897
Burlingame	27,716	Jun	41,867	37,674	—	1,958	35,400	24,520	4,193	41,840	38,756	12,301
Calexico	25,988	Jun	18,794	16,341	150	1,765	14,392	7,715	2,453	23,010	19,867	3,868
Camarillo	57,090	Jun	42,904	36,471	303	4,211	31,956	14,017	6,433	39,777	34,281	4,064
Campbell	38,380	Jun	29,931	29,931	268	2,657	27,006	18,369	—	28,739	28,739	4,354
Carlsbad	69,069	Jun	112,533	95,061	567	13,291	81,203	36,661	17,472	89,111	74,766	12,437
Carson	86,516	Jun	63,318	63,130	1,143	8,812	52,807	37,680	188	62,406	60,551	21,413

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
ALABAMA													
Anniston	—	—	292	3,002	4,799	3,022	2,952	661	977	2,174	1,644	33,281	10,151
Auburn	—	—	—	1,254	3,526	1,660	2,004	319	5,353	2,181	3,640	67,726	9,216
Bessemer	1,163	—	146	1,001	5,994	5,544	499	64	5,800	583	25,768	23,993	11,597
Birmingham	—	80	1,825	22,907	50,572	32,757	29,272	12,465	11,549	65,737	27,976	809,673	163,077
Decatur	—	—	80,717	3,448	6,357	4,290	2,907	146	14,989	8,321	92,014	160,723	57,828
Dothan	—	2	166	2,537	7,623	5,920	5,653	365	9,190	2,585	54,165	32,392	36,297
Florence	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Gadsden	—	377	301	4,389	7,612	6,012	4,812	986	5,473	1,626	8,025	38,988	19,104
Hoover	5,883	—	340	1,095	7,720	7,488	2,764	—	4,191	3,376	—	62,411	13,845
Huntsville	—	384	5,197	17,963	21,676	14,317	16,673	2,516	41,251	17,710	287,698	460,548	70,111
Mobile	—	—	6,000	18,196	27,391	19,954	20,092	57	32,880	29,825	26,654	660,371	60,542
Montgomery	—	37	2,356	23,832	25,112	16,278	18,009	3,830	13,201	3,965	52,773	137,009	67,168
Phenix City	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Prichard	—	36	400	1,277	2,482	1,418	100	13	1,915	195	2,188	18,933	5,826
Tuscaloosa	—	—	147	3,204	8,299	7,014	1,211	1,621	8,909	1,008	14,033	107,125	26,414
ALASKA													
Anchorage	377,193	8,646	30,641	61,231	40,157	25,584	14,399	3,092	27,215	68,168	106,240	1,307,743	362,991
Fairbanks	—	—	111	4,938	5,307	3,731	—	151	5,577	4,112	26,316	47,826	44,111
Juneau	53,103	2,129	31,091	7,017	6,955	2,645	4,729	3,227	4,268	2,669	4,524	44,994	66,218
ARIZONA													
Bullhead	—	—	—	1,835	6,179	—	1,014	1,376	1,118	1,711	—	38,005	8,422
Chandler	—	—	—	18,908	24,680	6,019	65	8,212	38,068	7,504	36,385	231,829	34,991
Flagstaff	—	—	270	6,702	7,136	4,924	4,555	420	5,871	4,887	6,558	128,058	18,936
Gilbert	—	—	170	4,539	6,000	1,900	3,976	1,022	19,937	2,938	11,812	119,580	10,160
Glendale	—	154	—	16,340	23,536	10,880	5,677	8,786	24,663	11,631	25,184	215,416	58,971
Lake Havasu	—	—	2,173	5,596	5,139	3,659	2,950	473	5,599	1,817	6,995	38,643	16,491
Mesa	—	—	7,716	34,919	74,813	28,661	30,240	8,761	51,769	23,048	88,716	559,364	123,026
Peoria	—	—	—	4,218	7,642	4,978	10,157	2,124	12,058	6,542	9,883	144,279	21,572
Phoenix	12,172	—	1,502	75,210	216,019	113,365	126,065	75,845	142,142	135,277	255,573	2,950,211	516,526
Prescott	—	—	150	4,697	4,222	2,932	3,447	—	7,681	1,265	5,952	29,185	14,917
Scottsdale	—	—	—	25,352	30,745	10,906	18,622	3,708	23,001	29,927	29,270	602,443	78,528
Sierra Vista	—	—	—	2,524	3,803	2,111	3,559	243	2,094	2,416	408	39,934	9,282
Tempe	—	—	—	16,406	26,688	10,471	20,948	16,721	16,290	7,419	27,603	194,277	63,728
Tucson	—	5,007	843	53,068	63,376	41,299	55,946	30,558	25,760	30,042	158,509	748,508	177,842
Yuma	—	—	1,319	13,462	12,868	6,627	11,271	2,592	10,129	2,005	7,605	63,581	23,680
ARKANSAS													
Conway	—	325	98	1,436	3,561	3,626	650	400	3,973	6,077	33,152	104,122	8,813
Fayetteville	—	—	—	3,942	5,143	3,355	1,446	612	14,378	2,373	13,322	48,209	13,121
Fort Smith	—	—	51	15,863	6,452	4,304	978	749	9,802	504	6,497	39,730	10,183
Hot Springs	—	—	310	3,527	7,847	4,094	896	369	7,491	3,063	5,955	73,016	10,931
Jacksonville	—	—	36,415	1,517	2,211	2,565	1,145	629	3,212	422	3,316	18,705	16,393
Jonesboro	—	—	505	4,406	3,647	2,954	1,017	—	7,635	816	85,146	101,164	9,469
Little Rock	—	—	6,869	28,601	29,347	18,616	16,415	2,369	31,031	20,236	19,168	344,026	71,012
North Little Rock	—	—	632	4,223	11,699	7,910	3,013	3,008	8,041	3,315	69,207	190,670	25,783
Pine Bluff	—	—	250	3,229	7,451	4,452	4,526	1,431	9,049	1,615	2,511	26,841	15,013
Rogers	—	—	—	2,306	5,136	2,897	1,643	202	3,049	1,933	3,159	83,664	9,769
Springdale	—	—	197	3,733	4,110	2,944	3,633	608	16,633	555	7,543	107,321	10,322
West Memphis	—	—	209	1,378	3,714	2,490	473	582	4,525	1,221	17,561	32,963	8,675
CALIFORNIA													
Alameda	—	—	230	12,341	14,458	10,049	6,920	10,549	1,649	10,912	38,717	39,129	32,840
Alhambra	—	—	1,610	4,866	13,838	6,359	5,181	11,034	5,798	4,736	8,284	90,788	21,812
Anaheim	—	—	397	24,395	53,988	27,091	64,748	42,624	32,911	34,808	276,438	1,240,418	177,198
Antioch	—	—	390	11,073	11,432	—	1,804	3,505	1,528	9,513	17,759	172,674	19,217
Apple Valley	—	—	190	2,380	4,292	—	—	415	5,330	1,229	—	14,436	2,500
Arcadia	—	—	644	4,204	8,621	7,279	1,190	2,455	331	1,143	6,581	17,095	17,203
Azusa	—	—	107	2,059	7,818	1,511	853	3,371	1,579	5,601	32,330	91,084	15,090
Bakersfield	—	—	508	23,298	31,325	17,473	7,640	8,022	25,879	10,511	11,159	177,841	50,854
Baldwin Park	—	—	185	5,991	8,385	—	1,338	4,469	—	2,687	916	44,817	8,586
Banning	—	—	279	1,411	3,034	1,705	797	796	2,741	1,629	17,944	25,155	5,840
Bell	—	—	—	2,348	3,819	—	465	2,533	974	1,515	666	23,246	4,242
Bell Gardens	—	—	—	2,600	7,261	—	2,814	1,018	187	955	2,312	21,280	7,451
Bellflower	—	—	71	4,020	6,820	—	2,456	1,096	—	368	1,959	5,288	3,820
Belmont	—	—	—	9,941	3,853	3,844	2,069	3,172	2,597	568	267	17,908	5,234
Benicia	—	—	—	2,715	4,434	3,727	2,369	—	4,494	1,640	5,185	38,210	10,409
Berkeley	—	—	24,482	12,341	26,313	16,545	5,428	6,090	29,000	8,514	4,460	170,042	77,146
Beverly Hills	—	—	2,232	10,116	21,754	9,657	12,425	1,301	16,424	13,490	13,953	219,268	37,420
Brea	—	—	975	4,980	12,987	4,436	2,138	13,425	2,001	14,573	8,631	219,641	18,643
Buena Park	—	—	—	9,787	11,726	4,797	2,442	3,941	2,169	3,336	6,223	34,985	14,417
Burbank	—	—	3,928	16,993	22,755	12,714	6,580	44,164	12,484	12,323	139,364	238,425	69,557
Burlingame	—	—	—	4,569	5,667	5,017	3,276	376	3,258	1,504	3,084	26,629	15,982
Calexico	—	—	62	1,776	2,840	1,812	599	2,041	4,030	1,435	3,143	23,975	6,314
Camarillo	—	—	134	5,896	9,670	—	—	278	8,060	1,325	5,496	13,182	5,699
Campbell	—	—	—	2,934	6,254	3,170	2,349	2,562	157	2,323	—	21,067	8,728
Carlsbad	—	—	1,281	7,671	11,253	5,993	5,776	6,873	2,898	5,347	14,345	72,018	25,850
Carson	—	—	90	8,742	11,056	—	4,742	20,143	—	4,163	1,855	83,715	14,002

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
CALIFORNIA—Con.												
Cathedral	36,327	Jun	40,454	40,454	348	2,696	36,722	25,215	—	50,621	50,621	18,571
Ceres	31,146	Jun	15,975	13,803	22	2,462	11,258	7,053	2,172	12,587	10,940	1,976
Cerritos	53,645	Jun	87,526	81,333	—	3,670	77,138	43,027	6,193	84,223	77,398	19,139
Chico	45,965	Jun	42,685	42,265	1,538	4,723	34,383	23,235	420	53,272	51,311	23,809
Chino	64,723	Jun	58,809	49,764	—	6,113	43,636	19,319	9,045	57,552	49,771	2,843
Chino Hills	42,071	Jun	59,086	45,615	—	3,203	41,899	16,641	13,471	50,875	40,314	5,475
Chula Vista	151,963	Jun	120,839	119,256	1,331	15,431	102,410	50,573	1,583	116,560	112,458	5,994
Citrus Heights	82,045	Jun	5,479	5,479	—	3,278	2,201	2,181	—	1,945	1,945	177
Claremont	33,507	Jun	22,535	22,523	222	2,522	19,204	10,606	12	21,387	20,602	3,939
Clovis	63,246	Jun	57,675	50,934	451	4,762	45,708	22,230	6,741	58,369	45,244	11,868
Colton	43,309	Jun	63,572	33,480	183	3,084	30,212	14,987	30,092	66,010	36,731	5,366
Compton	91,700	Jun	97,104	89,006	13,418	11,468	64,068	40,497	8,098	91,570	83,040	15,285
Concord	114,850	Jun	115,365	103,415	1,112	15,868	86,435	45,775	11,950	98,353	95,392	25,520
Corona	100,208	Jun	114,915	95,255	1,058	9,226	84,971	40,313	19,660	116,631	98,311	17,299
Coronado	25,701	Jun	31,829	31,829	6	1,808	28,199	15,028	—	37,341	37,341	12,535
Costa Mesa	100,938	Jun	67,865	67,865	2,830	6,851	58,178	46,132	—	74,559	74,559	14,511
Covina	44,290	Jun	40,319	36,073	429	4,095	29,576	19,793	4,246	38,975	33,493	6,500
Culver	39,292	Jun	97,268	95,225	163	5,656	88,480	52,768	2,043	107,111	93,588	23,484
Cupertino	42,831	Jun	34,652	32,412	61	2,841	29,447	19,070	2,240	29,624	27,851	4,056
Cypress	47,032	Jun	29,574	29,574	118	3,475	25,583	17,229	—	22,047	22,047	3,641
Daly	97,649	Jun	75,244	66,463	14,521	9,374	41,083	23,531	8,781	66,640	59,911	4,982
Dana Point	33,875	Jun	17,480	17,480	90	3,220	14,169	11,718	—	14,262	14,262	2,511
Danville	38,395	Jun	18,636	18,636	—	2,459	16,132	10,131	—	17,916	17,916	2,767
Davis	52,321	Jun	58,167	53,703	979	5,994	46,665	22,613	4,464	58,231	51,442	13,241
Delano	32,098	Jun	21,816	19,903	9	8,977	10,917	6,573	1,913	22,195	20,025	3,883
Diamond Bar	54,138	Jun	16,392	16,127	143	5,805	9,958	6,758	265	11,885	11,302	1,935
Downey	93,073	Jun	58,626	50,228	1,315	7,940	40,739	26,664	8,398	60,678	50,589	7,405
Dublin	25,231	Jun	20,540	20,540	84	1,883	18,430	13,674	—	18,262	18,262	2,054
El Cajon	92,057	Jun	49,378	49,378	1,241	7,542	40,547	25,439	—	48,467	48,467	5,742
El Centro	37,369	Jun	72,867	69,463	869	4,083	64,476	10,344	3,404	70,460	67,751	9,225
El Monte	110,026	Jun	53,044	51,456	3,976	9,835	37,645	31,531	1,588	51,774	49,185	1,848
Encinitas	57,873	Jun	33,484	33,484	282	3,947	29,255	18,012	—	28,009	28,009	4,359
Escondido	116,184	Jun	99,802	80,340	1,616	8,135	69,638	36,919	19,462	93,982	79,241	17,581
Eureka	26,202	Jun	27,890	25,752	926	2,523	22,295	13,165	2,138	26,999	23,518	3,277
Fairfield	85,610	Jun	107,069	87,734	8,622	15,294	63,818	41,786	19,335	97,645	79,641	10,762
Folsom	41,103	Jun	64,975	60,634	—	14,072	46,520	30,630	4,341	65,762	61,444	22,833
Fontana	104,124	Jun	89,199	88,989	968	7,839	77,973	49,506	210	87,212	86,629	7,617
Foster City	29,698	Jun	51,727	48,592	—	2,152	46,440	25,068	3,135	46,767	43,907	8,601
Fountain Valley	55,790	Jun	42,190	36,257	670	4,091	31,496	21,394	5,933	42,621	36,545	2,829
Fremont	187,800	Jun	132,088	132,000	1,071	15,218	115,481	82,726	88	138,403	137,927	35,993
Fresno	396,011	Jun	480,189	318,027	9,258	44,861	263,697	110,469	162,162	407,881	318,433	57,279
Fullerton	120,188	Jun	86,379	71,656	3,167	8,634	59,816	37,948	14,723	81,890	69,019	11,215
Garden Grove	149,208	Jun	103,353	88,417	19,163	11,673	56,086	36,786	14,936	109,759	89,785	16,827
Gardena	53,104	Jun	39,012	36,706	916	6,721	28,987	24,277	2,306	45,412	37,548	988
Gilroy	34,396	Jun	47,835	44,762	—	5,159	39,523	17,749	3,073	39,267	35,772	10,982
Glendale	184,321	Jun	319,397	168,532	4,310	27,962	136,199	70,506	150,865	286,277	162,156	30,582
Glendora	51,500	Jun	28,883	23,594	352	3,301	19,271	11,877	5,289	29,517	22,925	4,014
Hanford	36,213	Jun	28,028	25,833	540	5,730	19,563	9,205	2,195	25,822	23,568	6,046
Hawthorne	72,942	Jun	65,435	65,388	1,695	17,579	45,698	27,919	47	56,604	55,973	3,777
Hayward	121,631	Jun	112,543	96,279	6,466	12,024	77,759	50,237	16,264	125,044	110,813	34,921
Hemet	51,350	Jun	33,543	28,995	367	4,012	24,616	14,301	4,548	34,212	31,353	2,993
Hesperia	60,635	Jun	15,811	15,811	2,741	3,985	9,085	7,414	—	21,856	21,856	8,086
Highland	40,477	Jun	11,756	11,756	172	4,138	7,097	4,707	—	13,308	13,308	4,860
Hollister	25,070	Jun	29,148	27,282	31	2,448	24,803	13,804	1,866	21,086	18,742	4,520
Huntington Beach	190,751	Jun	157,536	138,039	3,528	15,321	117,145	72,459	19,497	148,472	128,232	9,129
Huntington Park	57,251	Jun	40,271	36,442	2,196	6,364	27,861	15,925	3,829	40,493	36,235	910
Imperial Beach	28,045	Jun	12,431	12,431	71	1,975	10,366	3,752	—	11,767	11,767	1,160
Indio	43,741	Jun	26,293	22,805	309	3,312	18,477	10,745	3,488	29,455	27,069	4,443
Inglewood	111,040	Jun	158,440	140,310	2,263	40,115	97,354	47,868	18,130	168,128	150,913	3,834
Irvine	127,873	Jun	111,699	111,449	617	19,479	89,427	61,317	250	103,879	103,614	18,981
La Habra	53,704	Jun	39,926	34,374	2,195	6,479	25,135	15,130	5,552	38,187	32,347	3,239
La Mesa	54,844	Jun	30,210	30,140	420	5,291	24,429	13,723	70	29,010	28,582	861
La Mirada	43,871	Jun	30,238	30,175	176	3,028	26,577	18,103	63	25,852	24,882	1,510
La Puente	38,462	Jun	8,468	8,315	636	2,693	4,935	3,895	153	7,845	6,943	88
La Verne	31,996	Jun	28,293	22,708	176	2,278	20,125	10,908	5,585	25,282	19,372	2,052
Lafayette	26,073	Jun	8,813	8,813	—	3,180	5,356	4,698	—	13,076	13,076	410
Laguna Hills	29,414	Jun	16,573	16,573	—	1,951	12,188	11,158	—	13,154	13,154	4,106
Laguna Niguel	51,701	Jun	15,591	15,591	61	4,319	11,211	8,890	—	12,909	12,909	2,815
Lake Elsinore	25,950	Jun	22,345	22,345	118	2,341	19,119	12,767	—	20,672	20,672	2,142
Lake Forest	73,117	Jun	17,478	17,478	271	4,837	12,370	9,505	—	14,938	14,938	656
Lakewood	75,462	Jun	42,816	37,466	423	7,995	29,048	19,440	5,350	35,483	27,315	1,664
Lancaster	115,675	Jun	90,752	90,699	1,024	13,623	76,052	42,474	53	93,746	92,687	24,497
Lawndale	28,527	Jun	11,166	11,134	348	1,968	8,765	6,915	32	7,789	7,465	613
Lemon Grove	25,297	Jun	11,418	11,291	343	1,579	9,369	5,819	127	13,114	12,995	2,253
Livermore	64,647	Jun	69,895	65,487	—	5,860	59,474	26,733	4,408	69,595	64,853	14,065

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
	General expenditure—Con.													
	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	Utility, liquor store, and employee retirement expenditure			
13	14	15	16	17	18	19	20	21	22	23	24	25		
CALIFORNIA—Con.														
Cathedral	—	—	225	12,964	5,694	3,470	358	14,903	—	3,443	—	113,007	7,849	
Ceres	—	—	1,347	3,876	1,278	635	862	2,003	300	1,647	5,170	5,533		
Cerritos	—	—	82	10,147	5,923	—	3,353	21,345	2,076	11,829	6,825	137,610	20,554	
Chico	—	—	175	26	7,519	4,495	1,591	11,588	1,970	3,233	1,961	70,610	10,424	
Chino	—	—	2,102	5,949	12,036	—	983	4,410	11,128	5,523	7,781	70,148	9,764	
Chino Hills	—	—	65	18,146	3,222	129	593	—	5,523	5,393	10,561	93,080	9,521	
Chula Vista	—	—	1,009	20,148	20,148	7,609	7,938	8,712	10,761	24,200	4,102	479,811	35,980	
Citrus Heights	—	—	—	953	—	—	—	—	—	—	—	—	1,545	
Claremont	—	—	185	2,531	5,526	—	3,004	1,998	2,968	635	785	8,509	7,881	
Clovis	—	—	126	6,656	9,656	4,934	2,271	3,242	11,295	2,124	13,125	66,541	16,041	
Colton	—	—	180	1,171	7,227	4,950	1,246	5,035	3,062	8,451	29,279	113,459	17,973	
Compton	—	—	1,785	12,323	17,083	6,552	1,217	17,064	8,283	8,529	8,530	126,208	22,082	
Concord	—	—	415	8,416	22,131	—	16,580	15,346	8,909	8,243	2,961	146,330	28,126	
Corona	—	—	592	6,090	17,783	9,082	4,379	11,225	21,378	16,723	18,320	305,659	30,857	
Coronado	—	—	226	6,963	4,940	2,882	8,644	3,011	2,533	1,760	—	37,811	2,886	
Costa Mesa	—	—	4,519	11,977	24,040	7,574	6,958	1,229	1,014	1,875	—	20,969	34,017	
Covina	—	—	1,347	3,220	8,768	4,243	3,498	3,762	1,390	3,762	5,482	50,863	13,014	
Culver	—	—	1,336	5,535	16,141	7,573	4,507	14,788	13,155	10,656	13,523	174,799	31,696	
Cupertino	—	—	61	2,912	4,311	—	7,089	152	1,738	3,206	1,773	5,280	6,991	
Cypress	—	—	—	4,985	7,492	—	1,202	2,646	123	1,366	—	6,051	6,769	
Daly	—	—	—	4,795	11,960	7,335	4,483	10,217	7,470	1,563	6,729	16,550	27,897	
Dana Point	—	—	142	3,568	4,654	—	1,162	424	24	—	—	—	1,528	
Danville	—	—	62	3,118	3,267	—	3,472	100	342	1,289	—	20,257	8,402	
Davis	—	—	103	5,867	5,765	3,466	5,469	9,559	11,151	782	6,789	13,255	13,065	
Delano	—	—	288	2,870	2,888	1,195	1,076	1,482	1,539	953	2,170	15,186	7,471	
Diamond Bar	—	—	67	2,438	3,822	7	1,788	292	75	—	583	—	1,465	
Downey	—	—	1,186	6,279	15,952	7,034	5,537	3,710	448	1,384	10,089	18,676	19,934	
Dublin	—	—	113	2,834	4,151	2,743	2,824	2	742	1,438	—	23,157	2,357	
El Cajon	—	—	2,309	6,200	12,705	3,820	3,008	2,861	7,325	3,382	—	47,984	18,571	
El Centro	—	—	41,468	4,498	4,027	2,438	669	1,757	5,474	1,078	2,709	23,977	24,275	
El Monte	—	—	145	6,293	13,776	6,105	2,403	5,870	—	1,298	2,589	19,347	23,636	
Encinitas	—	—	352	6,114	5,401	5,323	2,201	1,641	34	2,190	—	25,765	10,293	
Escondido	—	—	1,448	11,393	16,396	7,509	5,975	5,454	9,249	6,671	14,741	180,552	36,523	
Eureka	—	—	—	2,215	5,588	3,030	1,260	3,544	2,469	1,356	3,481	16,485	9,026	
Fairfield	—	—	126	12,650	11,917	5,085	6,857	14,538	141	19,954	18,004	244,191	19,033	
Folsom	—	—	100	13,009	5,335	4,771	6,343	4,862	6,532	5,105	4,318	177,044	16,791	
Fontana	—	—	303	8,988	15,325	1,134	3,053	14,212	4,635	16,984	583	509,922	20,183	
Foster City	—	—	—	2,049	5,064	3,504	3,072	13,934	2,292	5,064	2,860	59,575	11,084	
Fountain Valley	—	—	1,130	5,808	8,836	3,610	1,359	2,732	5,112	3,904	6,076	36,041	21,177	
Fremont	—	—	3,095	15,197	29,052	17,892	17,360	19,907	1,274	14,034	476	241,894	56,577	
Fresno	—	—	2,188	23,851	62,350	20,642	17,506	14,125	90,240	30,944	89,448	751,886	100,329	
Fullerton	—	—	1,070	8,281	21,884	7,643	3,507	5,654	7,243	1,605	12,871	23,501	31,215	
Garden Grove	—	—	3,357	11,300	22,156	7,148	1,822	30,190	—	5,727	19,974	106,395	34,163	
Gardena	—	—	3,695	3,559	11,178	3,806	4,119	—	—	2,997	7,864	39,970	20,203	
Gilroy	—	—	1	4,671	8,441	2,563	6,453	—	8,275	626	3,495	47,714	11,182	
Glendale	—	—	814	14,420	32,268	19,685	7,289	19,549	23,436	4,901	124,121	82,630	79,864	
Glendora	—	—	350	2,483	6,568	—	3,075	2,619	3,077	1,216	6,592	21,623	9,025	
Hanford	—	—	85	2,831	4,231	1,545	1,328	887	7,091	1,296	2,254	22,385	7,228	
Hawthorne	—	—	—	4,111	21,227	5,261	2,436	4,704	9,081	1,447	631	35,570	16,474	
Hayward	—	—	975	29,899	23,115	13,948	1,197	1,546	13,840	2,611	14,231	68,864	36,946	
Hemet	—	—	55	5,284	6,978	4,311	320	2,917	5,240	1,212	2,859	14,978	11,548	
Hesperia	—	—	413	5,868	4,398	—	—	2,999	—	2,406	—	65,335	3,929	
Highland	—	—	120	4,460	3,092	—	92	545	—	1,465	—	21,322	1,275	
Hollister	—	—	186	1,337	2,678	1,276	917	3,275	2,863	2,597	2,344	29,392	4,885	
Huntington Beach	—	—	5,366	14,832	34,945	14,554	12,787	7,804	8,538	5,321	20,240	43,210	60,629	
Huntington Park	—	—	93	2,502	11,184	—	621	4,538	176	7,985	4,168	133,043	9,374	
Imperial Beach	—	—	76	2,226	2,822	1,029	342	51	2,897	102	—	1,334	2,425	
Indio	—	—	433	1,743	5,921	3,079	448	3,767	416	5,627	2,386	79,782	8,788	
Inglewood	—	—	3,096	11,250	40,532	9,390	7,621	15,444	14,325	3,426	17,215	61,875	64,470	
Irvine	—	—	1,427	26,780	23,663	—	11,985	3,213	3,950	16,862	265	268,953	34,043	
La Habra	—	—	1,878	3,803	8,350	2,291	2,369	1,636	2,263	2,136	5,840	27,740	14,643	
La Mesa	—	—	55	2,158	6,239	4,304	1,958	4,819	4,595	252	428	3,805	11,121	
La Mirada	—	—	56	3,357	4,088	—	5,217	3,270	—	3,063	970	50,435	9,617	
La Puente	—	—	43	580	3,255	—	941	364	69	—	902	—	1,133	
La Verne	—	—	515	2,914	5,148	2,353	563	3,339	257	1,227	5,910	28,885	7,179	
Lafayette	—	—	—	672	1,612	—	571	266	—	335	—	6,706	5,660	
Laguna Hills	—	—	—	4,490	3,627	—	2,080	233	—	—	—	—	2,236	
Laguna Niguel	—	—	145	3,808	4,533	—	—	991	—	—	—	—	2,719	
Lake Elsinore	—	—	75	3,034	3,203	244	3,603	2,060	—	4,633	—	77,372	2,510	
Lake Forest	—	—	57	2,355	4,987	—	633	214	6	—	—	—	1,315	
Lakewood	—	—	54	3,260	6,633	—	5,506	2,665	2,664	1,207	8,168	25,548	7,758	
Lancaster	—	—	9	15,943	14,149	—	7,222	28,755	108	18,046	1,059	317,630	8,322	
Lawndale	—	—	—	666	3,212	—	421	338	—	9	324	183	1,602	
Lemon Grove	—	—	79	2,126	2,390	1,992	1,198	729	2,022	772	119	4,134	2,675	
Livermore	—	—	426	11,046	10,600	6,471	3,017	2,915	7,174	7,119	4,742	118,056	30,293	

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total	Capital outlay	
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
CALIFORNIA—Con.												
Lodi	54,585	Jun	77,613	35,965	747	5,266	29,873	14,346	41,648	81,067	41,193	11,114
Lompoc	40,925	Jun	42,664	25,140	87	3,629	21,130	8,454	17,524	41,830	23,596	2,166
Long Beach	421,904	Jun	1,049,645	905,438	10,168	162,006	723,758	180,538	144,207	1,193,471	962,407	245,432
Los Altos	27,710	Jun	19,698	19,698	—	1,859	17,756	8,737	—	25,151	25,151	8,647
Los Angeles	3,553,638	Jun	9,263,726	4,706,326	449,298	425,723	3,746,239	1,988,838	4,557,400	7,953,102	4,935,452	1,256,560
Los Gatos	28,859	Jun	20,978	20,978	174	2,525	18,145	13,183	—	17,047	17,047	2,427
Lynwood	62,916	Jun	37,475	32,369	—	5,439	26,930	16,833	5,106	42,392	36,370	3,902
Madera	35,648	Jun	23,991	22,188	483	3,243	18,462	8,496	1,803	24,986	22,637	3,861
Manhattan Beach	33,234	Jun	37,227	31,661	—	2,565	29,096	17,103	5,566	34,008	28,831	1,384
Manteca	45,500	Jun	30,262	27,593	82	3,701	23,785	12,815	2,669	30,048	26,793	4,145
Martinez	33,459	Jun	27,512	20,554	—	6,235	13,063	9,011	6,958	24,448	18,425	5,473
Maywood	28,200	Jun	7,233	7,224	423	2,027	4,774	3,881	9	6,962	6,561	429
Menlo Park	29,497	Jun	38,763	35,217	141	3,064	32,012	21,385	3,546	38,074	34,576	9,540
Merced	58,099	Jun	48,350	42,465	3,764	5,370	33,331	16,175	5,885	53,793	48,699	13,013
Milpitas	58,626	Jun	78,754	70,309	—	5,454	64,850	44,463	8,445	75,831	69,055	20,687
Mission Viejo	84,689	Jun	35,481	35,481	153	7,109	28,205	23,795	—	40,131	40,131	10,870
Modesto	178,559	Jun	143,012	111,671	3,012	19,248	89,241	50,869	31,341	144,314	114,669	25,352
Monrovia	37,265	Jun	34,107	29,355	482	3,116	24,726	17,561	4,752	33,094	29,629	2,850
Montclair	30,044	Jun	26,464	26,464	327	2,178	23,802	18,041	—	26,430	26,430	4,085
Montebello	60,281	Jun	62,438	58,001	2,082	8,740	47,034	32,050	4,437	57,156	43,207	7,725
Monterey	27,722	Jun	55,200	55,200	237	3,331	51,557	29,133	—	47,183	47,183	9,644
Monterey Park	61,912	Jun	41,809	36,670	2,051	4,876	29,496	18,563	5,139	43,403	37,775	3,373
Moorpark	28,843	Jun	14,547	14,534	52	2,268	12,214	6,177	13	13,637	13,530	3,789
Moreno Valley	140,932	Jun	59,535	59,535	2,352	11,786	45,176	27,955	—	67,108	67,108	8,812
Morgan Hill	28,752	Jun	36,924	31,228	139	2,183	28,906	16,238	5,696	25,472	21,606	3,594
Mountain View	70,619	Jun	124,453	111,396	400	6,196	104,727	56,555	13,057	125,960	114,305	43,014
Napa	65,030	Jun	62,828	48,641	456	13,947	33,715	23,521	14,187	55,656	43,683	1,875
National	51,071	Jun	35,504	34,554	1,076	4,450	28,941	19,784	950	33,374	30,317	4,523
Newark	39,940	Jun	26,044	26,044	8	3,758	22,278	15,159	—	26,256	26,256	909
Newport Beach	69,658	Jun	103,700	86,639	1,221	10,662	74,714	50,597	17,061	111,740	88,395	16,915
Norco	25,576	Jun	19,295	16,339	75	1,532	14,732	8,583	2,956	26,030	23,283	11,341
Norwalk	100,209	Jun	48,330	45,070	2,895	9,809	32,366	20,396	3,260	52,789	46,628	3,493
Novato	48,117	Jun	25,172	25,172	—	4,298	20,871	12,848	—	32,573	32,573	5,187
Oakland	367,230	Jun	733,485	700,872	15,901	84,408	579,464	240,389	32,613	845,503	786,921	205,964
Oceanside	145,941	Jun	149,650	136,126	—	18,350	115,849	33,549	13,524	165,287	135,532	10,512
Ontario	144,854	Jun	163,735	147,993	2,515	16,156	129,171	68,179	15,742	192,807	175,401	54,866
Orange	119,890	Jun	97,610	83,593	1,158	8,831	72,764	44,802	14,017	95,036	81,902	10,532
Oxnard	151,009	Jun	122,828	110,278	2,672	9,955	97,651	42,274	12,550	137,598	123,829	21,775
Pacifica	40,023	Jun	22,200	22,200	—	5,566	16,543	8,397	—	28,833	28,833	8,870
Palm Desert	27,916	Jun	77,880	77,880	50	2,553	75,277	47,120	—	83,017	83,017	33,517
Palm Springs	43,347	Jun	73,241	73,241	995	11,704	60,542	35,395	—	77,321	77,321	8,431
Palmdale	106,540	Jun	63,564	63,439	1,179	10,938	50,220	38,568	125	71,864	70,767	16,024
Palo Alto	58,304	Jun	215,624	114,261	859	4,194	109,167	41,574	101,363	189,918	114,156	15,960
Paradise	25,630	Jun	8,447	8,392	314	2,473	5,605	4,898	55	7,283	6,785	379
Paramount	50,793	Jun	37,913	31,768	4,492	5,177	22,099	15,778	6,145	36,117	30,781	6,582
Pasadena	134,116	Jun	373,044	224,564	23,608	32,579	164,832	94,948	148,480	366,267	225,163	33,556
Perris	31,515	Jun	16,856	15,359	228	2,138	12,993	9,651	1,497	14,556	13,256	1,175
Petaluma	48,455	Jun	47,018	40,463	184	5,103	35,063	22,394	6,555	53,600	45,801	8,234
Pico Rivera	59,968	Jun	44,219	38,399	757	8,327	28,924	17,157	5,820	36,485	32,170	2,736
Pittsburg	50,813	Jun	56,261	48,516	673	9,815	38,028	21,254	7,745	55,866	49,215	7,416
Placentia	44,811	Jun	23,977	23,977	89	3,137	20,426	13,636	—	26,471	26,471	4,377
Pleasant Hill	32,141	Jun	19,353	19,353	—	3,417	15,791	10,345	—	18,494	18,494	1,259
Pleasanton	57,275	Jun	78,279	67,976	284	5,344	61,607	39,087	10,303	87,817	78,054	16,904
Pomona	134,706	Jun	133,831	119,194	626	20,257	95,211	59,326	14,637	140,584	116,658	19,584
Porterville	34,518	Jun	28,845	24,307	648	4,576	19,083	9,329	4,538	28,858	24,580	3,343
Poway	47,274	Jun	67,017	56,154	300	3,125	52,368	23,326	10,863	82,163	72,797	23,589
Rancho Cucamonga	116,613	Jun	89,201	89,201	725	8,064	80,381	54,382	—	92,693	92,693	13,722
Rancho Palos Verdes	42,340	Jun	22,578	22,578	90	6,418	11,770	8,213	—	20,075	19,723	9,413
Redding	76,616	Jun	177,134	81,723	6,952	10,814	63,340	28,547	95,411	180,054	81,966	21,071
Redlands	66,693	Jun	54,388	44,250	281	4,958	39,011	21,816	10,138	58,902	46,125	7,133
Redondo Beach	62,367	Jun	63,641	63,391	731	5,996	56,263	32,006	250	65,197	63,159	1,429
Redwood City	71,140	Jun	93,071	80,508	818	9,750	69,397	46,987	12,563	90,333	79,004	24,454
Rialto	82,320	Jun	45,884	40,828	387	5,628	34,813	18,792	5,056	53,716	50,524	3,055
Richmond	91,018	Jun	132,275	132,204	3,605	21,438	100,589	66,167	71	139,009	136,554	30,280
Ridgecrest	30,627	Jun	15,259	15,211	—	2,448	12,751	8,525	48	12,243	11,915	2,160
Riverside	255,069	Jun	422,385	223,149	7,080	20,583	190,607	76,224	199,236	392,481	207,201	26,875
Rocklin	27,214	Jun	18,067	18,067	12	1,911	15,412	10,153	—	21,311	21,311	4,147
Rohnert Park	39,477	Jun	31,965	28,564	—	2,954	25,551	9,258	3,401	37,619	34,929	2,929
Rosemead	52,700	Jun	20,761	20,761	1,579	3,512	15,315	10,334	—	16,852	16,852	2,563
Roseville	62,649	Jun	168,027	100,205	1,201	6,763	91,886	41,102	67,822	147,031	87,777	21,226
Sacramento	376,243	Jun	485,803	403,145	2,031	32,609	367,155	182,824	82,658	389,501	337,664	40,415
Salinas	111,757	Jun	69,886	69,886	3,491	10,038	56,289	38,158	—	72,527	72,527	11,244
San Bernardino	183,474	Jun	199,162	182,539	11,696	19,965	150,781	71,940	16,623	214,734	200,591	38,301
San Bruno	40,274	Jun	39,577	35,040	—	4,126	30,914	12,786	4,537	34,993	31,362	907
San Buenaventura	97,205	Jun	94,042	79,596	4,187	7,912	67,497	34,636	14,446	92,992	80,709	15,549

Table 18. **Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
CALIFORNIA—Con.													
Lodi.....	—	—	96	5,192	8,036	3,560	4,011	771	3,753	826	39,874	1,891	16,979
Lompoc.....	—	—	208	3,635	4,342	2,105	1,338	140	7,389	589	18,234	4,945	12,777
Long Beach.....	—	—	24,330	44,900	118,441	54,364	28,140	113,424	68,145	90,757	231,064	1,580,792	334,404
Los Altos.....	—	—	1,786	4,025	3,590	8,150	—	—	3,315	482	—	6,426	7,508
Los Angeles.....	14,572	—	31,082	152,118	895,642	334,236	228,304	270,876	572,876	346,868	3,017,650	9,361,215	2,307,259
Los Gatos.....	—	—	—	1,880	6,013	—	1,273	1,456	539	4	—	—	7,803
Lynwood.....	—	—	86	4,520	4,764	3,418	3,398	5,061	3,267	1,062	6,022	21,363	7,840
Madera.....	—	—	486	3,179	4,142	1,410	948	2,788	4,297	913	2,349	14,655	6,487
Manhattan Beach.....	—	—	2,180	3,208	9,143	1,684	3,436	—	3,562	16	5,177	4,810	13,042
Manteca.....	—	—	167	4,399	5,336	2,914	2,496	1,267	5,985	903	3,255	17,666	11,833
Martinez.....	—	—	—	7,062	4,980	—	2,126	—	79	585	6,023	11,605	5,986
Maywood.....	—	—	—	1,093	3,660	—	299	573	—	247	401	2,843	3,252
Menlo Park.....	—	—	66	2,564	6,614	—	5,242	9,816	1,135	1,945	3,498	36,695	11,148
Merced.....	—	—	—	2,095	9,649	5,692	2,905	11,856	8,737	1,609	5,094	27,262	15,484
Milpitas.....	—	—	—	19,857	12,104	9,506	3,069	7,927	7,239	665	6,776	46,002	25,517
Mission Viejo.....	—	—	573	7,569	6,921	—	8,584	1,835	—	228	—	3,512	3,386
Modesto.....	—	—	4,486	14,097	28,599	13,700	14,561	3,336	17,544	4,532	29,645	135,051	40,201
Monrovia.....	—	—	538	2,108	7,682	4,119	2,615	3,122	954	3,743	3,465	58,194	11,452
Montclair.....	—	—	189	2,353	6,523	3,971	1,306	3,805	3,425	1,571	—	24,055	10,140
Montebello.....	—	—	—	1,228	12,038	5,726	6,101	6,802	1,732	4,398	13,949	34,725	19,920
Monterey.....	—	—	66	5,744	6,998	4,806	10,527	521	491	1,902	—	31,865	17,355
Monterey Park.....	—	—	317	3,520	9,661	4,886	2,614	3,122	3,437	2,162	5,628	31,761	17,011
Moorpark.....	—	—	88	4,190	2,862	—	1,246	1,174	104	910	107	9,375	1,614
Moreno Valley.....	—	—	830	11,482	23,253	10,374	5,893	2,473	—	1,492	—	19,502	8,121
Morgan Hill.....	—	—	94	1,899	4,059	2,904	455	3,894	3,054	2,820	3,866	38,267	3,561
Mountain View.....	—	—	—	6,852	11,269	8,394	29,051	1,026	20,385	5,086	11,655	129,988	31,586
Napa.....	—	—	801	5,221	8,195	4,884	3,602	7,360	2,450	1,161	11,973	31,840	19,726
National.....	—	—	53	2,413	8,842	3,192	1,669	4,088	3,261	1,905	3,057	23,334	12,245
Newark.....	—	—	2,428	3,336	8,041	2,514	3,109	—	192	3,235	—	52,708	11,527
Newport Beach.....	—	—	982	15,778	21,855	12,016	6,617	1,090	6,013	885	23,345	24,769	41,944
Norco.....	—	—	335	3,256	1,903	2,211	1,458	2,744	7,020	2,663	2,747	15,504	4,589
Norwalk.....	—	—	—	3,695	8,391	—	3,270	15,554	209	2,751	6,161	46,791	9,865
Novato.....	—	—	268	2,302	7,293	—	3,209	1,818	—	7,219	—	109,313	10,947
Oakland.....	—	—	16,744	35,575	98,824	52,750	22,005	85,217	18,399	89,331	58,582	2,271,191	200,416
Oceanside.....	—	—	—	15,267	22,925	11,762	315	3,101	30,695	16,577	26,491	164,491	60,555
Ontario.....	—	—	4,758	12,782	31,236	12,866	7,622	57,013	18,165	9,079	17,406	216,754	49,353
Orange.....	—	—	1,677	11,178	20,009	12,697	3,730	6,803	7,378	7,512	13,134	140,319	36,670
Oxnard.....	—	—	—	13,181	21,699	7,547	6,805	17,211	36,539	7,882	13,769	102,728	29,794
Pacifica.....	—	—	54	3,632	4,379	2,244	708	622	9,616	555	—	11,428	9,813
Palm Desert.....	—	—	75	9,881	5,364	1,761	2,872	42,539	—	10,582	—	203,105	8,721
Palm Springs.....	—	—	266	9,771	11,536	4,879	5,890	1,897	4,824	11,249	—	165,035	18,974
Palmdale.....	—	—	413	13,172	8,998	—	8,457	23,531	—	4,881	1,097	201,061	10,475
Palo Alto.....	—	—	1,701	12,201	12,924	11,743	9,938	3,546	34,776	1,819	75,762	32,479	49,053
Paradise.....	—	—	114	944	2,138	1,806	—	1	—	43	498	1,123	3,525
Paramount.....	—	—	123	3,476	6,446	—	2,485	5,951	—	6,932	5,336	104,970	5,349
Pasadena.....	—	—	14,594	13,557	29,855	20,604	29,939	27,918	7,687	19,639	141,104	377,217	71,088
Perris.....	—	—	88	1,959	4,577	525	380	964	943	1,411	1,300	80,368	6,145
Petaluma.....	—	—	1,402	10,115	7,518	4,628	4,175	4,443	5,904	1,692	7,799	38,338	14,929
Pico Rivera.....	—	—	—	1,609	5,290	—	4,217	8,577	—	4,303	4,315	69,980	9,825
Pittsburg.....	—	—	163	4,897	8,073	—	2,610	12,150	707	13,731	6,651	225,649	11,875
Placentia.....	—	—	—	3,796	6,263	5,748	2,990	1,992	1,616	319	—	32,795	7,067
Pleasant Hill.....	—	—	55	4,359	5,378	—	—	2,312	—	2,012	—	43,550	6,277
Pleasanton.....	—	—	214	9,415	10,531	8,099	10,804	2,685	7,817	14,869	9,763	231,708	22,953
Pomona.....	—	—	968	8,489	26,899	13,118	3,711	30,227	8,409	14,460	23,926	202,384	30,216
Porterville.....	—	—	75	1,924	3,974	1,751	1,618	531	5,854	3,030	4,278	51,101	7,583
Poway.....	—	—	573	5,101	4,181	2,273	3,659	30,870	4,133	14,736	9,366	182,316	9,958
Rancho Cucamonga.....	—	—	—	13,892	20,748	—	4,605	23,431	—	9,961	—	239,643	18,095
Rancho Palos Verdes.....	—	—	126	3,964	2,490	—	8,834	587	141	612	352	10,158	1,936
Redding.....	—	—	307	10,667	11,906	6,508	4,061	14,140	15,045	5,623	98,088	132,052	30,591
Redlands.....	—	—	1,518	5,111	8,384	4,226	1,608	2,026	9,020	5,856	12,777	114,435	16,988
Redondo Beach.....	—	—	3,391	3,600	13,422	6,141	5,250	6,166	2,017	1,565	2,038	31,202	25,211
Redwood City.....	—	—	342	11,535	12,210	7,916	3,612	7,398	9,375	3,566	11,329	52,680	25,271
Rialto.....	—	—	1,409	4,883	13,969	6,939	2,251	1,987	6,108	5,984	3,192	93,334	23,425
Richmond.....	—	—	19	19,920	28,400	12,729	2,576	14,464	11,398	6,802	2,455	124,883	52,176
Ridgecrest.....	—	—	550	1,062	2,848	—	1,034	1,803	561	1,492	328	23,900	3,829
Riverside.....	—	—	1,430	24,811	42,609	20,760	15,015	10,547	29,541	27,334	185,280	639,347	105,560
Rocklin.....	—	—	82	1,449	3,104	1,474	2,286	2,790	—	4,058	—	71,950	6,524
Rohnert Park.....	—	—	504	2,936	5,641	1,663	3,079	2,530	12,473	1,361	2,690	32,150	9,777
Rosemead.....	—	—	70	1,560	4,763	—	2,275	2,799	47	1,991	—	35,905	3,991
Roseville.....	—	—	150	9,692	13,995	9,215	8,856	3,766	14,764	12,166	59,254	172,260	30,193
Sacramento.....	—	—	1,472	33,628	77,790	49,218	26,372	23,300	40,809	28,120	51,837	339,897	172,700
Salinas.....	—	—	1,922	9,095	18,102	7,997	6,113	8,107	3,998	3,871	—	70,300	29,678
San Bernardino.....	—	—	1,740	15,203	33,689	14,885	5,970	43,154	24,657	35,255	14,143	474,874	64,115
San Bruno.....	—	—	—	2,316	5,657	3,293	2,967	—	2,725	96	3,631	575	11,648
San Buenaventura.....	—	—	1,000	14,682	15,119	9,267	7,391	2,968	6,950	5,541	12,283	80,604	26,031

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Total	Intergovernmental revenue		General revenue from own sources		Total	Total	Capital outlay	
					From Federal government	From state government	Total					Taxes
1	2	3	4	5	6	7	8	9	10	11	12	
CALIFORNIA—Con.												
San Carlos	27,675	Jun	33,628	33,628	—	1,934	31,294	12,094	—	35,525	35,525	13,248
San Clemente	45,415	Jun	46,947	38,680	364	4,646	33,258	13,484	8,267	47,107	38,965	8,469
San Diego	1,171,121	Jun	1,775,986	1,420,878	185,903	98,428	1,043,481	442,684	355,108	1,864,801	1,529,193	584,703
San Dimas	33,691	Jun	16,569	16,492	220	2,462	13,810	9,829	77	17,204	16,334	2,386
San Francisco	735,315	Jun	4,681,383	3,480,314	144,260	1,164,540	2,168,393	1,079,961	1,201,069	4,528,332	3,594,316	859,844
San Gabriel	37,697	Jun	17,106	16,348	895	2,909	12,309	9,940	758	16,573	16,222	2,834
San Jose	838,744	Jun	1,153,990	917,531	32,729	59,891	793,511	424,714	236,459	968,989	850,551	157,808
San Juan Capistrano	29,029	Jun	23,330	23,330	41	1,931	20,992	13,141	—	18,643	18,643	2,068
San Leandro	69,976	Jun	71,476	71,455	126	6,977	64,023	40,451	21	69,588	69,990	7,776
San Luis Obispo	42,433	Jun	47,871	38,935	509	4,209	34,213	18,905	8,936	43,795	36,204	6,900
San Marcos	47,265	Jun	40,131	40,131	380	3,237	36,362	25,723	—	36,747	36,747	5,722
San Mateo	90,161	Jun	72,606	72,606	600	9,750	62,256	39,921	—	70,088	70,088	14,586
San Pablo	26,128	Jun	21,732	21,719	100	1,959	19,597	12,876	13	21,333	21,231	8,103
San Rafael	50,439	Jun	49,604	49,604	27	5,936	39,474	24,340	—	52,594	52,594	13,725
San Ramon	39,868	Jun	41,550	41,550	21	3,082	38,373	25,539	—	42,899	42,899	10,176
Santa Ana	302,419	Jun	244,924	217,955	15,607	29,902	172,446	108,437	26,969	281,953	255,947	59,536
Santa Barbara	86,154	Jun	143,818	118,073	945	10,567	103,789	47,613	25,745	127,851	111,485	27,935
Santa Clara	98,726	Jun	364,976	171,918	1,549	8,059	162,269	70,200	193,058	356,800	145,802	27,231
Santa Clarita	125,153	Jun	66,646	65,646	2,520	19,753	43,186	32,845	1,182	59,200	50,719	13,191
Santa Cruz	51,155	Jun	104,920	90,653	914	9,299	80,439	32,506	14,267	100,393	91,187	34,803
Santa Maria	67,012	Jun	61,990	50,934	952	8,182	41,354	19,058	11,056	70,726	54,984	18,428
Santa Monica	88,471	Jun	233,630	210,573	602	27,686	182,285	103,419	23,057	208,085	176,755	19,565
Santa Paula	26,469	Jun	16,840	11,014	394	1,711	8,909	4,843	5,826	19,124	12,790	3,120
Santa Rosa	121,879	Jun	148,337	130,857	3,802	11,573	107,544	50,010	17,480	162,355	138,618	31,934
Santee	55,934	Jun	24,250	24,250	361	3,777	20,112	14,057	—	23,346	23,346	3,953
Saratoga	29,471	Jun	14,700	14,700	193	2,163	12,344	6,271	—	12,705	12,705	548
Seal Beach	25,828	Jun	20,091	18,107	86	2,025	15,989	10,711	1,984	18,310	16,519	260
Seaside	31,406	Jun	18,739	18,450	945	2,366	15,015	11,895	289	12,865	12,558	872
Simi Valley	106,974	Jun	87,700	71,452	3,259	9,445	58,748	31,307	16,248	78,388	60,584	7,749
South Gate	88,125	Jun	53,394	44,565	2,013	8,376	34,054	16,599	8,829	51,890	43,440	4,835
South San Francisco	57,357	Jun	68,795	68,795	724	6,638	61,405	31,208	—	70,567	70,567	12,148
Stanton	32,614	Jun	13,824	13,824	133	2,278	11,116	8,136	—	12,545	12,545	1,690
Stockton	232,660	Jun	179,558	166,757	4,763	20,144	139,409	72,512	12,801	196,776	186,998	8,856
Suisun	26,402	Jun	17,875	17,875	—	1,929	15,362	7,342	—	20,729	20,729	6,551
Sunnyvale	125,156	Jun	160,739	147,336	986	17,882	126,174	59,695	13,403	158,442	146,561	15,462
Tamecula	39,315	Jun	33,030	33,030	296	2,957	29,748	22,654	—	39,801	39,801	18,911
Temple City	31,721	Jun	10,416	10,343	229	2,148	7,966	4,710	73	8,200	7,539	175
Thousand Oaks	113,368	Jun	98,021	88,457	822	11,199	76,184	46,231	9,564	94,240	83,715	10,190
Torrance	136,183	Jun	189,929	166,674	8,056	23,084	130,128	90,154	23,255	175,672	140,967	11,877
Tracy	44,776	Jun	53,792	47,408	204	5,338	40,917	12,290	6,384	62,928	57,766	18,243
Tulare	39,927	Jun	29,884	27,140	—	4,281	22,257	10,848	2,744	33,853	30,286	11,781
Turlock	48,994	Jun	29,605	26,271	914	4,289	20,908	10,689	3,334	34,616	29,425	8,451
Tustin	62,222	Jun	47,562	38,813	1,250	3,988	31,413	25,022	8,749	51,252	43,665	6,839
Union City	58,294	Jun	36,963	36,709	1,674	5,954	29,081	19,923	254	38,267	35,307	6,734
Upland	67,095	Jun	58,964	45,685	1,077	5,325	38,717	16,084	13,279	61,873	53,291	7,836
Vacaville	81,355	Jun	90,844	81,685	5,544	11,061	64,949	34,657	9,159	87,018	78,171	24,278
Vallejo	109,593	Jun	131,689	109,794	10,645	19,106	79,915	29,266	21,895	143,482	107,982	10,531
Victorville	67,089	Jun	42,672	41,126	2,074	4,907	34,026	19,446	1,546	38,043	36,259	6,402
Visalia	87,787	Jun	68,664	68,129	2,275	7,532	57,111	23,699	535	63,153	60,457	10,714
Vista	78,494	Jun	61,928	61,928	1,168	5,986	54,760	35,974	—	62,512	62,512	19,790
Walnut	30,848	Jun	27,593	27,593	117	2,146	25,330	18,519	—	25,582	25,582	3,537
Walnut Creek	62,786	Jun	44,268	44,268	163	4,087	39,874	25,652	—	43,699	43,699	11,181
Watsonville	32,752	Jun	53,940	49,038	1,801	9,536	37,612	17,665	4,902	55,936	51,334	16,126
West Covina	101,526	Jun	67,710	62,127	1,373	6,775	53,754	33,439	5,583	66,598	61,182	13,176
West Hollywood	36,501	Jun	42,219	41,497	562	2,685	37,617	22,681	722	39,132	37,424	3,627
West Sacramento	29,704	Jun	58,110	52,550	368	9,757	42,333	22,324	5,560	67,842	62,211	10,303
Westminster	82,425	Jun	48,087	38,671	1,733	5,811	30,798	23,320	9,416	49,286	41,346	6,601
Whittier	78,740	Jun	58,681	52,441	1,022	6,169	44,488	20,801	6,240	51,457	44,918	2,585
Woodland	42,229	Jun	30,647	28,745	581	3,571	24,593	17,302	1,902	29,884	27,342	4,980
Yorba Linda	58,124	Jun	44,061	44,061	369	3,556	40,136	24,336	—	48,381	48,381	14,520
Yuba City	32,433	Jun	24,680	21,237	356	2,355	18,499	11,230	3,443	32,987	28,805	6,983
Yucaipa	36,074	Jun	10,379	10,379	199	3,367	6,491	5,104	—	6,365	6,365	1,117
COLORADO												
Arvada	96,340	Dec	86,687	74,267	2,444	2,848	63,903	39,211	12,420	75,012	63,033	8,953
Aurora	252,341	Dec	252,987	208,386	4,945	10,132	191,334	124,875	44,601	237,253	193,643	23,000
Boulder	90,228	Dec	136,794	119,599	1,668	11,319	106,612	81,574	17,195	122,026	112,036	6,909
Broomfield	31,743	Dec	45,787	40,308	9,538	2,912	26,630	15,819	5,479	49,658	34,531	14,591
Colorado Springs	345,127	Dec	776,338	453,379	13,981	16,628	414,126	104,689	322,959	771,359	379,453	41,280
Denver	497,940	Dec	1,850,364	1,636,995	33,155	330,543	1,273,206	501,438	213,369	1,764,750	1,635,204	147,375
Englewood	31,575	Dec	44,711	38,692	79	1,933	36,424	20,712	6,019	42,802	36,426	3,211
Fort Collins	104,196	Dec	183,614	115,905	2,829	3,877	108,822	64,786	67,709	188,429	110,030	30,360
Grand Junction	34,540	Dec	46,167	41,873	815	2,327	33,588	24,140	4,294	47,107	43,619	12,366
Greeley	68,593	Dec	61,745	49,843	2,157	2,162	43,229	29,552	11,902	65,675	53,881	14,324
Lakewood	134,999	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Littleton	39,504	Dec	36,090	35,891	704	1,588	28,051	18,420	199	33,184	33,104	548
Longmont	58,318	Dec	103,149	58,701	3,188	2,296	52,898	33,603	44,448	102,571	59,036	14,275
Loveland	44,923	Dec	69,968	39,693	270	1,758	36,140	16,194	30,275	69,633	40,076	8,511
Northglenn	29,214	Dec	24,506	20,448	70	1,465	18,576	11,546	4,058	31,244	20,604	4,663
Pueblo	99,406	Dec	85,122	68,427	5,075	5,973	57,061	41,166	16,695	78,431	61,330	10,432

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
CALIFORNIA—Con													
San Carlos	—	—	—	1,391	4,412	6,712	2,225	10,855	3,588	1,348	—	32,115	5,989
San Clemente	—	—	557	9,680	6,342	3,482	4,922	2,936	3,268	810	8,142	28,115	17,465
San Diego	—	—	2,462	98,858	198,702	89,835	198,990	90,587	478,403	174,647	335,608	2,157,075	457,569
San Dimas	—	—	58	2,920	3,765	—	2,078	3,621	17	613	870	9,815	3,072
San Francisco	69,668	361,417	782,806	44,817	279,246	156,260	228,500	107,717	150,488	252,208	934,016	5,039,741	1,400,157
San Gabriel	—	—	—	1,622	5,090	2,915	1,171	753	—	17	351	294	7,935
San Jose	—	—	112	52,606	138,412	66,376	69,851	115,025	162,298	72,522	118,438	1,668,738	320,084
San Juan Capistrano	—	—	43	2,608	3,336	—	1,820	1,291	2,317	3,583	—	45,449	4,850
San Leandro	—	—	465	10,280	12,660	7,997	4,705	5,436	10,564	1,808	198	26,961	26,302
San Luis Obispo	—	—	—	5,429	6,256	5,076	2,671	945	3,816	3,091	7,591	35,870	16,650
San Marcos	—	—	—	4,298	5,201	1,196	2,345	7,769	—	8,112	—	208,588	6,213
San Mateo	—	—	—	8,603	13,849	8,821	6,756	5,287	12,081	2,508	—	44,375	33,077
San Pablo	—	—	45	3,843	6,688	—	509	5,579	—	2,361	102	91,190	5,032
San Rafael	—	—	2,055	7,758	9,551	7,434	4,972	10,614	—	2,284	—	30,929	21,695
San Ramon	—	—	69	10,668	7,496	2,024	4,964	1,403	88	3,900	—	75,645	5,866
Santa Ana	—	—	3,500	24,438	72,709	25,814	14,086	45,638	16,222	26,604	26,006	394,481	94,764
Santa Barbara	—	—	432	11,463	17,310	9,963	9,189	10,761	5,334	5,514	16,366	129,665	49,525
Santa Clara	—	—	227	12,346	19,816	19,057	6,921	13,031	25,966	14,002	210,998	402,075	63,249
Santa Clarita	—	—	54	13,079	10,925	32	6,754	1,607	453	1,559	8,481	24,408	11,199
Santa Cruz	—	—	1,139	6,936	13,342	4,552	8,014	6,001	29,712	2,255	9,206	41,083	31,724
Santa Maria	—	—	25	7,123	10,063	3,171	2,193	808	19,740	1,895	15,742	32,990	15,755
Santa Monica	—	—	423	13,479	35,358	12,665	13,636	18,855	18,566	4,861	31,330	78,200	85,493
Santa Paula	—	—	87	1,914	3,069	783	491	1,682	2,688	—	6,334	25,000	5,745
Santa Rosa	—	—	525	17,805	22,434	9,734	10,154	4,953	35,773	13,246	23,737	238,576	55,456
Santee	—	—	918	3,842	6,145	4,350	967	2,751	—	854	—	16,230	5,667
Saratoga	—	—	28	2,316	2,875	—	2,162	192	—	150	—	2,325	2,651
Seal Beach	—	—	2,494	1,432	5,308	—	1,718	301	1,318	487	1,791	7,202	6,000
Seaside	—	—	—	1,261	4,257	1,813	1,822	907	201	287	307	4,429	6,154
Simi Valley	—	—	589	6,996	15,311	—	58	5,380	8,752	10,663	17,804	183,083	22,775
South Gate	—	—	88	6,218	12,750	—	3,121	8,862	3,814	2,442	8,450	54,065	18,405
South San Francisco	—	—	1,109	7,230	9,293	7,853	5,171	4,139	9,603	1,922	—	42,532	18,195
Stanton	—	—	64	1,908	4,842	2,316	346	765	143	316	—	19,277	1,383
Stockton	—	—	—	12,625	46,895	27,011	8,155	15,027	23,517	20,093	10,378	266,372	82,081
Suisun	—	—	—	1,003	2,604	409	780	10,257	62	4,058	—	67,695	2,945
Sunnyvale	—	—	313	12,243	19,513	13,805	12,632	5,274	40,159	5,544	11,881	72,615	36,550
Tamecula	—	—	36	10,240	4,502	1,478	3,698	12,304	—	934	—	25,124	4,717
Temple City	—	—	125	1,002	2,192	—	711	486	47	286	661	4,375	1,897
Thousand Oaks	—	—	72	16,972	12,290	—	2,574	12,055	10,281	4,866	10,525	107,567	18,565
Torrance	—	—	4,091	7,589	35,656	16,639	9,512	2,742	6,467	10,139	34,805	162,420	112,510
Tracy	—	—	147	11,321	6,707	2,742	4,168	7,327	11,233	5,380	5,162	81,704	17,860
Tulare	—	—	296	2,354	4,816	1,967	1,188	2,259	12,727	—	3,567	14,200	8,944
Turlock	—	—	117	3,494	7,780	3,269	1,375	625	8,614	543	5,191	7,450	8,723
Tustin	—	—	89	5,367	11,805	3,409	3,180	4,161	—	7,777	7,587	105,490	13,747
Union City	—	—	34	3,250	9,516	4,194	3,262	6,648	—	1,994	2,960	43,205	9,437
Upland	—	—	172	5,484	9,876	5,084	2,514	2,572	12,169	8,452	8,582	93,095	12,597
Vacaville	—	—	2,412	10,636	11,906	5,584	6,311	12,963	9,050	7,325	8,847	151,078	23,786
Vallejo	—	—	881	10,650	20,917	10,713	26,392	21,116	2,311	7,879	35,500	287,349	34,386
Victorville	—	—	310	8,187	6,551	763	2,303	2,549	6,975	3,023	1,784	80,369	12,786
Visalia	—	—	—	1,898	11,118	4,824	6,280	4,500	13,254	5,329	2,696	100,815	20,647
Vista	—	—	1,892	16,583	7,664	4,757	4,135	5,203	6,224	6,021	—	74,903	11,140
Walnut	—	—	23	2,588	2,442	—	1,515	14,430	—	2,332	—	37,481	1,893
Walnut Creek	—	—	—	6,647	10,980	—	9,614	1,620	—	996	—	8,988	18,400
Watsonville	—	—	442	1,991	6,305	2,917	3,385	4,480	15,979	1,744	4,602	35,466	14,265
West Covina	—	—	1,820	9,127	15,600	6,880	3,584	6,848	1,067	6,133	5,416	108,182	22,667
West Hollywood	—	—	14	5,708	9,093	360	2,339	2,390	1,948	1,877	1,708	29,185	10,019
West Sacramento	—	—	169	18,490	8,320	4,538	1,671	11,445	7,344	5,192	5,631	126,175	23,300
Westminster	—	—	533	5,892	16,174	5,553	1,762	3,842	—	3,567	7,940	55,515	14,512
Whittier	—	—	46	6,073	15,254	—	5,084	2,718	5,344	2,253	6,539	39,333	18,804
Woodland	—	—	15	3,800	6,172	3,804	3,664	982	2,448	1,195	2,542	48,034	11,600
Yorba Linda	—	—	3,529	9,937	5,885	—	5,975	10,564	—	4,878	—	57,486	4,815
Yuba City	—	—	88	4,090	5,287	2,637	2,326	1,380	5,228	2,930	4,182	10,157	9,358
Yucaipa	—	—	65	1,308	2,685	42	1,228	286	—	—	—	—	1,333
COLORADO													
Arvada	—	2,393	—	12,742	9,904	—	9,308	1,802	5,526	6,387	11,979	103,040	27,506
Aurora	—	—	—	14,346	41,921	19,449	15,869	2,600	18,581	14,380	43,610	346,512	87,128
Boulder	—	—	—	15,651	13,849	7,085	18,819	9,625	6,492	7,508	9,990	107,304	41,334
Broomfield	—	373	26	3,913	4,099	—	3,370	6,293	4,954	4,221	15,127	86,170	9,625
Colorado Springs	—	—	—	153,229	40,796	26,070	16,412	9,058	16,512	14,852	391,906	591,516	230,308
Denver	—	186,642	226,950	58,982	113,563	62,332	85,847	35,863	83,350	311,823	129,546	4,969,452	504,514
Englewood	—	—	—	4,093	5,413	4,900	4,861	1,751	4,610	3,989	6,376	49,218	18,823
Fort Collins	—	327	—	24,455	13,849	8,438	18,691	1,026	13,175	8,840	78,399	159,592	43,698
Grand Junction	—	—	79	7,898	7,723	4,627	11,101	1,761	2,901	562	3,488	9,591	17,437
Greeley	—	14	—	7,377	9,212	4,525	9,349	1,653	9,967	365	11,794	25,946	27,792
Lakewood	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Littleton	—	34	—	3,509	5,057	7,730	939	361	4,682	1,228	80	20,934	14,635
Longmont	—	—	83	9,184	8,297	4,906	9,725	725	11,339	1,425	43,535	36,998	25,990
Loveland	—	486	—	5,342	6,790	2,884	9,028	600	5,461	892	29,557	22,975	21,399
Northglenn	—	—	—	2,904	4,475	—	2,507	750	4,343	1,371	10,640	63,757	9,060
Pueblo	—	227	—	8,559	10,567	6,464	5,138	2,691	4,297	6,863	17,101	113,166	30,357

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
COLORADO—Con.												
Thornton	67,217	Dec	80,880	60,997	—	2,535	57,863	37,883	19,883	71,017	49,298	10,759
Westminster	93,115	Dec	128,851	103,095	10,117	3,626	87,452	49,457	25,756	120,510	85,039	18,906
Wheat Ridge	29,922	Dec	21,329	19,872	—	2,966	16,906	14,210	1,457	20,127	19,670	7,277
CONNECTICUT												
Bridgeport	137,990	Jun	421,634	421,634	11,511	177,371	232,752	163,417	—	407,231	407,231	9,747
Bristol	59,619	Jun	154,185	127,858	930	39,931	85,670	70,989	26,327	140,482	128,975	3,765
Danbury	65,506	Jun	149,871	145,903	1,420	29,194	115,289	90,348	3,968	145,687	142,650	14,722
Hartford	133,086	Jun	559,876	523,503	45,364	251,083	226,926	184,862	36,373	565,321	534,538	23,195
Meriden	57,189	Jun	134,856	127,853	—	53,695	73,923	64,728	7,003	153,707	147,808	22,576
Middletown	43,243	Jun	126,008	115,976	—	33,116	82,860	54,611	10,032	122,260	115,673	12,697
Milford	49,773	Jun	142,970	120,385	—	19,088	101,029	90,192	22,585	123,733	117,641	6,802
Naugatuck	30,319	Jun	67,549	67,549	40	29,943	37,566	32,744	—	64,190	64,166	1,807
New Britain	71,512	Jun	167,740	159,593	1,018	69,980	88,595	75,110	8,147	140,771	130,063	552
New Haven	124,665	Jun	499,237	449,131	13,209	225,540	210,382	147,783	50,106	484,929	458,898	46,274
New London	25,038	Jun	75,216	70,784	1,740	35,077	33,831	24,349	4,432	78,070	73,909	4,234
Norwalk	77,977	Jun	217,224	196,840	1,523	30,849	164,175	154,851	20,384	175,779	163,425	789
Norwich	35,869	Jun	144,825	96,652	1,745	39,215	55,692	40,981	48,173	153,489	107,884	8,630
Shelton	37,180	Jun	63,645	63,645	175	8,027	55,437	48,070	—	64,800	64,800	2,575
Stamford	110,056	Jun	351,161	308,902	5,071	28,400	274,941	242,382	42,259	348,704	332,620	30,567
Torrington	34,529	Jun	73,167	70,883	—	22,243	48,640	43,321	2,284	66,882	64,415	1,035
Waterbury	106,412	Jun	275,274	254,180	7,789	111,376	135,015	115,952	21,094	266,641	231,815	10,490
West Haven	52,153	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
DELAWARE												
Dover	30,414	Jun	69,291	18,017	320	1,807	15,719	8,100	51,274	64,634	23,431	5,590
Newark	27,870	Dec	36,562	12,860	10	1,317	11,271	4,216	23,702	35,590	17,015	383
Wilmington	69,490	Jun	133,243	106,297	7,262	6,550	92,485	58,798	26,946	133,607	101,981	8,887
DISTRICT OF COLUMBIA												
Washington	543,213	Sep	5,822,838	5,040,012	1,711,370	—	3,257,791	2,637,408	782,826	5,170,105	4,517,675	309,100
FLORIDA												
Altamonte Springs	38,379	Sep	43,952	38,162	4	3,113	34,970	18,351	5,790	40,370	32,615	4,541
Boca Raton	68,507	Sep	131,432	100,698	2,988	5,738	84,810	53,112	30,734	121,748	104,680	14,431
Boynton Beach	50,742	Sep	75,134	57,576	130	5,599	51,115	26,110	17,558	65,534	47,115	2,166
Bradenton	47,219	Sep	35,448	28,811	499	5,473	21,562	10,857	6,637	29,709	25,178	58
Cape Coral	88,053	Sep	114,649	106,072	739	8,442	94,128	31,632	8,577	86,769	66,991	2,764
Clearwater	100,132	Sep	188,610	115,709	1,767	7,408	101,122	51,240	72,901	168,182	117,775	23,619
Coconut Creek	34,041	Sep	23,964	19,833	92	2,523	16,516	10,997	4,131	21,130	17,174	1,390
Cooper	28,637	Sep	19,045	16,185	133	2,141	13,858	8,504	2,860	18,495	16,260	891
Coral Gables	39,916	Sep	84,344	73,018	80	3,764	68,915	40,743	11,326	89,662	81,321	13,646
Coral Spring	105,275	Sep	68,302	62,732	227	7,431	55,074	35,868	5,570	72,847	63,588	16,059
Davie	58,501	Sep	43,570	34,908	512	4,233	29,721	23,625	8,662	42,991	34,699	5,143
Daytona Beach	65,203	Sep	90,518	67,177	4,780	5,491	55,267	25,970	23,341	79,575	63,123	5,285
Deerfield Beach	49,493	Sep	60,425	46,142	572	4,289	41,139	18,154	14,283	51,926	43,270	3,005
Delray Beach	50,720	Sep	82,587	56,126	2,066	4,769	48,485	31,127	26,461	85,556	63,675	5,541
Dunedin	34,797	Sep	42,154	36,965	186	3,014	33,323	12,596	5,189	41,743	35,674	4,499
Fort Lauderdale	151,805	Sep	298,099	183,874	6,865	12,982	159,472	93,938	114,225	245,433	180,020	12,778
Fort Myers	45,917	Sep	85,206	76,580	8,023	5,024	63,416	23,504	8,626	87,279	68,635	5,230
Fort Pierce	36,876	Sep	97,413	32,377	2,636	3,766	25,936	11,044	65,036	83,394	30,376	2,365
Gainesville	87,295	Sep	253,083	75,143	1,652	9,315	64,135	22,413	177,940	219,239	86,483	6,728
Greenacres	27,315	Sep	11,522	11,522	307	2,125	8,835	7,284	—	11,133	11,133	1,647
Hallandale	31,163	Sep	46,414	36,489	—	2,447	32,752	15,728	9,925	40,044	34,448	5,818
Hialeah	204,684	Sep	187,954	146,430	14,064	5,860	125,823	78,621	41,524	170,251	139,232	15,428
Hollywood	127,894	Sep	201,452	125,317	3,406	10,648	107,308	56,310	76,135	154,753	117,503	3,032
Jacksonville	679,792	Sep	1,921,936	898,617	51,035	68,312	778,670	379,304	1,023,319	1,739,957	1,018,943	212,554
Jupiter	27,586	Sep	20,821	13,725	—	2,269	11,450	7,967	7,096	18,518	12,012	297
Key West	25,339	Sep	49,665	49,499	954	3,873	40,366	10,867	166	53,210	52,042	5,264
Kissimmee	36,510	Sep	129,321	36,305	1,570	4,019	24,374	13,340	93,016	118,714	29,965	4,284
Lake Worth	28,491	Sep	80,991	34,373	—	2,732	25,134	10,252	46,618	75,511	32,760	4,121
Lakeland	73,157	Sep	303,722	95,020	4,891	7,383	82,581	18,447	208,702	318,624	104,828	28,015
Largo	65,793	Sep	56,859	55,774	1,294	6,671	43,371	20,864	1,085	59,339	58,259	13,729
Lauderdale Lakes	28,143	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lauderhill	50,522	Sep	28,465	20,048	—	4,330	15,665	12,484	8,417	24,669	21,909	639
Margate	50,575	Sep	34,418	25,097	141	3,817	20,357	16,812	9,321	36,109	25,357	3,025
Melbourne	67,631	Sep	68,739	58,106	2,720	5,404	49,060	21,096	10,633	54,612	43,538	3,101
Miami Beach	94,540	Sep	257,848	246,303	4,337	7,337	175,132	99,625	11,545	220,188	204,519	36,369
Miami	365,127	Sep	492,081	379,681	33,168	29,359	313,498	193,105	112,400	476,682	416,376	68,272
Miramar	50,956	Sep	39,147	35,855	549	4,293	30,376	17,057	3,292	42,536	36,735	2,083
North Lauderdale	28,277	Sep	16,519	14,521	177	2,264	12,015	6,420	1,998	15,151	13,143	212
North Miami Beach	34,841	Sep	51,558	46,312	2,241	5,426	38,508	17,763	5,246	52,995	45,114	8,409
North Miami	50,757	Sep	55,915	47,585	838	4,842	41,719	15,326	8,330	61,571	44,257	10,795
Oakland Park	28,135	Sep	31,649	28,508	94	2,204	25,542	11,640	3,141	30,460	27,348	571
Ocala	44,975	Sep	134,767	40,824	1,675	4,793	30,632	12,256	93,943	133,129	54,624	7,903
Orlando	173,902	Sep	334,899	319,620	8,900	37,869	246,984	102,517	15,279	296,453	276,975	17,276
Ormond Beach	32,266	Sep	36,171	29,172	106	2,387	26,099	11,296	6,999	31,915	24,930	2,499
Palm Bay	74,982	Sep	43,782	37,692	936	5,468	31,185	21,558	6,090	43,181	34,486	5,565
Palm Beach Gardens	32,425	Sep	23,515	23,515	449	2,748	20,160	15,495	—	23,897	23,897	2,276

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
	13	14	15	16	17	18	19	20	21	22	23		
COLORADO—Con.													
Thornton	—	—	—	9,876	7,952	3,574	5,828	—	9,323	2,623	21,719	252,863	17,188
Westminster	—	—	—	14,080	10,225	5,078	10,640	560	4,580	20,103	35,471	298,291	28,328
Wheat Ridge	—	—	—	3,001	6,411	—	1,889	—	—	216	457	3,022	5,590
CONNECTICUT													
Bridgeport	157,647	14,064	8,839	4,005	29,365	22,643	3,869	12,090	26,658	11,212	—	188,921	185,418
Bristol	66,380	3,098	2,810	4,741	8,641	5,853	2,037	438	7,967	2,168	11,507	44,410	68,871
Danbury	69,506	1,304	2,083	5,151	9,543	6,837	3,062	785	3,471	4,086	3,037	66,830	73,630
Hartford	247,696	18,442	7,838	19,083	33,554	23,360	6,990	51,370	14,717	10,302	30,783	244,345	268,074
Meriden	66,350	1,581	1,745	2,750	6,993	5,062	1,823	1,556	5,745	5,131	5,899	85,135	73,315
Middletown	45,759	845	1,402	7,742	7,713	3,963	2,038	714	17,170	10,499	6,587	200,881	48,628
Milford	59,070	718	1,104	4,633	6,465	7,556	835	458	9,596	3,411	6,092	53,016	61,670
Naugatuck	38,340	218	1,234	2,626	3,103	2,012	996	251	146	1,881	24	29,568	35,257
New Britain	77,769	1,559	817	2,902	8,444	7,858	3,906	210	9,296	5,816	10,708	126,175	83,690
New Haven	189,805	22,005	3,000	13,381	23,328	24,281	11,808	8,567	16,992	13,626	26,031	227,833	197,063
New London	31,472	1,872	1,506	6,127	7,307	4,661	2,194	2,315	6,635	1,274	4,161	30,997	32,380
Norwalk	97,240	2,606	2,340	19,674	12,760	10,497	4,531	228	124	5,262	12,354	81,473	105,865
Norwich	61,692	1,352	121	2,871	6,031	4,617	3,132	1,713	7,540	2,690	45,605	34,325	44,000
Shelton	39,220	1,671	287	2,445	3,006	478	568	100	3,439	1,221	—	22,227	34,464
Stamford	129,535	12,759	11,845	7,290	21,040	20,505	4,473	2,263	12,471	9,665	16,084	210,575	161,540
Torrington	34,080	144	144	2,933	4,450	4,369	836	—	6,229	2,325	2,467	52,227	21,526
Waterbury	126,913	10,292	4,706	4,623	21,654	18,864	5,848	2,886	13,239	2,068	34,826	68,575	151,146
West Haven	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
DELAWARE													
Dover	—	—	—	1,844	8,812	560	401	266	7,003	656	41,203	51,100	12,255
Newark	—	262	—	1,228	3,962	34	1,341	—	5,099	329	18,575	9,235	8,762
Wilmington	—	—	—	1,508	21,085	9,899	4,779	8,269	25,563	10,358	31,626	192,798	44,542
DISTRICT OF COLUMBIA													
Washington	673,089	1,186,639	441,596	117,916	279,805	98,671	72,113	116,068	173,350	303,212	652,430	3,973,296	1,533,037
FLORIDA													
Altamonte Springs	—	—	362	2,207	6,512	4,613	2,194	—	5,474	754	7,755	28,690	12,503
Boca Raton	—	—	—	9,358	13,040	14,246	14,608	3,806	7,594	9,852	17,068	182,983	37,999
Boynton Beach	—	—	104	825	9,780	6,492	6,799	—	10,777	2,196	18,419	88,855	23,879
Bradenton	—	—	—	1,194	4,688	3,159	2,506	2,374	6,330	1,961	4,531	28,039	13,196
Cape Coral	—	—	—	7,360	9,532	8,129	8,361	186	3,955	11,741	19,778	306,561	26,894
Clearwater	—	—	2,571	9,692	23,050	7,717	16,900	1,397	19,931	1,089	50,407	122,731	50,365
Coconut Creek	—	—	37	1,451	5,537	—	2,146	—	2,529	880	3,956	12,170	6,217
Cooper	—	—	—	840	3,393	1,612	1,880	—	2,235	1,485	2,235	13,225	6,234
Coral Gables	—	—	—	3,900	24,158	12,368	9,443	—	9,950	1,076	8,341	22,780	28,511
Coral Spring	—	—	1,352	4,855	18,049	1,658	14,390	—	5,107	2,599	9,259	71,706	37,428
Davie	—	—	—	2,898	12,856	5,300	5,360	—	—	1,939	8,292	81,926	13,254
Daytona Beach	—	9	—	4,840	17,150	5,949	11,067	2,833	10,109	1,392	16,452	72,250	26,783
Deerfield Beach	—	—	52	1,931	5,981	5,872	3,165	252	10,915	1,202	8,656	32,571	13,964
Delray Beach	—	—	6,339	3,247	13,334	9,503	10,018	1,131	5,373	3,681	21,881	97,014	22,672
Dunedin	—	—	—	1,494	3,354	3,690	3,807	—	9,232	5,020	6,069	86,544	12,279
Fort Lauderdale	—	—	—	7,415	54,063	20,464	19,844	18,085	14,317	5,916	65,413	110,434	85,363
Fort Myers	—	—	—	3,812	11,270	6,532	10,535	7,811	8,694	8,492	18,644	193,681	22,713
Fort Pierce	—	—	—	1,996	7,155	—	2,276	1,244	7,462	780	53,018	117,598	18,243
Gainesville	—	—	—	5,023	17,825	8,720	4,640	3,313	14,289	6,586	132,756	507,686	57,425
Greenacres	—	—	1,335	1,352	3,614	—	1,214	—	609	211	—	2,825	4,647
Hallandale	—	—	—	1,358	8,205	5,345	3,153	—	5,987	161	5,596	3,663	24,053
Hialeah	—	—	—	6,476	26,741	18,258	6,722	6,969	35,094	8,445	31,019	68,875	57,752
Hollywood	—	—	—	8,636	35,946	20,745	8,883	959	22,955	618	37,250	120,335	53,618
Jacksonville	—	8,581	50,077	39,465	99,892	73,162	69,834	39,182	132,591	206,015	721,014	4,790,376	307,094
Jupiter	—	—	—	1,212	4,885	—	1,000	—	1,009	1,288	6,506	50,420	9,000
Key West	—	—	—	1,616	6,480	3,752	6,704	871	13,930	3,989	1,168	54,590	11,753
Kissimmee	—	—	—	5,780	7,274	4,413	3,141	1,646	1,401	578	88,749	284,486	14,270
Lake Worth	—	—	—	2,019	7,567	4,400	3,467	—	8,072	1,147	42,751	61,945	24,260
Lakeland	—	—	10	5,955	16,265	8,237	22,714	1,349	21,898	6,351	213,796	654,564	63,510
Largo	—	—	—	1,123	9,334	7,812	9,488	1,157	13,533	1,643	1,080	25,826	18,669
Lauderdale Lakes	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lauderhill	—	—	—	898	4,576	4,968	2,670	—	3,986	244	2,760	17,367	7,287
Margate	—	—	3	726	7,632	3,861	2,661	—	—	409	10,752	18,961	12,227
Melbourne	—	—	—	4,034	11,776	7,401	4,044	734	5,980	1,467	11,074	91,652	21,334
Miami Beach	—	64	6,911	3,067	38,543	11,754	27,970	19,154	22,749	21,527	15,669	291,900	48,996
Miami	—	—	44	19,327	99,427	47,825	46,359	15,665	42,619	38,424	60,306	576,413	157,750
Miramar	—	—	—	1,149	9,429	6,195	3,106	—	7,715	4,370	5,801	102,236	11,742
North Lauderdale	—	—	—	684	4,495	1,077	1,703	65	2,407	69	2,008	6,026	6,026
North Miami Beach	—	—	—	2,742	10,832	—	5,240	759	10,162	1,025	7,881	17,037	21,374
North Miami	—	—	—	1,828	16,504	—	2,175	—	7,518	3,053	17,314	61,107	15,544
Oakland Park	—	—	500	492	6,695	3,283	1,894	—	9,152	10	3,112	123	11,697
Ocala	—	—	—	8,140	11,866	5,777	5,049	710	8,634	1,957	78,505	124,340	25,090
Orlando	—	—	—	20,700	55,780	26,406	41,015	4,059	41,402	23,252	19,478	322,385	129,778
Ormond Beach	—	—	—	1,990	4,196	2,613	4,124	—	7,443	835	6,985	44,560	10,368
Palm Bay	—	—	140	5,929	8,864	5,963	2,704	1,073	2,348	1,190	8,695	57,505	17,922
Palm Beach Gardens	—	—	1,157	2,121	6,235	2,463	4,409	—	1,060	544	—	7,575	9,573

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
FLORIDA—Con.												
Panama	35,986	Sep	47,980	32,998	2,386	3,766	26,824	15,663	14,982	37,593	29,164	5,465
Pembroke Pines	100,662	Sep	82,011	74,207	765	6,769	66,567	38,060	7,804	115,510	104,619	10,568
Pensacola	59,162	Sep	124,673	70,881	9,232	6,546	53,623	28,034	53,792	106,993	76,113	10,753
Pinellas Park	43,980	Sep	50,354	32,232	238	3,235	27,764	17,573	18,122	42,679	30,398	4,201
Plant	25,919	Sep	31,415	28,546	573	2,660	22,595	9,803	2,869	22,881	18,711	1,086
Plantation	78,674	Sep	67,126	50,213	56	5,595	44,333	30,646	16,913	59,248	45,075	4,344
Pompano Beach	74,583	Sep	93,801	84,053	1,588	7,395	74,027	45,209	9,748	91,632	80,169	2,943
Port Orange	41,387	Sep	35,046	28,672	144	3,072	25,388	9,401	6,374	33,513	25,675	1,639
Port St Lucie	75,532	Sep	53,108	38,942	906	4,390	33,594	16,507	14,166	71,272	42,825	1,309
Riviera Beach	28,627	Sep	45,697	31,938	902	2,456	28,156	17,977	13,759	37,828	28,789	2,429
Sanford	35,559	Sep	36,210	26,366	590	3,165	22,540	11,594	9,844	33,627	23,804	1,867
Sarasota	50,891	Sep	112,444	79,870	2,396	5,553	71,612	35,898	32,574	84,114	69,786	5,029
St Petersburg	235,988	Sep	323,424	265,431	5,234	22,571	214,666	93,995	57,993	296,032	246,401	23,917
Sunrise	77,592	Sep	116,534	86,741	467	6,170	79,758	34,922	29,793	118,297	92,637	19,753
Tallahassee	136,812	Sep	444,454	178,764	11,609	11,482	155,513	47,269	265,690	408,548	194,251	819
Tamarac	51,081	Sep	35,979	30,683	—	4,195	26,426	13,489	5,296	33,504	25,598	1,629
Tampa	285,206	Sep	447,365	347,068	27,097	31,543	283,395	141,193	100,297	390,186	322,735	22,033
Titusville	41,543	Sep	35,617	25,547	628	3,276	21,488	10,743	10,070	33,967	22,031	846
West Palm Beach	79,305	Sep	188,417	102,061	4,065	7,000	87,081	55,705	86,356	125,854	90,897	8,605
Winter Haven	25,484	Sep	29,341	20,590	452	2,372	17,326	9,898	8,751	27,587	20,857	1,546
Winter Springs	26,820	Sep	16,924	15,071	—	2,129	12,942	6,156	1,853	15,104	10,928	1,516
GEORGIA												
Albany	78,591	Jun	140,689	62,676	3,303	395	48,670	21,467	78,013	142,912	62,702	5,547
Athens	89,405	Jun	133,676	120,827	2,876	6,164	96,349	53,607	112,849	117,233	105,440	13,228
Atlanta	401,907	Dec	998,173	813,869	39,439	5,214	685,874	241,153	184,304	1,143,359	887,683	190,768
Augusta	190,187	Dec	226,925	199,732	3,281	20,168	172,117	104,271	27,193	221,160	190,316	45,299
Columbus	182,828	Jun	228,051	192,283	8,887	12,346	170,569	125,500	35,768	207,734	182,377	37,701
East Point	34,155	Jun	51,647	25,741	34	199	17,551	9,037	25,906	50,539	26,831	993
Hinesville	26,359	Jun	16,051	13,153	—	438	11,101	5,603	2,898	13,609	11,136	809
La Grange	25,452	Jun	127,510	83,109	130	1,734	77,708	3,616	44,401	128,105	87,456	6,836
Macon	113,352	Jun	96,553	83,000	5,201	617	51,315	30,184	13,553	88,324	84,606	11,126
Marietta	50,937	Jun	147,529	60,106	2,942	123	52,111	22,810	87,423	148,468	75,356	27,179
Peachtree	28,156	Jun	11,878	11,878	—	—	8,525	6,919	—	11,326	11,326	3,479
Rome	28,800	Dec	36,909	31,061	628	1,139	24,151	13,228	5,848	37,464	29,392	6,550
Roswell	55,462	Jun	46,306	45,273	117	136	33,860	19,786	1,033	47,248	46,041	12,604
Savannah	136,262	Dec	192,501	155,804	9,692	4,434	115,044	55,160	36,697	197,150	165,445	36,340
Smyrna	34,855	Jun	33,211	28,903	—	170	25,248	13,946	4,308	36,545	32,047	11,034
Valdosta	41,816	Jun	34,799	30,141	1,232	1,228	22,405	13,400	4,658	36,330	31,780	10,397
Warner Robins	45,559	Dec	45,132	24,763	—	1,438	23,325	12,221	20,369	47,922	26,838	2,640
HAWAII												
Honolulu	871,766	Jun	1,102,069	975,403	73,840	71,674	828,907	526,880	126,666	1,169,547	958,090	111,328
IDAHO												
Boise	152,737	Sep	131,673	130,946	4,668	18,035	108,243	49,566	727	142,508	137,594	46,656
Coeur D Alene	31,076	Sep	24,631	21,703	14	3,443	17,461	8,806	2,928	25,864	23,650	4,459
Idaho Falls	48,079	Sep	73,604	35,036	1,642	4,830	26,410	13,118	38,568	71,128	37,716	6,206
Lewiston	30,271	Sep	27,167	24,624	1,108	3,759	18,535	9,829	2,543	27,560	25,325	2,444
Nampa	37,558	Sep	25,762	23,848	479	3,439	18,743	7,588	1,914	26,157	24,844	6,604
Pocatello	51,344	Sep	37,540	30,964	1,701	5,436	22,706	12,787	6,576	33,390	28,150	3,121
Twin Falls	31,989	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
ILLINOIS												
Addison	33,580	Apr	28,895	26,446	—	8,543	17,772	5,480	2,449	34,127	30,682	2,571
Alton	31,562	Mar	28,374	28,374	—	15,215	13,159	5,204	—	25,716	25,716	340
Arlington Heights	76,740	Apr	70,442	52,814	524	19,726	32,549	25,871	17,628	56,448	44,900	704
Aurora	116,405	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bartlett Village	32,943	Apr	18,452	15,120	—	4,840	10,158	5,236	3,332	18,054	14,640	5,322
Belleville	41,608	Apr	30,709	28,665	—	4,939	23,726	15,457	2,044	28,411	26,852	4,903
Berwyn	43,735	Apr	29,143	26,621	—	3,022	23,599	13,806	2,522	30,294	28,398	4,427
Bloomington	57,365	Apr	59,141	46,611	1,045	10,570	34,996	25,860	12,530	58,432	49,625	12,556
Bolingbrook	51,312	Apr	44,376	39,098	50	10,136	28,448	16,873	5,278	42,574	39,920	3,423
Buffalo Grove	41,169	Apr	35,381	32,093	—	13,809	18,247	8,683	3,288	31,473	28,442	2,677
Burbank	27,714	Dec	14,885	14,885	—	5,621	9,264	8,437	—	13,699	13,699	6,024
Calumet City	37,242	Apr	31,579	25,559	—	14,162	11,397	8,535	6,020	37,044	32,926	8,045
Carbondale	26,676	Apr	27,263	23,356	674	11,143	11,473	3,670	3,907	25,524	22,535	4,545
Carol Stream	36,779	Apr	23,072	18,234	66	6,352	11,721	6,486	4,838	24,669	20,197	6,327
Champaign	64,002	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Chicago	2,721,547	Dec	5,633,198	4,172,926	343,830	851,489	2,977,409	1,742,104	1,460,272	5,097,961	4,144,017	682,668
Chicago Heights	31,899	Apr	35,277	27,855	—	7,068	20,787	15,751	7,422	35,479	30,759	1,951
Cicero	70,915	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Crystal Lake	32,180	Apr	25,812	22,659	—	2,774	19,863	12,371	3,153	24,313	22,617	4,752
Danville	32,163	Apr	24,877	23,366	345	9,472	13,515	6,762	1,511	27,674	25,096	5,832
De Kalb	35,554	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Decatur	81,369	Apr	66,728	50,081	2,704	25,860	21,062	11,995	16,647	70,438	54,244	7,015
Des Plaines	54,836	Dec	55,447	43,045	211	13,340	29,494	20,203	12,402	53,859	43,449	9,481
Downers Grove	50,089	Apr	43,452	34,630	—	15,090	19,540	9,583	8,822	39,034	33,106	5,453
East St Louis	38,595	Apr	35,021	33,327	—	23,562	9,637	8,262	1,694	33,718	31,644	900
Elgin	86,034	Dec	100,740	83,317	1,433	36,105	45,620	24,295	17,423	97,401	84,491	21,683

Table 18. **Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
FLORIDA—Con.													
Panama			167	3,415	5,481	3,877	4,197	485	2,949	1,362	8,429	41,521	10,690
Pembroke Pines			2,344	2,842	14,904	9,517	10,865	732	5,922	38,861	10,891	88,467	23,829
Pensacola			141	5,572	11,045	8,467	10,040	4,876	4,671	9,390	30,880	139,489	22,524
Pinellas Park			24	4,535	6,271	3,989	3,674	—	3,200	1,488	12,281	31,418	13,063
Plant			193	1,744	3,618	1,514	1,489	505	4,913	—	4,170	20,105	7,107
Plantation				2,446	16,559	2,214	6,383	—	4,652	2,296	14,173	72,629	19,708
Pompano Beach			4,899	2,159	24,535	7,233	7,460	3,078	11,076	4,038	11,463	78,741	35,400
Port Orange				1,892	4,202	2,854	2,437	—	4,526	1,884	7,838	90,213	8,658
Port St Lucie			352	4,651	9,346	—	2,771	421	8,103	12,764	28,447	294,651	9,161
Riviera Beach			1,000	1,819	7,933	3,613	3,367	275	2,603	569	9,039	11,357	16,984
Sanford				3,801	5,044	2,918	2,324	645	2,687	776	9,823	45,170	10,738
Sarasota				5,182	17,008	8,579	8,700	1,485	14,139	3,542	14,328	119,401	28,029
St Petersburg			5,840	15,066	48,908	21,710	48,318	738	41,343	33,447	49,631	599,378	93,328
Sunrise				2,671	13,004	11,747	18,065	—	25,042	7,204	25,660	288,855	24,941
Tallahassee			110	18,048	27,122	12,979	15,087	10,502	44,384	11,484	214,297	289,952	93,094
Tamarac				1,898	6,250	3,740	1,436	—	3,558	457	7,906	28,150	7,919
Tampa			5,635	20,244	77,008	26,219	28,788	6,501	70,186	38,824	67,451	605,221	143,047
Titusville			13	2,026	5,394	3,212	638	657	3,265	1,211	11,936	71,322	11,664
West Palm Beach			1,700	4,889	24,159	11,223	8,330	4,397	6,546	6,018	34,957	126,953	43,905
Winter Haven		389		2,048	4,707	1,648	4,498	—	2,463	1,041	6,730	14,404	9,717
Winter Springs			150	1,603	1,809	1,856	797	—	1,295	710	4,176	28,251	4,582
GEORGIA													
Albany				1,885	9,719	6,335	4,052	2,801	12,598	1,310	80,210	64,350	32,218
Athens		2,550	5,493	9,959	18,331	6,870	6,894	2,420	14,185	607	11,793	45,628	38,144
Atlanta		881		46,868	99,810	59,146	63,500	14,625	129,695	90,171	255,676	1,339,107	371,534
Augusta		1,010		11,920	16,401	23,754	12,261	7,185	2,639	19,265	11,053	30,844	55,306
Columbus		682		14,636	11,126	25,167	13,692	14,992	19,420	16,422	6,348	25,357	63,985
East Point				1,187	6,318	4,696	695	264	4,521	1,373	23,708	34,070	12,179
Hinesville			16	1,427	3,163	683	306	84	3,203	—	2,473	11,220	3,066
La Grange	400	121	61,721	1,923	3,997	2,754	1,353	3,836	5,810	106	40,649	44,687	10,586
Macon			188	4,281	15,664	14,087	4,240	6,064	5,279	2,530	3,718	44,648	36,003
Marietta		3,045		5,483	7,967	7,925	2,420	2,171	7,857	2,758	73,112	90,904	22,259
Peachtree				3,466	1,645	1,077	2,371	—	—	270	—	4,977	4,226
Rome			77	3,292	4,133	3,294	767	750	7,224	1,030	8,072	39,848	16,131
Roswell				4,776	6,289	1,265	5,658	570	5,261	2,436	1,207	44,125	13,074
Savannah		925		12,611	24,310	11,356	11,440	7,646	33,198	7,803	31,705	212,359	54,537
Smyrna				1,857	10,319	4,019	1,815	277	5,777	678	4,498	26,036	9,083
Valdosta			166	6,641	6,335	3,718	2,065	40	5,428	61	4,550	13,720	11,191
Warner Robins				1,851	5,527	3,583	1,237	1,035	6,193	98	21,084	34,114	9,817
HAWAII													
Honolulu			12,056	25,138	130,223	53,696	69,986	68,194	193,841	122,492	211,457	1,698,471	372,800
IDAHO													
Boise			445	508	17,220	15,580	7,784	569	35,691	2,638	4,914	51,909	49,715
Coeur D Alene				5,343	3,461	1,637	905	—	5,606	927	2,214	20,294	11,430
Idaho Falls			1,326	2,620	6,643	6,735	4,680	—	5,981	188	33,412	59,398	19,859
Lewiston				3,693	3,277	3,559	2,271	—	5,831	—	2,235	1,495	9,242
Nampa				2,119	3,871	2,587	2,895	667	4,341	394	1,313	11,356	9,447
Pocatello			1,161	2,971	4,725	3,665	2,893	496	5,906	468	5,240	23,820	1,051
Twin Falls	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
ILLINOIS													
Addison				4,202	5,841	—	—	1,749	4,083	5,549	3,445	84,088	9,521
Alton			82	2,817	4,015	3,123	2,764	—	3,495	3,289	—	40,022	10,269
Arlington Heights			1,193	1,922	9,523	6,491	—	559	—	3,650	11,548	72,204	21,493
Aurora	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bartlett Village			22	2,323	3,801	—	2,500	352	2,321	440	3,414	13,360	3,139
Belleville				2,020	4,547	2,845	1,063	—	6,345	3,080	1,559	46,234	9,928
Berwyn				3,760	5,451	4,283	1,000	—	4,098	1,758	1,896	33,568	10,257
Bloomington				7,416	10,754	4,433	3,991	1,069	4,342	1,837	8,807	49,332	21,737
Bolingbrook			550	10,327	7,912	5,349	858	—	4,246	4,888	2,604	56,054	14,591
Buffalo Grove				3,303	6,056	4,568	1,972	—	3,626	2,295	3,031	44,420	11,122
Burbank				834	3,324	2,110	—	34	—	170	—	1,575	7,476
Calumet City			308	5,516	5,250	2,547	167	414	1,001	1,908	4,118	43,396	11,256
Carbondale				1,316	3,873	1,475	168	—	2,289	3,470	2,989	50,816	9,511
Carol Stream				6,862	4,174	—	—	—	1,450	820	4,472	19,133	6,664
Champaign	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Chicago	901	139,055	125,126	424,694	859,440	274,241	42,437	182,982	297,745	487,803	953,944	8,216,145	2,036,065
Chicago Heights			218	1,761	5,779	3,577	—	—	4,245	4,543	4,720	67,086	12,309
Cicero	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Crystal Lake			36	3,569	3,705	2,194	—	—	1,857	3,332	1,696	48,832	8,173
Danville				1,490	5,574	3,763	434	6,319	2,178	1,358	2,578	24,432	9,308
De Kalb	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Decatur				9,030	11,865	7,208	—	2,527	885	4,601	16,194	104,637	21,650
Des Plaines		119		7,650	8,052	6,580	286	—	2,487	4,599	10,410	69,643	19,856
Downers Grove				5,031	6,288	6,168	—	511	977	3,903	5,928	48,746	14,887
East St Louis				4,055	7,415	2,727	—	1,175	2,751	2,023	2,074	47,348	9,668
Elgin				12,599	24,715	8,025	7,480	6,185	5,130	4,541	12,910	135,091	35,874

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
ILLINOIS—Con.												
Elk Grove	34,470	Apr	45,100	32,909	30	11,130	21,201	16,736	12,191	39,828	32,789	4,212
Elmhurst	43,290	Apr	49,594	40,404	244	15,067	25,093	12,468	9,190	40,571	33,817	4,753
Evanston	71,593	Feb	96,797	80,720	2,245	14,085	64,390	44,269	16,077	132,778	121,929	52,988
Freeport	26,173	Apr	20,657	17,033	—	7,485	9,456	3,118	3,624	19,909	15,656	1,929
Galesburg	33,162	Apr	28,229	25,421	40	7,667	17,307	8,731	2,808	27,825	25,193	3,241
Glen Ellyn	25,759	Apr	25,668	20,898	—	4,437	16,461	7,546	4,770	24,291	20,564	4,311
Glendale Heights	30,321	Apr	25,874	21,580	—	8,131	13,449	5,918	4,294	20,708	17,683	—
Glenview Village	39,159	Dec	47,265	35,970	874	8,651	24,239	14,918	11,295	43,289	35,766	4,293
Granite City	31,449	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hanover Park	35,599	Apr	20,843	14,444	—	3,404	11,040	8,753	6,399	16,049	11,085	—
Harvey	29,097	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Highland Park	30,998	Apr	51,884	42,896	—	8,984	33,912	21,250	8,988	47,996	41,599	10,751
Hoffman Estates	48,708	Apr	53,375	47,408	—	8,951	38,457	28,646	5,967	54,908	50,178	12,054
Joliet	86,749	Apr	116,701	100,438	1,431	23,477	75,464	53,972	16,263	99,941	88,850	25,652
Kankakee	27,217	Apr	27,135	25,077	—	6,893	17,683	8,436	2,058	25,244	23,386	54
Lansing	28,664	Apr	24,057	20,773	—	12,879	7,894	4,383	3,284	24,422	21,705	3,844
Lombard	41,806	May	39,674	31,579	—	12,484	18,605	11,055	8,095	40,777	32,472	11,085
Maywood	26,185	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Moline	42,757	Mar	38,801	31,194	1,103	6,756	23,335	13,773	7,607	36,823	31,467	123
Mount Prospect	54,040	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Mundelein	27,034	Apr	23,996	18,366	33	7,459	10,874	6,597	5,630	21,603	13,275	1,396
Naperville	107,001	Apr	173,053	96,005	581	26,550	68,631	36,785	77,048	178,433	85,485	17,559
Niles	29,081	Apr	34,052	25,664	—	2,686	22,315	19,351	8,388	35,271	27,822	5,292
Normal	42,655	Mar	33,711	28,822	263	11,564	16,324	8,354	4,889	29,415	26,760	5,526
North Chicago	31,665	Apr	19,352	12,629	—	6,448	6,181	4,575	6,723	16,077	9,660	80
Northbrook	32,943	Apr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Oak Forest	27,461	Apr	16,003	12,081	—	4,124	7,957	5,452	3,922	14,710	11,797	3,069
Oak Lawn	57,696	Dec	54,798	34,400	438	16,563	17,399	11,108	20,398	46,745	30,333	—
Oak Park	51,585	Dec	50,666	44,168	1,993	9,098	33,077	22,764	6,498	49,863	45,140	7,962
Orland Park	45,657	Apr	38,538	34,081	—	16,067	18,014	6,719	4,457	37,872	29,718	3,983
Palatine	44,460	Apr	41,460	32,589	—	10,587	22,002	13,104	8,871	37,391	31,019	1,723
Park Ridge	37,039	Apr	32,768	25,322	—	6,939	18,383	16,649	7,446	28,346	23,704	2,082
Peekin	32,433	Apr	25,172	23,033	404	10,447	12,043	5,140	2,139	22,244	20,463	1,267
Peoria	112,306	Dec	111,299	100,872	7,999	34,767	58,106	41,834	10,427	111,057	103,359	8,299
Quincy	40,545	Apr	35,502	31,624	852	12,739	17,526	7,913	3,878	35,005	29,428	4,189
Rock Island	39,679	Mar	47,312	41,156	1,767	7,036	32,353	12,769	6,156	41,077	35,800	1,701
Rockford	143,531	Dec	137,358	109,623	8,673	41,129	58,357	41,164	27,735	129,050	106,919	15,259
Schaumburg	74,294	Apr	74,700	61,700	—	7,920	53,789	42,306	12,670	69,208	57,761	11,535
Skokie	58,635	Apr	58,086	45,292	1,492	15,876	27,844	24,109	12,794	68,272	59,172	20,789
Springfield	112,921	Feb	206,813	82,729	3,204	34,153	45,372	27,276	124,084	212,521	83,190	10,260
St Charles	25,696	Apr	53,395	24,311	—	10,037	13,227	4,858	29,084	49,513	24,729	454
Streamwood	34,258	Dec	23,801	16,451	—	5,808	10,314	8,395	7,350	20,346	14,689	2,962
Tinley Park	43,310	Apr	27,732	22,807	323	8,960	13,505	8,627	4,925	26,440	17,906	3,259
Urbana	33,179	Apr	26,679	24,659	1,285	3,740	19,529	13,130	2,020	27,996	26,426	5,765
Waukegan	74,166	Apr	67,842	57,669	1,737	16,563	37,919	21,535	10,173	67,744	57,669	8,866
Wheaton	54,173	Apr	41,981	34,031	55	10,892	23,084	12,708	7,950	36,897	31,262	5,514
Wheeling	30,216	Apr	26,774	20,169	—	8,464	11,578	6,646	6,605	26,607	19,632	5,849
Wilmette	26,036	Apr	27,183	20,950	20	5,334	14,496	10,311	6,233	28,643	22,080	4,123
Woodridge	28,854	Apr	20,694	16,937	—	5,439	11,302	5,225	3,757	23,587	20,397	7,746
INDIANA												
Anderson	59,131	Dec	92,618	44,350	1,606	8,426	34,161	22,218	48,268	103,351	52,299	3,372
Bloomington	66,479	Dec	56,466	48,640	5,456	7,505	34,822	19,151	7,826	62,955	45,850	9,820
Carmel	36,837	Dec	38,721	32,153	—	3,536	25,495	16,261	6,568	31,383	25,772	2,003
Columbus	32,963	Dec	38,004	32,654	610	5,348	21,038	10,437	5,350	35,315	29,010	3,528
East Chicago	31,761	Dec	74,878	72,156	3,390	9,932	58,834	32,279	2,722	66,959	64,181	4,972
Elkhart	44,224	Dec	49,183	39,579	1,199	7,523	24,508	18,113	9,604	39,491	35,951	4,249
Evansville	123,456	Dec	128,186	110,263	6,085	22,057	78,804	38,137	17,923	109,154	85,072	4,575
Fort Wayne	214,716	Dec	138,187	110,514	5,784	21,274	81,926	44,745	27,673	134,310	109,947	5,985
Gary	110,975	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Greenwood	30,600	Dec	18,330	18,330	495	2,539	11,846	4,474	—	18,755	18,755	1,182
Hammond	80,081	Dec	98,180	88,247	5,148	14,444	68,655	31,135	9,933	104,454	91,760	2,087
Indianapolis	746,737	Dec	1,224,988	1,187,803	34,725	247,779	898,356	520,689	37,185	1,289,500	1,222,878	266,557
Jeffersonville	25,787	Dec	14,407	14,407	—	3,151	11,256	6,446	—	15,118	15,118	403
Kokomo	45,785	Dec	45,773	43,383	1,941	6,969	32,152	19,877	2,390	47,794	42,660	6,004
Lafayette	44,344	Dec	43,398	39,210	4,189	5,536	28,375	16,627	4,188	36,858	33,520	2,211
Lawrence	32,642	Dec	15,449	12,134	25	2,418	9,253	4,986	3,315	15,018	11,987	1,058
Marion	29,964	Dec	25,395	21,965	992	3,664	17,309	10,394	3,430	24,198	20,080	1,219
Merrillville	30,577	Dec	8,901	8,901	123	2,625	6,153	5,099	—	8,589	8,589	383
Michigan City	32,979	Dec	38,611	34,661	153	5,647	26,187	12,614	3,950	36,141	32,475	5,230
Mishawaka	45,045	Dec	60,844	25,086	615	5,195	19,255	11,768	35,758	59,890	25,825	2,885
Muncie	69,058	Dec	40,247	37,738	3,131	7,876	26,360	17,851	2,509	41,168	37,484	508
New Albany	38,224	Dec	23,522	23,522	1,308	3,935	17,877	8,750	—	21,797	21,797	2,849
Portage	32,419	Dec	21,384	21,384	243	6,018	15,078	6,132	—	16,613	16,613	4,313
Richmond	37,312	Dec	73,864	29,581	1,869	5,721	19,534	11,016	44,283	65,486	29,923	3,750
South Bend	102,100	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Terre Haute	54,585	Dec	36,875	36,737	2,395	7,505	26,760	17,594	138	35,182	33,897	2,513
Valparaiso	25,804	Dec	23,158	17,996	56	3,053	14,599	7,313	5,162	20,085	15,548	751
West Lafayette	27,177	Dec	15,938	15,938	434	2,402	13,087	6,689	—	11,955	11,955	720

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.										Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
	General expenditure—Con.												
	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			Utility, liquor store, and employee retirement expenditure
	13	14	15	16	17	18	19	20	21	22			23	24	25
ILLINOIS—Con.													
Elk Grove	—	—	277	5,259	6,516	6,029	74	—	1,660	1,216	7,039	24,940	17,822
Elmhurst	—	90	170	8,405	6,722	3,131	283	2,085	4,190	2,322	6,754	28,720	15,012
Evanston	—	1,450	2,182	3,407	12,461	8,010	7,418	6,446	54,579	9,517	10,849	214,684	37,108
Freeport	—	—	44	1,887	2,596	1,954	—	974	4,217	185	4,253	5,775	5,953
Galesburg	—	184	—	3,080	4,095	2,534	2,466	—	1,520	2,749	2,632	36,322	7,951
Glen Ellyn	—	75	—	4,079	2,941	976	2,844	—	3,540	1,242	3,727	20,085	5,696
Glendale Heights	—	—	—	3,327	3,609	—	2,058	392	1,575	758	3,025	22,624	7,198
Glenview Village	—	—	153	4,502	5,632	5,494	61	—	2,055	4,325	7,523	81,315	17,706
Granite City	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hanover Park	—	—	107	2,742	3,901	—	—	—	—	1,232	4,964	15,765	6,649
Harvey	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Highland Park	—	—	—	8,098	5,134	3,169	8,158	—	746	975	6,397	32,801	13,987
Hoffman Estates	—	—	422	3,564	8,208	5,224	194	186	1,296	14,499	4,730	252,251	16,991
Joliet	—	—	—	13,377	15,900	9,033	224	2,243	6,787	3,620	11,091	66,283	35,197
Kankakee	—	—	29	2,512	4,099	2,658	57	1,726	5,514	3,199	1,858	62,129	10,143
Lansing	—	—	—	2,147	4,602	1,329	—	208	2,204	3,454	2,717	61,675	7,855
Lombard	—	—	—	2,388	5,104	3,795	—	—	1,100	1,863	8,305	18,565	11,808
Maywood	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Moline	—	—	—	3,122	6,082	4,259	1,917	999	3,955	2,739	5,356	36,550	13,583
Mount Prospect	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Mundelein	—	—	—	4,201	3,197	1,555	—	100	1,135	20	8,328	7,409	6,548
Naperville	—	—	—	19,960	16,003	10,358	1,714	503	10,225	4,827	92,948	137,627	53,898
Niles	—	837	—	4,667	4,564	3,393	—	—	1,390	1,912	7,449	36,441	10,968
Normal	—	—	—	4,650	3,354	2,411	4,132	283	971	2,167	2,655	28,823	11,248
North Chicago	—	—	—	870	3,582	1,550	—	657	1,022	—	6,417	10,160	2,000
Northbrook	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Oak Forest	—	—	—	1,644	3,115	1,827	—	2,492	320	831	2,913	16,845	5,255
Oak Lawn	—	152	—	2,665	8,525	5,453	—	433	3,055	1,251	16,412	28,950	18,359
Oak Park	—	—	850	4,774	9,859	5,652	—	5,057	1,983	1,532	4,723	34,312	22,716
Orland Park	—	—	—	1,950	7,274	—	2,981	—	4,601	916	8,154	14,365	10,219
Palatine	—	—	353	2,649	7,434	5,671	—	—	4,330	4,907	6,372	73,602	14,661
Park Ridge	—	—	116	3,177	4,458	3,552	412	216	2,869	460	4,642	9,031	10,500
Pekin	—	—	—	2,132	3,472	2,978	14	2,009	2,394	3,586	1,781	58,764	10,712
Peoria	—	—	—	11,964	14,811	10,052	3,590	21,997	5,162	7,255	7,698	138,436	40,730
Quincy	—	—	142	4,857	4,874	3,999	—	190	4,742	4,669	5,797	37,605	12,459
Rock Island	—	—	—	4,442	6,260	3,611	4,957	2,496	2,996	2,704	5,277	42,506	14,670
Rockford	—	6,203	270	18,960	22,712	16,280	—	5,416	9,013	4,049	22,131	98,251	49,604
Schaumburg	—	13	1,598	10,445	14,400	10,525	3,498	389	1,218	2,582	11,447	24,080	29,275
Skokie	—	—	—	716	4,092	7,540	—	—	4,316	3,017	9,100	75,701	633
Springfield	—	—	3,016	11,645	18,081	11,787	4,628	2,887	4,874	5,719	129,331	260,277	66,000
St Charles	—	400	2,055	4,589	4,726	3,000	—	810	4,396	—	24,784	1,265	13,935
Streamwood	—	—	—	4,063	4,277	2,576	382	292	—	769	5,657	16,130	8,717
Tinley Park	—	—	—	3,167	5,778	736	—	—	1,000	435	8,534	14,435	8,539
Urbana	—	87	—	4,889	5,481	2,548	—	3,456	1,956	2,440	1,570	34,404	8,787
Waukegan	—	—	268	10,758	13,074	6,735	331	1,422	4,411	6,072	10,075	92,813	22,615
Wheaton	—	104	—	4,174	5,838	3,099	443	—	2,313	1,098	5,635	19,295	13,435
Wheeling	—	146	—	2,988	5,046	3,354	—	1,059	664	547	6,975	16,365	9,731
Wilmette	—	83	119	3,644	3,911	2,949	60	563	6,372	345	6,563	42,348	10,878
Woodridge	—	—	—	2,597	4,242	—	1,270	—	211	482	3,190	26,825	5,700
INDIANA													
Anderson	—	—	489	3,198	7,737	7,259	3,173	3,381	8,884	1,971	51,052	35,542	29,700
Bloomington	—	182	1,230	4,381	4,009	3,582	4,771	2,596	14,190	1,804	17,105	50,847	20,603
Carmel	—	—	17	2,041	5,089	5,704	—	—	3,577	570	5,611	17,395	12,819
Columbus	—	—	504	2,372	3,493	4,054	4,625	—	5,124	999	6,305	24,709	12,850
East Chicago	—	—	2,775	3,772	6,319	4,826	5,035	5,235	13,137	12,538	2,778	124,331	32,125
Elkhart	—	—	122	2,320	5,961	4,785	3,395	1,229	6,822	1,461	3,540	31,966	23,374
Evansville	—	119	2,093	4,519	16,766	14,346	8,880	4,467	14,283	3,027	24,082	54,934	57,102
Fort Wayne	—	—	1,073	10,568	24,187	14,701	13,544	6,695	14,702	5,451	24,363	81,378	94,617
Gary	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Greenwood	—	—	—	1,091	2,663	1,023	775	—	4,276	303	—	16,803	9,450
Hammond	—	—	788	5,885	11,881	8,311	4,384	3,994	19,329	3,103	12,694	56,696	37,158
Indianapolis	681	76,979	265,031	63,819	101,534	41,879	79,831	65,559	93,017	145,177	66,622	2,373,738	358,793
Jeffersonville	—	—	197	2,334	2,129	768	—	—	3,573	682	—	18,701	5,918
Kokomo	—	—	4	4,002	5,968	4,726	1,531	1,066	7,917	1,876	5,134	27,210	22,783
Lafayette	—	—	15	3,505	4,892	6,322	2,707	1,792	5,448	162	3,328	13,743	18,668
Lawrence	—	—	306	1,546	2,412	2,216	801	—	2,365	66	3,031	5,064	6,626
Marion	—	—	—	1,813	3,782	3,362	680	299	3,434	352	4,118	16,000	12,179
Merrillville	—	—	691	1,119	2,371	979	184	—	—	72	—	1,788	4,555
Michigan City	—	—	119	1,638	3,688	2,831	3,425	142	13,027	1,065	3,666	51,438	15,142
Mishawaka	—	—	720	1,975	3,784	3,278	2,792	1,107	3,490	1,668	34,065	35,935	15,985
Muncie	—	—	128	2,425	5,071	4,672	1,201	2,475	11,849	84	3,684	1,360	21,490
New Albany	—	69	266	1,789	3,918	3,984	1,121	356	5,968	1,121	—	19,525	12,566
Portage	—	—	54	1,721	2,219	1,940	1,151	—	3,504	317	—	9,515	6,332
Richmond	—	—	—	2,133	4,569	4,461	2,924	35	6,225	91	35,563	1,025	24,611
South Bend	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Terre Haute	—	—	—	2,104	4,175	5,121	2,820	2,788	4,858	1,300	1,285	30,445	17,285
Valparaiso	—	—	—	1,438	1,909	1,470	2,131	—	4,257	718	4,537	14,000	9,127
West Lafayette	—	—	—	965	2,210	1,491	1,217	289	3,662	—	—	—	6,945

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total	Capital outlay	
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
IOWA												
Ames	47,698	Jun	145,979	117,054	2,026	8,612	105,723	13,771	28,925	136,847	110,397	21,976
Bettendorf	31,015	Jun	30,607	30,564	1,984	3,549	25,012	16,436	43	31,609	30,984	11,718
Burlington	26,853	Jun	23,590	21,428	1,789	3,076	15,919	9,363	2,162	24,525	21,813	5,107
Cedar Falls	34,884	Jun	83,687	58,218	6,222	3,866	46,428	12,459	25,469	75,808	50,340	8,338
Cedar Rapids	113,482	Jun	151,829	136,745	11,592	12,928	111,613	48,780	15,084	151,640	134,293	40,916
Clinton	28,323	Jun	25,292	25,176	627	4,502	19,867	11,631	116	27,162	26,246	7,123
Council Bluffs	55,569	Jun	60,034	54,998	6,141	6,109	42,696	28,760	5,036	68,439	60,998	24,756
Davenport	97,010	Jun	100,785	100,475	7,134	16,500	76,774	42,918	310	104,350	100,843	24,216
Des Moines	193,422	Jun	263,381	236,720	18,270	25,921	192,192	100,304	26,661	247,575	220,912	33,142
Dubuque	57,312	Jun	64,456	60,697	9,279	5,491	45,701	23,319	3,759	71,220	66,127	24,277
Iowa City	60,923	Jun	74,223	66,989	7,196	9,053	49,857	20,873	7,234	80,119	71,341	29,743
Marshalltown	25,321	Jun	21,289	18,976	1,516	2,693	14,556	9,319	2,313	21,984	19,397	6,246
Mason	28,972	Jun	27,409	24,511	2,075	3,296	19,114	11,309	2,898	22,279	19,721	3,238
Sioux City	83,791	Jun	100,102	93,041	14,764	13,184	64,677	36,800	7,061	109,211	100,457	30,067
Urbandale	26,902	Jun	18,879	13,141	—	2,155	10,922	8,965	5,738	21,574	15,844	4,512
Waterloo	65,022	Jun	88,416	88,416	22,866	8,004	57,026	32,848	—	94,825	94,734	38,773
West Des Moines	40,380	Jun	46,408	40,930	2,387	5,195	32,629	22,349	5,478	43,507	37,067	11,148
KANSAS												
Garden	25,366	Dec	33,174	18,079	578	1,498	14,481	6,595	15,095	29,896	16,400	1,883
Hutchinson	39,015	Dec	34,519	30,783	—	2,292	24,720	14,872	3,736	32,038	28,075	1,008
Kansas City	142,654	Dec	220,579	220,579	8,848	9,378	184,564	64,604	—	209,023	209,023	16,514
Lawrence	71,887	Dec	114,335	102,785	2,345	10,961	84,820	21,916	11,550	109,298	98,210	15,293
Leavenworth	39,431	Dec	25,251	20,900	2,000	2,369	16,119	10,329	4,351	27,862	22,845	5,726
Lenexa	37,462	Dec	46,720	46,720	—	2,596	37,124	22,648	—	45,354	45,354	10,941
Manhattan	42,117	Dec	29,947	25,977	—	2,814	19,438	10,876	3,970	33,873	31,192	9,584
Olathe	78,666	Dec	84,390	76,185	540	5,045	60,735	25,090	8,205	76,288	68,924	14,012
Overland Park	131,053	Dec	86,587	86,587	113	7,923	71,520	54,624	—	85,875	85,875	24,240
Salina	44,176	Dec	45,669	40,056	719	3,184	27,487	9,894	5,613	47,417	36,995	11,722
Shawnee	43,006	Dec	28,427	28,427	—	1,588	20,084	12,510	—	27,702	27,702	9,037
Topeka	119,658	Dec	148,722	132,795	9,972	10,907	110,329	63,376	15,927	159,116	134,577	22,300
Wichita	320,395	Dec	423,826	323,567	15,403	59,755	200,134	80,319	100,259	401,880	340,708	122,128
KENTUCKY												
Bowling Green	44,208	Jun	98,253	51,477	3,010	1,363	46,736	24,948	46,776	93,437	46,988	6,067
Covington	40,971	Jun	50,221	50,221	9,072	3,113	37,311	23,466	—	45,295	45,295	4,674
Frankfort	26,695	Jun	50,897	21,226	489	2,175	18,162	11,776	29,671	51,144	18,542	2,271
Henderson	26,456	Jun	77,462	21,326	974	1,577	16,944	7,160	56,136	70,116	20,192	2,959
Hopkinsville	28,317	Jun	49,039	21,935	317	1,761	19,415	10,691	27,104	45,556	19,502	666
Jeffersonstown	25,596	Jun	17,175	15,852	—	471	14,581	9,718	1,323	16,335	15,394	1,333
Lexington-Fayette	239,942	Jun	298,062	296,712	4,766	13,126	276,509	121,046	1,350	208,590	204,090	60,961
Louisville	260,689	Jun	393,260	320,114	24,952	35,422	243,789	169,262	73,146	384,234	310,767	53,448
Owensboro	54,350	Jun	115,692	44,518	405	2,878	39,980	14,826	71,174	116,383	44,360	6,908
Paducah	26,601	Jun	74,827	37,128	4,435	1,906	30,343	18,699	37,699	71,036	34,754	3,508
Richmond	26,227	Jun	28,802	21,088	5,539	706	14,807	9,524	7,714	26,244	14,179	2,392
LOUISIANA												
Alexandria	46,051	Apr	111,071	49,167	5,846	3,194	35,325	23,396	61,904	117,263	56,028	8,716
Baton Rouge	372,502	Dec	536,993	481,029	16,897	47,063	416,906	267,704	55,964	543,150	500,109	91,445
Bossier City	55,686	Dec	112,316	107,621	3,117	1,301	103,203	37,019	4,695	97,331	90,267	5,298
Kenner	72,345	Jun	59,373	58,629	1,445	2,767	27,893	17,669	744	48,140	47,153	5,731
Lafayette	163,832	Oct	216,159	99,318	5,140	5,122	88,902	54,445	116,841	194,971	87,353	3,159
Lake Charles	71,445	Sep	66,433	60,339	1,004	3,672	55,119	43,177	6,094	71,031	61,123	18,945
Monroe	54,588	Apr	84,911	79,826	12,500	2,632	64,679	48,730	5,085	84,782	76,876	17,839
New Iberia	32,513	Oct	17,404	17,204	967	871	14,904	11,446	200	18,347	18,046	4,408
New Orleans	476,625	Dec	873,603	755,967	80,060	85,390	590,517	332,675	117,636	844,046	703,178	140,788
Shreveport	191,558	Dec	257,625	217,241	23,300	13,300	180,395	123,210	40,384	235,080	187,586	31,243
Slidell	25,846	Dec	27,090	25,207	2,155	929	22,123	17,652	1,883	34,418	30,947	13,718
Terrebonne Parish Consolidated	102,097	Dec	232,456	194,521	10,605	16,961	164,516	45,545	37,935	212,464	174,453	25,929
MAINE												
Bangor	31,649	Jun	97,647	97,647	16,747	17,709	63,090	34,436	—	83,472	83,472	2,281
Lewiston	36,830	Jun	69,319	67,278	—	21,593	45,685	38,064	2,041	65,318	63,534	962
Portland	63,123	Jun	171,560	171,560	2,157	28,180	141,218	88,814	—	177,315	177,315	7,259
MARYLAND												
Annapolis	33,234	Jun	41,297	38,305	716	2,875	31,701	19,502	2,992	45,681	40,454	7,668
Baltimore	675,401	Jun	2,557,934	1,952,997	73,519	925,443	906,084	698,167	604,937	2,056,120	1,842,018	288,624
Bowie	40,181	Jun	21,048	19,748	—	2,377	12,718	8,732	1,300	18,462	17,048	123
Frederick	46,227	Jun	48,451	44,308	1,915	5,703	31,300	18,849	4,143	47,079	43,062	9,816
Gaithersburg	45,361	Jun	24,664	24,664	46	1,543	18,155	13,020	—	20,803	20,732	2,932
Hagerstown	34,633	Jun	54,717	29,818	1,914	2,954	22,896	12,187	24,899	62,854	32,117	6,248
Rockville	46,019	Jun	44,873	42,580	319	2,138	34,341	18,636	2,293	39,993	36,533	3,745

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
IOWA													
Ames	—	693	71,220	8,744	4,154	2,705	3,208	837	7,289	4,050	26,450	95,230	49,057
Bettendorf	—	—	11	8,760	3,338	1,223	2,460	405	1,943	1,989	625	35,286	7,468
Burlington	—	238	759	4,451	3,020	3,128	1,896	20	3,117	1,247	2,712	21,623	7,854
Cedar Falls	—	—	21,048	9,244	2,610	1,753	2,619	1,628	3,186	1,484	25,468	43,588	16,535
Cedar Rapids	—	—	956	17,420	21,187	9,240	9,237	7,946	30,084	8,512	17,347	189,783	47,401
Clinton	—	214	496	7,511	3,598	2,174	1,617	234	2,514	3,817	916	57,112	7,550
Council Bluffs	—	—	826	9,023	6,306	5,740	4,615	1,752	17,624	4,605	7,441	79,441	17,273
Davenport	—	2,141	—	20,876	4,328	9,515	8,270	7,675	10,269	15,974	3,507	236,222	32,017
Des Moines	—	—	1,968	18,906	28,996	13,775	8,703	20,553	49,627	19,962	26,663	375,333	80,989
Dubuque	—	161	1,017	11,363	5,948	4,219	4,384	5,197	9,615	2,748	5,093	41,485	19,781
Iowa City	—	—	265	9,942	5,141	3,207	3,187	6,283	25,345	4,075	8,778	133,426	21,436
Marshalltown	—	25	42	3,090	3,065	2,030	1,133	887	5,730	828	2,587	25,846	6,214
Mason	—	75	111	2,930	2,950	2,168	1,783	1,416	2,577	1,874	2,558	31,687	7,630
Sioux City	—	—	186	10,966	10,144	7,102	9,791	9,101	8,940	7,346	8,754	113,022	43,666
Urbandale	—	—	283	2,275	2,737	242	1,762	244	869	876	5,730	14,759	4,947
Waterloo	—	210	2,559	15,345	8,417	6,843	4,515	9,567	28,338	8,862	91	142,088	25,405
West Des Moines	—	347	1,081	9,410	4,445	1,717	3,286	2,270	4,002	2,701	6,440	65,592	8,350
KANSAS													
Garden	—	—	115	774	3,043	505	2,018	700	2,096	2,203	13,496	36,950	5,904
Hutchinson	—	—	210	2,340	4,012	2,833	2,127	—	4,938	1,050	3,963	25,486	12,500
Kansas City	—	—	4,155	13,061	28,204	22,732	3,547	5,306	12,767	93,908	—	1,369,351	62,310
Lawrence	—	204	52,373	4,648	7,802	4,097	4,394	7,369	6,614	2,724	11,088	80,704	41,884
Leavenworth	—	—	—	4,867	2,811	1,874	1,147	2,221	2,446	925	5,017	20,134	8,760
Lenexa	—	—	144	9,760	6,022	3,544	2,962	—	206	13,550	—	189,973	13,319
Manhattan	—	691	189	1,682	4,648	1,700	2,957	77	6,874	3,515	2,681	50,989	6,263
Olathe	—	—	61	9,879	8,801	5,485	2,965	443	9,485	15,593	7,364	282,322	19,262
Overland Park	—	615	574	26,246	17,338	8,231	9,376	196	—	3,498	—	59,910	21,000
Salina	—	—	390	2,373	3,450	3,421	3,134	274	3,625	1,948	10,422	72,059	13,127
Shawnee	—	89	—	8,894	5,261	2,580	1,695	—	2,238	4,587	—	79,129	7,378
Topeka	—	—	14,601	15,487	19,385	13,380	7,842	6,756	15,543	17,131	24,539	311,644	53,961
Wichita	—	8,327	7,463	67,196	39,117	20,716	22,527	17,362	44,360	30,645	61,172	634,836	104,751
KENTUCKY													
Bowling Green	—	379	—	4,231	5,759	4,237	4,460	2,318	4,222	11,534	46,449	202,619	11,800
Covington	—	—	—	5,010	8,375	7,490	478	12,686	1,930	5,165	—	85,930	15,077
Frankfort	—	—	914	1,379	2,864	2,075	1,686	315	3,342	333	32,602	14,369	13,219
Henderson	—	335	—	1,366	2,843	2,838	1,499	1,572	4,882	1,082	49,924	118,496	11,005
Hopkinsville	—	—	—	1,603	2,797	2,768	553	1,922	3,452	3,163	26,054	54,955	8,600
Jeffersonton	—	—	42	229	2,812	—	450	—	1,743	3,814	941	48,942	3,546
Lexington-Fayette	—	5,409	—	19,375	31,926	670	10,376	3,364	2,447	16,197	4,500	358,186	77,000
Louisville	—	8,244	10	21,188	44,932	33,545	23,696	30,809	13,919	21,716	73,467	349,614	132,542
Owensboro	—	—	—	2,945	5,936	4,544	2,333	1,152	4,742	7,924	72,023	346,097	21,125
Paducah	—	—	—	3,383	5,019	5,403	1,500	5,353	6,412	468	36,282	23,730	13,210
Richmond	—	—	—	928	1,669	1,480	1,669	3,268	2,675	1,239	12,065	46,282	6,355
LOUISIANA													
Alexandria	—	—	—	4,257	8,014	6,733	1,255	6,221	12,860	1,154	61,235	84,585	22,367
Baton Rouge	—	1,405	9,463	48,806	62,869	30,439	17,511	28,604	92,916	58,247	43,041	849,542	138,168
Bossier City	—	—	51,613	2,971	8,165	5,287	1,361	2,840	5,005	4,593	7,064	75,330	42,898
Kenner	—	693	72	4,978	10,680	3,816	3,740	1,013	6,420	2,713	987	52,091	18,480
Lafayette	—	54	665	9,891	9,923	6,762	7,537	4,743	12,977	10,411	107,618	330,081	30,210
Lake Charles	—	250	162	6,310	6,670	5,497	5,385	10,269	5,470	527	9,908	9,179	25,654
Monroe	—	—	—	16,470	7,971	7,717	8,701	11,645	8,498	2,182	7,906	44,409	20,220
New Iberia	—	389	—	2,146	2,896	1,759	858	932	6,372	1,174	301	15,931	5,431
New Orleans	286	3,048	27,320	18,946	69,620	36,341	17,553	72,765	85,540	64,541	140,868	1,178,366	322,299
Shreveport	—	103	316	11,957	25,245	22,906	8,108	21,474	27,618	11,759	47,494	316,610	89,923
Slidell	—	—	202	5,828	4,673	—	5,499	280	2,888	2,321	3,471	42,535	10,569
Terrebonne Parish Consolidated	—	2,007	101,606	13,081	11,803	4,041	2,071	3,792	7,653	2,208	38,011	116,952	63,310
MAINE													
Bangor	25,896	4,659	—	5,300	4,435	5,288	2,752	2,255	2,690	2,285	—	25,759	18,534
Lewiston	29,066	649	—	329	3,517	3,684	1,602	2,781	7,496	1,686	1,784	45,604	33,650
Portland	56,565	17,204	662	8,639	8,051	9,093	4,707	312	10,902	7,651	—	104,066	86,226
MARYLAND													
Annapolis	—	—	—	4,210	6,974	4,795	1,398	487	9,401	1,763	5,227	29,835	19,842
Baltimore	711,918	909	82,529	138,523	204,581	101,237	54,367	64,631	143,564	76,326	214,102	1,323,291	889,869
Bowie	—	—	47	1,692	361	50	2,434	123	4,839	922	1,414	11,275	6,739
Frederick	—	—	—	7,711	7,740	204	4,686	2,523	5,508	4,154	4,017	75,268	19,909
Gaithersburg	—	—	141	2,604	4,476	—	5,326	—	1,202	—	71	—	11,053
Hagerstown	—	—	—	2,288	6,614	2,847	4,897	855	7,450	829	30,737	20,003	14,427
Rockville	—	—	170	3,894	2,894	—	9,881	319	4,893	2,788	3,460	34,401	17,941

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Total	Intergovernmental revenue		General revenue from own sources		Total	Total	Capital outlay	
					From Federal government	From state government	Total					Taxes
1	2	3	4	5	6	7	8	9	10	11	12	
MASSACHUSETTS												
Agawam	26,721	Jun	47,329	45,356	—	14,848	30,508	25,563	1,973	45,179	43,937	1,631
Attleboro	39,070	Jun	76,113	66,379	431	27,949	37,999	30,307	9,734	83,096	74,359	14,608
Barnstable	43,699	Jun	92,591	92,591	1,219	11,849	79,523	61,892	—	97,984	97,984	16,645
Beverly	38,596	Jun	72,591	68,845	1,159	15,562	52,124	42,736	3,746	70,666	64,944	2,417
Boston	558,394	Jun	2,249,302	1,995,395	49,977	872,325	1,069,497	802,253	253,907	2,112,530	1,859,248	181,050
Brockton	92,324	Jun	214,443	200,705	3,855	112,477	84,373	67,487	13,738	201,810	177,309	6,781
Cambridge	93,707	Jun	275,527	246,643	11,751	30,488	204,404	162,111	28,884	279,671	246,660	25,952
Chelsea	27,608	Jun	94,514	89,104	1,815	55,958	31,331	20,239	5,410	103,101	95,917	23,005
Chicopee	54,532	Jun	140,860	95,079	1,545	43,935	49,599	39,112	45,781	137,468	92,683	6,346
Everett	35,006	Jun	85,198	75,642	3,965	19,768	51,909	46,484	9,556	81,864	74,266	6,103
Fall River	90,865	Jun	184,535	174,005	11,321	111,226	51,365	39,534	10,530	178,502	161,832	10,174
Fitchburg	39,843	Jun	84,920	76,863	2,445	41,770	32,648	23,601	8,057	81,932	73,917	7,920
Franklin	26,664	Jun	50,651	48,149	525	14,198	33,399	28,173	2,502	48,740	45,684	6,670
Gloucester	29,267	Jun	67,418	60,720	2,208	13,383	45,129	36,163	6,698	75,945	65,487	12,933
Haverhill	53,952	Jun	151,777	139,687	2,794	43,564	93,329	43,966	12,090	152,274	139,401	16,333
Holyoke	41,461	Jun	195,882	135,268	3,292	81,200	50,776	30,237	60,614	201,840	132,840	13,529
Lawrence	68,807	Jun	188,608	179,296	9,603	128,491	41,202	30,180	9,312	172,659	156,355	2,448
Leominster	39,263	Jun	69,891	64,165	791	27,336	36,030	31,110	5,726	65,648	59,121	7,300
Lowell	100,973	Jun	236,948	224,878	484	143,671	80,723	62,565	12,070	232,844	214,278	23,683
Lynn	80,563	Jun	198,525	179,383	6,587	99,154	73,642	52,205	19,142	195,331	168,302	4,905
Malden	52,749	Jun	102,625	93,226	3,690	35,262	54,274	41,247	9,399	103,332	95,998	5,857
Marlborough	32,974	Jun	71,170	65,486	598	12,074	52,785	47,730	5,684	71,424	58,556	5,296
Medford	56,190	Jun	104,267	93,747	2,104	29,078	62,565	52,158	10,520	101,216	90,728	5,751
Melrose	27,426	Jun	54,779	49,870	448	14,119	35,303	28,808	4,909	54,283	49,072	3,848
Methuen	41,029	Jun	76,763	69,456	1,791	26,080	41,585	34,786	7,307	82,085	76,047	12,753
New Bedford	96,903	Jun	221,279	210,146	18,594	111,360	80,192	53,435	11,133	209,881	190,458	13,246
Newton	80,238	Jun	229,788	196,984	3,799	21,614	171,571	147,955	32,804	215,483	198,058	24,785
Northampton	28,838	Jun	55,146	49,638	1,084	16,820	31,734	23,730	5,508	59,963	54,150	8,368
Peabody	48,365	Jun	140,210	90,232	3,769	23,949	62,514	44,293	49,978	146,427	89,714	5,785
Pittsfield	46,315	Jun	98,985	90,327	4,549	42,234	43,544	38,045	8,658	101,945	92,844	11,451
Quincy	85,532	Jun	282,583	241,729	3,429	50,257	188,017	88,897	40,854	276,406	256,437	11,923
Revere	41,761	Jun	85,329	75,411	942	35,447	38,986	37,196	9,918	90,998	82,283	1,951
Salem	38,008	Jun	85,649	80,664	2,192	24,408	54,064	44,180	4,985	82,930	75,795	1,722
Somerville	74,356	Jun	144,744	124,827	5,233	61,000	58,590	50,414	19,917	152,821	138,773	13,460
Springfield	149,948	Jun	461,171	437,167	46,193	238,004	152,970	101,506	24,004	490,831	458,397	61,587
Taunton	51,937	Jun	147,875	88,460	4,484	37,744	46,232	36,831	59,415	148,902	95,296	10,840
Waltham	57,214	Jun	128,478	115,807	883	23,234	91,690	78,009	12,671	120,081	106,665	13,769
Watertown	32,490	Jun	65,322	60,732	298	12,924	47,510	38,718	4,590	69,308	62,552	7,849
Westfield	37,539	Jun	123,755	73,296	2,735	32,462	38,099	30,969	50,459	123,397	73,680	12,434
Woburn	36,628	Jun	75,228	68,547	78	12,976	55,493	45,068	6,681	72,971	66,365	2,088
Worcester	166,350	Jun	422,457	378,128	11,909	201,676	164,543	128,757	44,329	428,192	365,857	50,675
MICHIGAN												
Allen Park	31,423	Jun	27,366	27,366	260	4,677	22,243	12,003	—	24,634	24,634	2,740
Ann Arbor	108,758	Jun	183,389	126,293	9,617	19,082	97,333	50,053	57,096	151,944	115,809	13,072
Battle Creek	53,430	Jun	97,332	86,260	5,890	12,017	68,296	36,791	11,072	131,018	118,539	47,717
Bay City	36,548	Jun	62,332	34,645	3,033	7,465	23,365	12,176	27,687	60,319	33,077	4,272
Burton	27,357	Jun	14,909	12,684	90	3,590	8,896	4,207	2,225	15,506	13,279	1,878
Dearborn	91,418	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Dearborn Heights	61,504	Jun	49,900	42,620	1,644	8,967	29,187	14,893	7,280	43,852	41,155	4,797
Detroit	1,000,272	Jun	2,996,857	1,971,322	226,437	656,727	1,059,961	635,718	1,025,535	2,555,240	1,788,987	231,712
East Lansing	48,192	Jun	34,832	32,642	969	8,266	21,474	9,750	2,190	41,577	39,623	8,045
Eastpointe	32,803	Jun	29,960	25,059	1,042	5,355	18,581	10,143	4,901	26,294	24,123	4,056
Farmington Hills	79,918	Jun	66,795	57,346	935	10,211	46,010	29,982	9,449	53,676	52,478	11,584
Flint	134,881	Jun	442,784	395,256	9,090	105,642	278,657	54,748	47,528	412,659	376,125	22,853
Garden City	32,336	Jun	33,872	28,482	3,556	4,805	18,199	8,443	5,390	29,661	28,724	9,483
Grand Rapids	188,242	Jun	264,762	188,559	18,153	32,921	137,471	71,170	76,203	254,338	194,714	7,870
Holland	33,247	Jun	86,620	35,209	1,691	5,735	26,902	10,778	51,411	92,258	39,490	12,533
Inkster	30,992	Jun	20,098	18,205	190	4,984	12,819	6,337	1,893	18,779	18,185	312
Jackson	35,899	Jun	45,365	34,208	2,933	7,841	23,178	13,790	11,157	44,132	35,151	9,088
Kalamazoo	77,460	Jun	171,837	101,640	9,232	18,145	73,749	26,221	70,197	122,998	97,728	11,259
Kentwood	41,816	Jun	20,456	18,828	47	4,820	13,925	7,991	1,628	20,597	18,660	1,750
Lansing	125,736	Jun	374,047	166,050	6,231	29,418	130,401	58,283	207,997	324,695	169,274	33,839
Lincoln Park	42,167	Jun	36,284	32,851	2,329	7,392	22,916	13,485	3,433	31,819	28,419	1,442
Livonia	105,099	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Madison Heights	32,566	Jun	34,811	31,912	1,384	6,123	24,304	14,388	2,899	34,691	33,191	4,556
Midland	39,849	Jun	53,833	44,206	309	6,459	37,292	20,885	9,627	45,372	36,725	3,787
Muskegon	39,518	Jun	49,509	32,941	2,740	8,595	21,606	12,394	16,568	46,768	40,073	11,066
Novi	43,634	Jun	37,027	37,027	406	5,111	30,501	17,597	—	43,683	43,683	12,945
Oak Park	29,972	Jun	34,108	30,782	254	5,808	24,720	12,120	3,326	32,727	29,956	1,147
Pontiac	70,471	Jun	128,630	98,581	7,401	23,185	67,995	38,034	30,049	116,517	97,781	10,241
Port Huron	32,873	Jun	45,799	42,612	5,702	6,510	27,817	17,331	3,187	46,494	42,072	9,481
Portage	43,317	Jun	33,618	31,270	269	6,262	24,736	14,063	2,348	35,274	33,026	4,972
Rochester Hills	67,408	Jun	47,120	47,120	—	8,523	38,447	17,657	—	55,555	55,555	10,096
Roseville	51,275	Jun	44,862	39,033	434	8,228	27,519	15,852	5,829	41,095	38,825	4,454
Royal Oak	64,942	Jun	73,307	55,191	1,019	10,078	44,060	24,090	18,116	61,275	51,216	5,667
Saginaw	65,014	Jun	91,148	71,778	10,601	14,710	46,591	21,807	19,170	83,514	71,218	7,622
Southfield	76,184	Jun	131,756	95,360	2,128	12,363	79,783	44,321	36,396	100,107	93,205	9,989
Southgate	31,438	Jun	28,814	25,341	190	4,734	20,417	11,611	3,473	24,408	22,990	2,226

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
MASSACHUSETTS													
Agawam	26,004	31	279	2,042	2,436	2,480	562	—	2,390	392	1,242	13,805	29,340
Attleboro	43,757	277	196	2,257	3,685	3,838	875	—	10,066	1,904	8,737	93,271	35,154
Barnstable	44,617	102	637	13,136	6,382	—	2,110	281	4,706	2,600	—	65,955	48,390
Beverly	32,495	64	360	2,325	4,464	3,892	745	615	6,444	652	5,722	21,237	39,592
Boston	570,620	104,513	97,797	63,519	207,351	103,439	28,451	71,906	140,461	46,079	253,282	1,091,358	910,971
Brockton	99,694	372	529	6,106	11,707	11,185	781	3,037	11,796	529	24,501	21,516	100,360
Cambridge	90,672	209	25	6,796	16,770	14,695	3,269	2,898	10,200	3,162	33,011	79,135	161,109
Chelsea	57,595	119	252	2,524	4,806	4,414	23	2,036	2,206	6,042	7,184	103,604	42,344
Chicopee	49,696	881	2,571	3,757	5,576	5,792	1,785	1,386	5,092	847	44,785	32,208	57,433
Everett	31,135	172	459	3,925	5,652	4,893	1,234	28	1,942	939	7,598	17,956	36,662
Fall River	82,429	619	1,890	4,475	18,460	10,818	633	4,552	7,413	818	16,670	34,400	85,369
Fitchburg	37,441	124	297	2,837	4,761	4,803	343	1,661	4,988	1,098	8,015	23,840	40,047
Franklin	27,996	42	106	2,984	2,446	2,420	278	3	1,937	1,575	3,056	32,165	26,216
Gloucester	33,924	79	355	2,796	3,896	3,654	675	2,071	7,054	1,450	10,458	72,694	31,883
Haverhill	55,206	3,660	32,798	2,709	6,493	5,905	971	2,666	5,466	3,318	12,873	96,147	75,164
Holyoke	68,500	12,388	793	4,012	14,350	6,547	790	2,328	5,939	3,925	69,000	79,605	67,839
Lawrence	92,932	170	83	3,942	7,028	6,744	391	3,327	7,729	3,779	16,304	66,200	82,338
Leominster	31,985	102	248	2,712	3,944	4,460	289	493	7,001	1,714	6,527	32,335	35,539
Lowell	117,645	407	1,054	3,426	13,774	10,348	2,265	—	11,878	10,187	18,566	195,969	99,257
Lynn	89,082	5,377	731	6,794	9,868	12,546	646	6,122	8,098	1,141	27,029	110,217	99,550
Malden	39,095	1,804	227	3,009	5,957	5,766	55	1,443	2,737	950	7,334	20,691	50,867
Marlborough	33,145	82	277	4,016	4,397	4,234	567	619	4,622	803	12,868	27,522	37,145
Medford	38,074	255	249	2,726	7,012	7,195	524	2,339	3,806	304	10,488	9,362	62,042
Melrose	25,383	38	200	1,489	2,850	2,683	890	315	5,108	155	5,211	8,987	25,279
Methuen	44,986	148	251	3,417	4,110	4,295	837	1,617	2,039	1,676	6,038	63,980	39,603
New Bedford	96,667	521	2,225	5,264	13,057	10,928	1,438	3,872	25,870	1,207	19,423	175,385	114,353
Newton	110,560	105	1,264	10,485	9,768	9,296	4,617	3,180	7,074	1,225	17,425	37,373	106,753
Northampton	27,293	155	885	2,430	2,907	2,411	655	868	2,006	1,747	5,813	43,125	28,136
Peabody	42,423	48	484	3,742	5,277	4,510	1,156	7,000	3,896	313	56,713	46,175	42,104
Pittsfield	47,529	150	352	3,172	5,141	4,693	477	2,376	6,345	516	9,101	25,870	60,860
Quincy	74,020	315	76,735	6,954	15,808	12,101	2,038	2,503	8,973	5,173	19,969	109,273	125,908
Revere	39,390	321	235	2,659	5,296	5,165	619	995	2,472	297	8,715	15,445	34,159
Salem	34,963	141	755	2,130	5,396	4,844	1,579	2,454	2,556	—	2,111	7,135	45,712
Somerville	60,665	218	807	5,608	9,771	8,039	522	5,394	3,089	1,769	14,048	53,260	72,275
Springfield	249,290	648	12,229	5,184	25,492	17,314	5,370	13,569	32,104	4,573	32,434	104,487	191,890
Taunton	49,441	5,020	459	3,879	6,329	6,422	1,044	1,154	3,436	1,116	53,606	40,383	63,387
Waltham	50,884	223	407	5,409	8,772	7,945	846	924	11,511	982	13,416	10,541	53,965
Watertown	29,686	46	222	2,326	4,102	4,349	506	403	3,437	312	6,756	28,195	35,000
Westfield	41,496	77	224	3,582	3,708	3,500	566	1,248	4,258	1,516	49,717	51,700	48,556
Woburn	29,434	121	176	3,846	5,014	4,374	476	—	1,707	631	6,606	17,764	36,670
Worcester	190,133	374	3,988	13,644	24,528	22,155	4,147	4,411	16,063	9,358	62,335	289,609	213,060
MICHIGAN													
Allen Park	—	47	—	3,483	3,411	1,825	1,074	245	—	285	—	4,540	7,891
Ann Arbor	—	1,494	—	9,218	12,628	7,228	3,016	—	16,269	5,505	36,135	104,592	44,241
Battle Creek	—	—	—	13,202	11,690	6,544	2,464	—	11,614	10,149	12,479	142,795	26,176
Bay City	—	—	—	6,370	5,441	6,909	910	—	7,067	1,195	27,242	42,146	20,527
Burton	—	—	—	2,162	3,181	406	35	3	3,889	477	2,227	8,300	3,844
Dearborn	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Dearborn Heights	—	—	—	6,232	8,578	4,519	1,019	—	11,923	542	2,697	6,050	12,649
Detroit	6,217	—	100,893	153,992	299,983	97,162	102,085	96,410	336,359	92,365	766,253	2,213,838	656,289
East Lansing	—	207	—	3,203	6,282	4,153	1,182	—	10,332	2,548	1,954	45,060	14,355
Eastpointe	—	—	—	2,876	4,851	2,110	1,310	—	5,030	453	2,171	5,585	7,804
Farmington Hills	—	—	—	7,485	11,249	2,850	3,628	—	2,740	1,088	1,198	23,040	18,723
Flint	—	—	249,369	9,763	27,885	19,378	8,060	6,547	16,487	7,019	36,534	102,027	163,654
Garden City	—	—	—	2,774	3,563	1,568	1,250	2	5,045	1,755	937	48,660	6,606
Grand Rapids	—	—	—	19,025	30,651	16,793	8,230	19,913	25,610	13,233	59,624	394,412	74,995
Holland	—	204	—	7,524	3,745	2,033	3,172	5	6,364	1,803	52,768	48,039	17,124
Inkster	—	—	—	3,120	3,565	1,099	511	200	4,531	271	594	4,720	8,035
Jackson	—	—	—	7,073	6,685	4,953	1,747	—	5,112	—	8,981	6,825	13,289
Kalamazoo	—	83	—	12,599	23,191	—	2,081	144	19,994	20,696	25,270	435,067	34,870
Kentwood	25	—	—	3,580	4,267	1,997	857	7	1,310	44	1,937	1,658	6,457
Lansing	—	1,646	—	9,666	16,520	12,456	5,357	228	21,920	18,848	155,421	304,317	67,621
Lincoln Park	—	253	—	3,829	6,766	3,251	1,327	605	6,241	233	3,400	9,505	9,641
Livonia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Madison Heights	—	418	—	3,074	6,391	3,506	753	—	12,351	404	1,500	5,964	10,992
Midland	—	—	—	5,107	4,140	3,718	2,894	1,810	6,297	782	8,647	40,950	15,024
Muskegon	—	—	—	7,688	5,998	2,631	1,631	316	6,835	1,456	6,695	31,759	10,732
Novi	—	—	—	9,637	6,515	2,151	2,781	—	8,922	4,392	—	78,150	9,206
Oak Park	—	92	—	2,135	7,057	—	1,183	—	6,158	2,236	2,771	37,690	9,811
Pontiac	—	—	179	7,337	15,236	10,104	11,942	7,151	8,953	5,433	18,736	127,930	34,077
Port Huron	—	49	—	4,443	5,207	3,777	2,610	5,117	9,688	162	4,422	3,955	13,542
Portage	—	446	—	5,224	5,412	2,450	1,812	—	5,535	2,232	2,248	37,793	10,864
Rochester Hills	—	—	—	6,793	8,614	3,090	1,353	—	21,406	2,386	—	36,220	8,715
Roseville	—	—	—	6,647	8,143	3,345	1,152	340	9,502	537	2,270	11,626	18,849
Royal Oak	—	—	211	3,451	8,095	4,541	2,414	—	11,281	1,964	10,059	18,805	18,805
Saginaw	—	264	—	6,866	12,845	7,764	3,569	12,131	12,933	6,138	12,296	120,724	33,411
Southfield	—	402	—	9,040	14,571	9,591	8,412	4,913	15,949	1,652	6,902	24,185	33,000
Southgate	—	87	—	3,594	4,339	2,125	666	—	5,935	63	1,418	4,230	9,627

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay	
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
MICHIGAN—Con.												
St Clair Shores	64,065	Jun	60,095	47,962	882	9,582	37,427	18,161	12,133	52,553	46,724	4,605
Sterling Heights	118,698	Jun	119,386	78,536	1,006	16,423	60,829	38,945	40,850	104,461	80,749	10,130
Taylor	71,939	Jun	74,222	61,743	347	13,284	48,112	30,326	12,479	65,120	55,386	5,541
Troy	79,120	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Warren	138,078	Jun	153,618	123,085	567	26,950	95,377	57,872	30,533	131,067	116,564	9,533
Westland	90,798	Jun	66,634	57,865	2,452	11,822	43,179	20,430	8,769	61,429	58,040	5,107
Wyandotte	31,803	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	66,571	Jun	66,555	43,232	1,551	9,240	32,105	16,013	23,323	65,220	51,627	17,238
MINNESOTA												
Apple Valley	42,949	Dec	39,745	32,564	41	5,527	26,026	10,864	7,181	34,357	23,816	3,990
Blaine	43,241	Dec	27,330	25,390	—	4,807	20,246	8,160	1,940	21,292	20,369	3,898
Bloomington	86,664	Dec	108,581	100,725	3,749	11,332	84,570	50,596	7,856	82,169	76,133	11,669
Brooklyn Center	28,132	Dec	33,122	28,836	—	5,907	22,867	9,268	4,286	37,028	31,988	10,275
Brooklyn Park	61,335	Dec	55,154	51,603	531	4,646	46,426	23,280	3,551	73,337	63,628	30,145
Burnsville	57,087	Dec	60,672	57,533	188	5,848	51,319	15,549	3,139	55,003	52,682	8,445
Coon Rapids	62,790	Dec	49,177	45,992	216	7,613	38,023	12,379	3,185	41,308	39,222	6,823
Cottage Grove	29,486	Dec	20,166	18,562	73	3,248	15,096	5,714	1,604	21,204	20,146	6,688
Duluth	83,699	Dec	170,479	131,627	6,092	33,216	90,971	29,322	38,852	160,840	118,960	18,916
Eagan	57,294	Dec	45,503	41,896	174	4,690	37,032	13,952	3,607	38,007	34,934	11,587
Eden Prairie	47,630	Dec	55,334	47,858	235	2,422	45,066	17,743	7,476	50,911	38,512	6,041
Edina	46,336	Dec	48,264	38,695	219	3,596	34,767	17,703	9,569	44,585	36,566	6,281
Fridley	27,886	Dec	26,121	21,255	267	4,037	16,932	7,722	4,866	24,591	18,930	3,144
Inver Grove Heights	26,962	Dec	23,496	21,930	31	2,543	17,936	6,287	1,566	19,620	18,225	4,618
Lakeville	36,843	Dec	25,900	23,059	—	3,770	18,805	6,858	2,841	33,208	27,542	13,908
Mankato	31,271	Dec	35,831	32,648	119	9,699	22,705	10,265	3,183	41,751	37,384	12,144
Maple Grove	45,142	Dec	44,819	41,456	658	4,366	36,126	13,511	3,363	47,194	42,981	22,325
Maplewood	33,983	Dec	32,225	31,881	55	3,694	28,064	9,395	344	30,850	30,549	3,348
Minneapolis	358,785	Dec	965,392	663,709	23,105	130,103	506,792	225,405	301,683	809,661	667,682	141,970
Minnetonka	50,219	Dec	37,107	33,007	151	4,385	28,331	16,020	4,100	36,266	34,235	12,316
Moorhead	33,343	Dec	49,629	30,357	1,176	8,610	20,508	3,059	19,272	52,030	36,346	10,463
Oakdale	25,184	Dec	17,719	16,244	27	2,704	13,315	5,071	1,475	19,399	18,039	8,232
Plymouth	60,103	Dec	48,758	45,156	208	6,691	38,179	16,442	3,602	43,527	38,915	9,696
Richfield	34,387	Dec	38,990	30,119	1,935	7,288	20,680	10,444	8,871	31,677	23,516	2,382
Rochester	75,638	Dec	139,569	73,532	901	14,674	56,240	27,251	66,037	130,075	71,013	19,764
Roseville	34,183	Dec	39,673	36,142	10	2,915	33,086	14,426	3,531	33,124	29,466	5,631
Shoreview	25,981	Dec	16,209	14,611	11	2,200	12,093	4,943	1,598	14,969	13,471	2,996
St Cloud	50,801	Dec	74,979	67,357	840	12,924	53,082	16,891	7,622	71,728	63,947	14,600
St Louis Park	42,828	Dec	61,155	58,512	252	7,663	50,254	14,366	2,643	61,086	58,369	11,814
St Paul	259,606	Dec	496,285	466,228	13,353	136,475	308,631	107,757	30,057	469,449	433,134	82,046
White Bear Lake	25,613	Dec	18,488	16,826	41	3,106	13,370	5,099	1,662	16,839	15,687	4,385
Woodbury	35,783	Dec	36,164	34,775	39	3,236	31,389	10,337	1,389	36,879	33,674	16,359
MISSISSIPPI												
Biloxi	48,414	Sep	61,506	55,720	406	21,577	33,349	23,730	5,786	46,788	43,214	2,421
Greenville	42,933	Sep	29,460	26,727	868	9,198	16,214	6,637	2,733	26,728	25,916	5,752
Gulfport	64,829	Sep	184,485	181,631	996	13,445	165,670	21,331	2,854	190,086	184,778	24,109
Hattiesburg	47,803	Sep	40,781	37,360	1,791	11,955	22,473	12,703	3,421	42,033	38,447	10,730
Jackson	192,923	Sep	170,318	154,677	14,077	40,618	97,481	52,129	15,641	163,128	148,665	26,250
Meridian	40,835	Sep	35,263	31,422	25	10,927	19,826	11,876	3,841	34,905	25,293	908
Pascagoula	27,026	Sep	25,180	18,833	420	4,967	12,967	5,949	6,347	22,449	19,291	2,298
Tupelo	35,194	Sep	81,232	38,688	694	15,981	19,040	8,542	42,544	74,328	33,287	7,179
Vicksburg	27,056	Sep	41,639	32,728	778	14,851	15,501	10,342	8,911	33,590	24,741	1,364
MISSOURI												
Blue Springs	44,667	Sep	27,063	22,487	729	1,925	19,323	12,793	4,576	24,856	21,349	6,891
Cape Girardeau	35,464	Jun	36,032	32,029	716	4,260	27,053	17,638	4,003	36,015	29,578	9,349
Chesterfield	45,490	Jun	17,988	17,988	—	6,995	9,813	6,265	—	23,215	23,215	9,242
Columbia	76,756	Sep	125,912	60,965	1,172	3,746	54,526	26,283	64,947	136,924	62,946	9,885
Florissant	50,491	Nov	18,636	16,307	484	2,230	7,087	4,972	2,329	17,917	15,429	1,051
Gladstone	27,819	Jun	16,923	14,701	71	1,058	13,171	9,031	2,222	17,919	14,693	3,641
Independence	110,303	Jun	130,942	57,597	1,768	4,649	50,097	28,150	73,345	139,225	62,643	3,938
Jefferson City	36,143	Dec	31,149	30,358	641	3,757	25,108	17,957	791	29,974	28,241	6,920
Joplin	43,698	Oct	32,677	31,344	1,700	1,902	27,713	18,529	1,333	41,685	40,165	14,788
Kansas City	441,259	Apr	978,309	723,705	60,986	16,551	641,294	412,824	254,604	912,962	783,866	182,891
Kirkwood	27,465	Mar	29,730	14,356	—	1,124	8,840	5,424	15,374	31,613	18,173	3,840
Lees Summit	61,861	Jun	57,385	50,286	864	4,594	44,157	22,472	7,099	47,708	38,152	3,485
O Fallon	29,564	Jun	17,192	15,585	—	1,713	12,501	8,831	1,607	16,928	15,156	5,412
Raytown	29,429	Dec	12,164	12,164	—	851	11,136	6,764	—	12,175	12,175	812
Springfield	143,407	Jun	337,305	137,301	4,403	14,439	116,047	58,149	200,004	346,083	126,360	29,571
St Charles	56,525	Jun	55,682	51,930	3,987	2,675	43,751	34,425	3,752	51,450	48,789	17,908
St Joseph	70,208	Jun	51,909	50,941	3,910	5,633	40,472	27,267	968	60,208	57,055	20,730
St Louis City	351,565	Apr	820,803	655,677	43,562	38,114	572,217	373,357	165,126	752,375	630,766	125,065
St Peters	48,493	Sep	32,717	29,991	431	422	27,465	19,164	2,726	33,173	31,033	8,703
University City	38,086	Jun	23,876	21,020	—	4,065	12,603	7,573	2,856	23,101	21,651	1,103

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
MICHIGAN—Con.													
St Clair Shores	—	—	—	5,666	8,664	4,142	3,727	—	14,483	855	5,829	23,920	14,752
Sterling Heights	—	—	—	10,180	18,097	9,676	1,539	—	8,214	1,819	23,712	32,095	31,509
Taylor	—	245	—	9,468	7,638	2,898	6,578	—	354	2,383	9,734	38,480	18,478
Troy	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Warren	—	—	2	12,590	23,218	19,152	4,090	1,792	27,115	2,171	14,503	45,480	47,628
Westland	—	436	—	7,485	9,757	6,140	1,456	446	18,624	732	3,389	20,685	15,790
Wyandotte	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	—	—	—	9,161	8,854	5,923	2,600	2,190	11,692	480	13,593	22,501	19,422
MINNESOTA													
Apple Valley	—	—	21	5,306	3,826	1,079	3,428	—	4,011	2,530	10,541	49,170	6,143
Blaine	—	—	—	782	2,792	550	1,213	1,892	4,134	1,929	923	38,881	6,390
Bloomington	—	—	3,064	9,847	9,598	1,036	9,499	—	8,952	21,630	6,036	225,205	25,354
Brooklyn Center	—	—	—	6,105	4,019	664	5,502	1,108	5,784	4,391	5,140	60,567	7,838
Brooklyn Park	—	—	—	7,779	7,168	2,035	8,589	16,534	14,501	1,708	9,709	59,342	10,884
Burnsville	—	—	—	8,790	5,623	2,769	3,611	—	3,809	22,771	2,321	334,238	13,641
Coon Rapids	—	—	226	2,259	3,929	2,107	2,901	904	4,534	11,991	2,086	186,451	10,743
Cottage Grove	—	—	—	7,867	2,897	655	2,252	—	1,236	1,083	1,058	30,975	5,345
Duluth	—	—	—	19,857	11,026	11,251	14,704	3,629	12,797	13,400	41,880	253,238	53,169
Eagan	—	—	—	2,737	5,531	843	2,581	1,369	4,142	3,738	3,073	80,518	9,310
Eden Prairie	—	3	—	3,423	3,951	920	4,053	617	8,219	12,490	12,399	203,941	8,720
Edina	—	—	400	5,454	4,317	2,176	6,397	2,759	4,784	6,732	8,019	107,847	13,256
Fridley	—	—	—	3,038	3,274	711	762	535	4,042	1,897	5,661	35,006	6,477
Inver Grove Heights	—	—	—	5,483	2,486	655	2,363	—	2,373	2,111	1,395	42,321	5,984
Lakeville	—	—	18	2,291	3,341	572	3,196	369	6,141	2,110	5,666	49,585	6,097
Mankato	—	—	—	8,119	3,347	2,123	3,741	2,036	5,816	2,767	4,367	61,184	12,564
Maple Grove	—	—	—	20,164	3,529	1,120	2,765	173	3,974	3,408	4,213	88,719	2,832
Maplewood	—	—	620	1,775	3,724	1,159	1,635	—	4,927	10,349	301	148,622	7,795
Minneapolis	—	—	10,521	33,273	72,362	33,730	62,816	30,384	59,406	127,490	141,979	1,808,589	185,427
Minnetonka	—	—	131	4,148	4,889	1,432	4,411	3,734	4,919	1,495	2,031	17,314	9,776
Moorhead	—	—	230	5,817	3,869	1,893	2,848	3,194	7,250	4,318	15,684	91,127	10,864
Oakdale	—	—	108	562	1,997	350	1,086	54	1,882	2,079	1,360	31,409	3,909
Plymouth	—	2	—	12,247	4,644	1,020	2,354	157	5,567	5,746	4,620	89,538	10,993
Richfield	—	—	168	1,695	4,462	1,870	3,861	705	2,903	3,181	8,161	52,544	10,449
Rochester	—	—	128	9,455	9,791	8,216	8,386	366	7,152	5,712	59,062	89,217	30,152
Roseville	—	—	—	3,961	3,079	944	3,175	877	3,326	7,132	3,658	114,110	7,259
Shoreview	—	—	23	2,909	1,309	362	2,702	419	1,968	1,760	1,498	37,395	3,841
St Cloud	—	—	949	11,125	6,390	3,798	3,669	714	7,852	19,220	7,781	327,251	16,153
St Louis Park	—	—	44	2,549	4,899	2,179	7,040	593	6,370	23,637	2,717	353,712	11,937
St Paul	—	—	10,708	63,200	49,354	37,426	67,594	41,987	40,864	60,417	36,315	891,759	139,612
White Bear Lake	—	—	481	2,078	4,017	582	827	1,737	2,783	1,409	1,152	30,953	4,405
Woodbury	—	—	—	10,052	2,641	748	6,806	—	5,071	5,720	3,205	115,821	5,774
MISSISSIPPI													
Biloxi	—	3,075	—	8,174	8,517	3,566	2,628	556	7,168	1,212	3,574	16,113	15,042
Greenville	—	144	—	2,517	5,584	3,137	936	—	6,549	730	812	23,028	15,000
Gulfport	—	188	131,145	3,558	9,878	5,466	1,986	757	6,835	4,018	5,308	81,980	59,580
Hattiesburg	—	—	413	4,117	5,729	3,704	1,846	1,186	7,309	3,991	3,586	64,293	17,010
Jackson	—	3,738	880	19,164	22,434	15,628	4,999	4,048	18,937	10,320	14,463	180,860	61,840
Meridian	—	—	—	2,736	4,664	3,693	1,753	987	4,019	1,822	9,612	50,055	14,743
Pascagoula	—	83	—	3,670	3,518	2,333	738	420	4,270	452	3,158	16,856	7,710
Tupelo	—	—	—	9,964	5,603	2,891	4,604	1,019	2,984	1,830	41,041	47,615	11,673
Vicksburg	—	338	62	2,344	4,825	5,349	869	283	2,891	1,908	8,849	6,351	11,919
MISSOURI													
Blue Springs	—	—	636	3,788	4,186	—	2,885	281	2,339	676	3,507	11,815	8,724
Cape Girardeau	—	—	142	3,477	3,843	2,656	2,342	322	8,094	950	6,437	65,353	8,011
Chesterfield	—	—	—	7,856	4,306	—	2,990	2,500	746	2,371	—	33,948	6,143
Columbia	—	711	2,648	7,023	8,325	7,177	6,194	378	12,195	4,124	73,978	134,715	42,322
Florissant	—	—	289	3,493	5,500	—	3,145	412	—	243	2,488	4,285	14,021
Gladstone	—	—	—	3,368	3,069	1,240	1,624	382	1,307	189	3,226	10,740	5,523
Independence	—	—	950	4,512	17,184	9,871	1,697	1,442	9,013	4,400	76,582	148,177	40,078
Jefferson City	—	—	318	7,104	4,874	3,095	3,183	—	4,057	295	1,733	10,166	14,026
Joplin	—	278	681	4,622	4,264	3,192	1,607	696	12,917	1,162	1,520	20,000	13,319
Kansas City	—	—	54,736	44,038	104,789	49,887	61,308	56,296	63,467	58,145	129,096	1,078,637	246,587
Kirkwood	—	—	—	2,147	3,534	2,215	1,389	—	1,335	140	13,440	12,314	15,466
Lees Summit	—	—	—	4,936	6,995	7,352	1,877	859	5,699	3,753	9,556	91,154	18,662
O Fallon	—	—	—	1,887	2,894	—	4,876	—	1,425	1,008	1,772	21,436	4,807
Raytown	—	—	795	2,035	3,162	—	—	—	2,149	18	—	785	5,080
Springfield	—	3,222	5,220	17,301	14,612	11,734	16,698	2,645	20,868	7,283	219,723	273,639	104,023
St Charles	—	—	139	7,475	9,084	6,535	2,846	5,304	2,723	1,587	2,661	25,375	20,363
St Joseph	—	272	1,301	6,838	6,213	6,183	3,104	3,100	12,502	908	3,153	23,148	16,995
St Louis City	—	—	30,441	14,665	111,263	39,737	17,589	40,717	18,854	39,051	121,609	775,330	234,556
St Peters	—	—	299	10,002	3,853	—	5,652	—	3,847	1,560	2,440	36,465	12,121
University City	—	—	—	2,627	4,852	2,601	1,967	—	2,346	1,615	1,450	25,172	10,289

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total	Capital outlay	
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
MONTANA												
Billings	91,195	Jun	76,771	64,285	1,497	7,238	55,171	17,208	12,486	65,034	56,739	6,157
Bozeman	28,522	Jun	21,873	19,133	1	3,114	15,968	6,045	2,740	21,036	18,264	945
Butte-Silver Bow	34,051	Jun	40,573	33,457	499	6,660	26,099	12,021	7,116	48,783	42,885	15,955
Great Falls	57,758	Jun	38,472	31,538	—	3,982	26,106	9,130	6,934	34,979	31,533	1,185
Helena	27,982	Jun	22,133	18,199	312	2,912	14,938	5,815	3,934	22,981	19,506	391
Missoula	51,204	Jun	27,475	27,475	198	4,546	22,560	12,974	—	30,471	30,471	6,799
NEBRASKA												
Bellevue	42,807	Jul	23,999	23,999	91	2,960	20,220	14,026	—	21,033	21,033	3,102
Grand Island	41,177	Jul	74,523	40,351	359	4,203	35,141	15,100	34,172	66,976	31,890	2,408
Kearney	27,314	Jul	27,820	23,492	4	3,382	17,384	5,545	4,328	29,915	27,548	9,108
Lincoln	209,192	Jul	388,041	228,993	9,055	24,164	194,004	77,358	159,048	354,626	212,426	48,545
Omaha	364,253	Jul	312,755	270,904	7,896	29,861	228,964	175,826	41,851	287,598	268,168	38,690
NEVADA												
Carson city	47,237	Jun	123,581	118,769	2,182	16,125	98,142	15,436	4,812	108,532	103,891	5,522
Henderson	122,339	Jun	160,421	137,037	1,381	40,245	90,997	33,681	23,384	169,809	142,365	49,491
Las Vegas	376,906	Jun	433,864	433,846	7,634	123,499	271,715	102,206	18	385,513	384,733	84,073
North Las Vegas	78,659	Jun	116,281	88,900	1,453	22,118	55,635	20,633	27,381	110,069	85,253	17,029
Reno	155,499	Jun	158,237	158,237	5,419	35,565	109,684	61,888	—	153,732	153,732	32,332
Sparks	59,496	Jun	55,678	55,678	1,588	16,571	36,810	21,462	—	68,048	68,048	21,911
NEW HAMPSHIRE												
Concord	37,021	Dec	40,058	36,294	—	1,675	33,195	21,568	3,764	43,297	35,661	6,628
Dover	25,766	Jun	50,610	48,281	2,645	5,289	40,322	34,034	2,329	51,101	48,172	3,213
Manchester	100,967	Dec	193,248	181,621	3,776	20,433	157,412	119,577	11,627	189,227	179,626	14,760
Nashua	81,094	Jun	151,735	150,344	778	13,161	136,405	117,665	1,391	152,669	150,844	14,955
Portsmouth	25,034	Jun	56,151	53,355	1,854	7,292	44,206	34,095	2,796	53,982	49,442	791
Rochester	27,704	Jun	51,949	48,679	31	7,076	41,322	37,220	3,270	40,657	38,413	2,273
NEW JERSEY												
Atlantic city	38,361	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bayonne	60,499	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Camden	84,844	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Clifton	71,305	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
East Orange	70,534	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Elizabeth	110,149	Jun	140,444	129,608	9,967	46,770	72,871	49,254	10,836	141,883	129,712	6,927
Englewood	25,148	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Fair Lawn	30,876	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Fort Lee	33,118	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Garfield	27,054	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hackensack	37,467	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hoboken	33,136	Dec	72,254	66,952	6,736	17,227	42,657	20,229	5,302	58,873	58,536	2,884
Jersey City	229,039	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kearny	35,112	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Linden	36,857	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Long Branch	28,918	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Millville	26,366	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Brunswick	41,534	Dec	110,009	103,563	8,146	40,442	54,481	39,416	6,446	109,707	104,999	6,399
Newark	268,510	Dec	563,977	522,827	38,580	172,521	289,629	151,830	41,150	529,491	492,506	21,892
Paramus	25,552	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Passaic	57,039	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Paterson	150,270	Jun	156,081	156,081	21,085	45,680	88,766	67,445	—	156,240	156,240	7,742
Perth Amboy	42,262	Dec	51,463	46,210	4,871	14,038	27,033	17,300	5,253	51,559	45,284	6,154
Plainfield	46,254	Jun	46,341	46,341	93	12,316	33,468	24,893	—	43,079	42,739	2,837
Rahway	25,228	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Sayreville	37,352	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Trenton	85,437	Jun	321,458	297,181	12,546	178,164	106,217	76,381	24,277	317,535	294,386	16,814
Union City	57,126	Dec	146,501	146,501	1,085	89,724	55,692	46,980	—	141,008	141,008	7,637
Vineland	55,906	Jun	86,090	42,460	1,552	20,002	20,864	14,105	43,630	86,928	42,549	2,861
West New York	37,695	Jun	99,498	94,747	1,859	48,761	44,117	36,227	4,751	100,887	98,812	5,027
Westfield	29,125	Dec	20,233	20,233	—	4,064	16,059	11,366	—	22,922	22,922	—
NEW MEXICO												
Alamogordo	29,036	Jun	26,130	23,148	689	6,753	15,527	8,747	2,982	27,287	23,413	7,142
Albuquerque	419,681	Jun	675,555	618,284	46,245	162,789	397,825	168,389	57,271	782,694	623,247	171,717
Carlsbad	26,535	Jun	23,878	19,765	890	6,439	12,167	6,854	4,113	23,063	20,999	3,814
Clovis	34,663	Jun	19,879	19,879	222	5,934	13,621	8,525	—	21,201	21,201	4,504
Farmington	37,936	Jun	132,524	78,016	404	14,227	63,385	16,056	54,508	116,744	80,852	9,611
Hobbs	27,986	Jun	32,057	29,963	—	12,762	16,701	9,782	2,094	30,693	28,908	6,261
Las Cruces	74,779	Jun	64,408	49,555	1,004	4,725	43,141	21,564	14,853	78,384	63,150	8,843
Rio Rancho	46,565	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Roswell	47,559	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Santa Fe	66,522	Jun	116,295	102,835	5,889	28,905	67,236	35,704	13,460	137,383	116,637	31,693

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
MONTANA													
Billings	—	—	9	4,222	7,330	8,618	2,353	1,593	8,546	4,026	8,295	73,483	24,825
Bozeman	—	—	—	1,406	2,083	1,283	899	515	3,757	1,402	2,772	26,150	7,476
Butte-Silver Bow	—	997	1,871	2,974	4,010	2,827	1,784	12,644	2,891	410	5,898	61,955	12,984
Great Falls	—	—	218	2,621	4,040	4,040	3,611	3,359	3,633	1,028	3,446	40,394	16,663
Helena	—	—	65	2,854	2,961	1,655	1,335	541	5,888	582	3,475	18,844	7,610
Missoula	—	—	1,351	2,208	4,601	4,035	1,711	240	3,126	3,296	—	48,976	10,648
NEBRASKA													
Bellevue	—	208	209	3,311	4,025	2,749	1,049	542	4,777	196	—	7,268	7,035
Grand Island	—	—	151	4,885	4,126	4,311	2,100	702	5,167	1,112	35,086	59,000	17,564
Kearney	26	—	—	3,494	2,676	452	2,309	1,241	7,039	813	2,367	23,206	6,538
Lincoln	—	—	71,856	21,015	16,555	11,494	11,666	5,881	19,885	5,925	142,200	429,463	98,814
Omaha	—	—	90	46,452	45,180	34,223	23,061	8,701	37,713	8,156	19,430	202,506	122,850
NEVADA													
Carson city	—	1,049	55,138	4,962	8,152	3,184	4,929	—	2,890	2,211	4,641	65,856	42,967
Henderson	—	—	—	7,764	16,363	24,533	12,539	2,205	21,480	18,732	27,444	328,398	47,000
Las Vegas	—	583	2,221	48,082	57,376	38,359	22,871	11,647	44,285	9,854	780	170,702	108,438
North Las Vegas	—	—	397	8,342	17,956	8,209	3,962	2,880	7,757	1,890	24,816	62,931	41,669
Reno	—	—	1,011	17,869	36,610	19,045	10,225	7,575	13,894	11,411	—	160,695	54,759
Sparks	—	355	26	6,567	9,567	7,493	6,035	7,219	10,311	2,720	—	62,262	20,964
NEW HAMPSHIRE													
Concord	—	1,152	354	3,908	4,509	4,977	2,196	—	3,698	841	7,636	43,123	14,800
Dover	21,092	518	147	1,541	3,027	2,594	1,156	754	4,176	1,049	2,929	35,160	22,179
Manchester	79,542	1,059	2,598	14,014	12,424	12,802	4,885	1,931	8,539	5,426	9,601	186,365	88,838
Nashua	86,004	435	1,590	6,622	9,632	8,297	1,450	935	8,499	2,426	1,825	55,525	69,181
Portsmouth	21,876	476	2,750	2,253	4,734	3,375	594	—	5,106	748	4,540	32,693	12,483
Rochester	24,023	389	280	1,295	2,485	1,879	505	—	1,514	792	2,244	20,546	6,312
NEW JERSEY													
Atlantic city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bayonne	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Camden	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Clifton	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
East Orange	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Elizabeth	—	447	1,835	6,395	25,286	14,789	4,327	15,080	19,740	7,843	12,171	160,865	49,067
Englewood	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Fair Lawn	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Fort Lee	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Garfield	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hackensack	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hoboken	—	1,147	621	652	9,105	7,556	873	8,349	3,675	5,263	337	81,371	24,921
Jersey City	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kearny	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Linden	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Long Branch	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Millville	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Brunswick	55,157	1,200	321	1,174	9,589	5,064	940	9,663	5,764	419	4,708	113,607	60,246
Newark	—	48,996	17,581	8,815	83,156	42,198	10,214	70,666	54,074	8,716	36,985	189,379	193,408
Paramus	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Passaic	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Paterson	—	14,755	1,965	7,688	29,158	16,800	2,140	7,730	25,781	6,119	—	94,854	65,461
Perth Amboy	—	959	380	1,231	8,939	2,988	1,216	1,250	12,420	2,920	6,275	93,974	17,796
Plainfield	—	4,175	671	3,242	9,008	5,856	498	208	2,127	806	340	13,624	21,156
Rahway	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Sayreville	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Trenton	141,859	3,727	2,530	2,375	27,907	19,119	3,324	24,435	18,584	4,811	23,149	130,180	129,648
Union City	86,097	684	648	922	11,454	7,322	1,167	2,775	4,770	4,083	—	65,129	73,254
Vineland	—	1,218	3,631	5,640	6,938	1,609	658	3,401	4,700	827	44,379	20,853	23,646
West New York	55,902	343	576	1,553	7,418	6,498	461	3,526	4,508	4,774	2,075	137,934	23,003
Westfield	—	59	342	1,413	4,650	2,993	1,009	—	2,032	139	—	3,190	9,123
NEW MEXICO													
Alamogordo	—	—	192	3,344	4,003	338	4,286	577	3,434	782	3,874	23,308	7,313
Albuquerque	—	3,307	9,178	50,934	79,355	34,074	88,839	26,047	75,106	53,810	159,447	1,120,960	214,178
Carlsbad	—	—	616	1,478	3,886	1,999	2,394	281	3,612	302	2,064	4,675	10,394
Clovis	—	—	1,283	2,951	4,111	3,034	1,347	—	3,944	1,249	—	17,470	15,459
Farmington	—	—	58	7,787	6,770	3,635	9,060	—	6,578	33,156	35,892	968,286	19,192
Hobbs	—	75	327	4,647	8,377	3,205	1,619	—	3,004	1,180	1,785	16,981	12,141
Las Cruces	—	—	51	9,171	7,917	4,167	7,035	2,047	8,885	7,673	15,234	145,489	32,517
Rio Rancho	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Roswell	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Santa Fe	—	8,326	—	17,383	10,017	6,462	15,100	5,840	18,792	8,132	20,746	224,056	33,363

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue				Utility, liquor store, and employee retirement revenue	General expenditure				
			Total	Total	Intergovernmental revenue			General revenue from own sources		Total	Total	Capital outlay
					From Federal government	From state government		Total	Taxes			
1	2	3	4	5	6	7	8	9	10	11	12	
NEW YORK												
Albany	103,564	Dec	133,029	125,125	4,000	17,013	71,614	39,461	7,904	123,355	117,391	4,790
Auburn	29,774	Jun	34,816	32,302	1,862	4,838	20,237	8,814	2,514	42,132	39,904	9,690
Binghamton	48,294	Dec	54,111	51,260	5,320	8,095	27,166	18,795	2,851	55,494	52,257	7,722
Buffalo	310,548	Jun	865,206	836,751	56,367	422,224	274,495	117,340	28,455	949,585	931,026	46,304
Elmira	32,009	Dec	34,771	28,509	2,337	4,665	15,985	8,621	6,262	33,853	29,472	5,219
Freeport	40,164	Feb	47,662	29,291	511	1,309	27,469	17,575	18,371	50,651	34,736	3,767
Hempstead	46,609	May	41,421	37,446	4,314	2,483	30,549	26,795	3,975	50,571	47,222	5,100
Ithaca	28,507	Dec	38,517	36,152	1,771	4,562	26,472	15,380	2,365	37,335	34,369	2,478
Jamestown	33,154	Dec	75,909	47,588	1,888	12,947	28,510	10,410	28,321	74,708	54,449	3,346
Lindenhurst	26,499	Feb	8,942	8,942	12	832	7,931	5,699	—	8,996	8,996	566
Long Beach	34,335	Jun	47,418	44,142	2,239	3,927	32,861	20,980	3,276	55,079	50,662	13,845
Mount Vernon	67,112	Dec	62,612	59,230	7,237	9,673	42,075	34,506	3,382	60,176	57,533	3,705
New Rochelle	67,369	Dec	83,481	83,244	11,968	8,665	62,464	47,541	237	92,830	92,749	10,109
New York	7,380,906	Jun	52,828,641	43,756,189	2,534,438	14,088,779	27,003,322	19,368,172	9,072,452	50,811,852	41,433,578	6,445,505
Newburgh	26,248	Dec	33,551	30,467	3,844	4,356	17,535	9,816	3,084	32,101	29,758	2,136
Niagara Falls	58,357	Dec	102,257	95,262	6,971	18,017	62,042	28,438	7,005	127,700	97,299	4,944
North Tonawanda	33,773	Dec	34,036	31,611	2,913	3,967	20,488	14,509	2,425	34,777	32,590	2,990
Poughkeepsie	27,808	Dec	43,691	41,630	3,971	5,078	24,131	11,836	2,061	42,823	36,282	3,943
Rochester	221,594	Jun	669,509	640,540	32,092	295,541	240,210	152,892	28,969	691,907	674,114	63,634
Rome	40,979	Dec	51,318	47,084	6,511	9,938	27,911	18,946	4,234	48,286	45,296	6,362
Saratoga Springs	25,118	Dec	27,793	25,989	2,259	2,791	14,508	8,637	1,804	29,198	27,640	3,643
Schenectady	62,893	Dec	70,538	64,886	10,439	8,860	34,371	20,162	5,652	73,651	66,570	12,421
Syracuse	155,865	Dec	363,591	352,966	13,757	194,773	92,359	31,544	10,625	400,313	391,420	14,220
Troy	52,518	Dec	69,565	62,862	22,661	10,133	22,378	16,070	6,703	71,084	65,684	2,557
Utica	61,368	Mar	74,370	62,298	13,197	10,264	38,837	25,894	12,072	86,714	75,191	7,641
Valley Stream	34,091	May	18,413	18,413	—	816	17,369	15,192	—	18,851	18,851	1,048
Watertown	28,700	Jun	37,864	33,727	3,575	3,418	16,428	8,466	4,137	37,625	32,226	3,297
White Plains	49,653	Jun	106,928	102,745	5,298	5,517	91,744	64,682	4,183	97,369	94,330	6,052
Yonkers	190,316	Jun	462,056	450,423	10,598	161,119	278,180	242,720	11,633	482,922	476,545	34,053
NORTH CAROLINA												
Asheville	64,067	Jun	85,630	71,798	4,194	9,225	46,893	24,600	13,832	91,177	63,610	6,566
Burlington	40,402	Jun	46,197	38,516	796	5,745	26,805	11,259	7,681	42,233	33,901	3,500
Cary	75,676	Jun	82,632	77,772	711	4,779	62,354	33,830	4,860	67,207	44,430	6,566
Chapel Hill	44,244	Jun	40,373	38,914	5,617	4,776	22,029	15,512	1,459	39,343	31,753	3,413
Charlotte	441,297	Jun	775,192	718,125	51,803	64,308	538,943	207,659	57,067	680,084	527,233	105,682
Concord	32,944	Jun	82,204	43,468	4,025	4,605	30,643	14,541	38,736	90,698	42,804	7,555
Durham	149,799	Jun	195,563	182,639	6,578	14,035	132,720	54,824	12,924	177,304	144,122	16,237
Fayetteville	79,631	Jun	236,428	102,460	5,955	10,651	70,607	27,400	133,968	238,214	91,162	16,870
Gastonia	56,575	Jun	113,094	55,044	2,518	6,890	36,678	14,383	58,050	133,248	67,418	16,212
Goldensboro	40,801	Jun	30,210	28,364	3,308	4,592	16,273	7,656	1,846	27,647	24,944	1,938
Greensboro	195,426	Jun	247,768	222,116	7,314	25,701	159,407	88,486	25,652	260,914	206,968	25,215
Greenville	54,602	Jun	165,475	42,147	2,291	6,002	26,591	13,270	123,328	164,860	40,966	8,528
Hickory	30,523	Jun	52,010	49,902	1,804	11,010	29,338	16,382	3,108	54,853	47,479	14,707
High Point	74,417	Jun	164,588	86,069	2,603	15,179	58,036	30,100	78,519	162,410	75,463	5,408
Jacksonville	69,889	Jun	33,975	31,592	2,367	4,576	16,562	7,096	2,383	34,682	30,218	4,786
Kannapolis	35,631	Jun	16,899	15,284	889	2,952	8,713	5,963	1,615	19,491	13,382	2,636
Kinston	25,072	Jun	73,793	30,232	329	10,942	14,171	5,754	43,561	77,009	25,703	490
Raleigh	243,835	Jun	253,365	240,515	15,212	27,724	162,233	97,413	12,850	234,638	193,741	38,632
Rocky Mount	52,635	Jun	129,849	43,382	1,863	8,098	27,228	12,100	86,467	124,794	44,326	5,877
Wilmington	62,192	Jun	72,408	66,583	8,726	8,117	42,483	17,983	5,825	72,244	50,545	2,387
Wilson	39,931	Jun	140,534	40,204	2,850	5,112	28,644	10,408	100,330	136,026	34,293	3,002
Winston Salem	153,541	Jun	279,153	247,241	29,146	25,903	173,919	67,347	31,912	232,888	175,881	22,955
NORTH DAKOTA												
Bismarck	53,514	Dec	59,613	50,790	2,230	3,883	44,154	17,375	8,823	52,922	44,775	10,314
Fargo	83,778	Dec	89,354	74,548	4,321	6,387	61,893	24,674	14,806	95,956	76,280	33,636
Grand Forks	50,675	Dec	51,887	46,245	2,296	4,618	39,331	17,371	5,642	57,208	48,030	13,863
Minot	35,926	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OHIO												
Akron	216,882	Dec	303,955	270,489	17,193	30,171	220,786	144,234	33,466	302,375	264,020	68,970
Barberton	27,249	Dec	24,972	22,190	—	4,338	17,804	10,142	2,782	23,967	21,425	1,987
Beavercreek	31,054	Dec	11,941	11,941	—	2,902	8,953	6,711	—	13,893	13,893	3,995
Bowling Green	28,307	Dec	42,680	20,956	820	2,370	17,766	10,631	21,724	45,032	22,211	5,701
Brunswick	31,641	Dec	14,378	14,368	153	2,475	11,126	6,992	10	11,769	11,445	1,857
Canton	81,079	Dec	87,741	79,468	4,842	11,394	63,232	39,386	8,273	92,198	77,109	9,822
Cincinnati	345,818	Dec	732,787	658,243	37,661	55,053	496,645	286,112	74,544	703,948	647,941	153,838
Cleveland	498,246	Dec	940,263	684,844	75,678	86,209	522,220	338,280	255,419	975,707	643,289	63,425
Cleveland Heights	54,293	Dec	49,093	42,481	1,621	3,585	34,608	25,815	6,612	44,543	38,633	1,111
Columbus	657,053	Dec	893,849	770,215	37,739	70,420	653,769	383,671	123,634	892,082	757,294	144,535
Cuyahoga Falls	49,278	Dec	64,882	40,253	—	5,151	34,990	18,527	24,629	66,111	41,361	6,266
Dayton	172,947	Dec	292,014	257,346	17,193	19,051	220,327	120,677	34,668	307,629	269,522	53,083
East Cleveland	31,141	Dec	23,126	19,936	1,894	3,508	14,534	9,443	3,190	20,151	17,324	—
Elyria	56,729	Dec	51,958	48,036	665	7,179	40,192	24,597	3,922	48,905	45,138	4,980
Euclid	52,472	Dec	49,785	49,785	1,587	2,822	45,376	28,097	—	47,559	47,559	2,889
Fairborn	30,529	Dec	22,479	20,335	590	2,578	16,623	7,683	2,144	20,969	18,576	1,221

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.										Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
	General expenditure—Con.												
	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			Utility, liquor store, and employee retirement expenditure
13	14	15	16	17	18	19	20	21	22	23	24	25	
NEW YORK													
Albany	—	35	150	7,559	23,766	20,503	6,349	2,684	10,913	18,341	5,964	185,552	43,530
Auburn	—	—	—	3,289	3,440	3,244	1,365	2,060	12,056	5,853	2,228	81,672	11,946
Binghamton	—	1,162	33	4,879	7,060	7,830	2,478	3,328	7,932	2,016	3,237	24,979	23,273
Buffalo	443,934	64	2,318	33,308	57,191	44,447	5,589	36,753	43,459	37,436	18,559	541,516	163,606
Elmira	—	9	4	2,916	4,279	3,237	1,201	4,786	1,082	1,299	4,381	28,136	12,102
Freeport	—	—	3	2,414	9,280	850	2,284	536	3,384	1,785	15,915	17,755	19,514
Hempstead	—	—	—	3,592	10,277	1,744	1,912	6,130	2,475	1,479	3,349	25,324	24,223
Ithaca	—	2	—	2,727	4,815	3,896	3,907	1,885	4,470	2,758	2,966	31,047	15,687
Jamestown	24,582	—	—	2,364	3,834	3,679	1,433	2,159	4,186	3,688	20,259	33,360	13,059
Lindenhurst	—	—	—	1,373	—	1,154	571	—	870	214	—	1,531	3,334
Long Beach	—	52	—	4,199	10,000	2,036	3,685	186	6,868	3,811	4,417	50,334	22,069
Mount Vernon	—	4,924	672	1,411	10,694	7,850	1,632	3,125	3,900	2,230	2,643	19,587	28,923
New Rochelle	—	601	1,231	4,715	15,228	12,040	2,370	3,616	4,058	10,517	81	92,771	33,923
New York	9,451,106	7,452,571	4,065,066	1,205,840	2,878,018	1,055,739	617,126	2,805,394	2,199,449	1,896,508	9,378,274	46,925,793	17,111,936
Newburgh	—	1,642	—	2,140	5,922	4,299	832	1,874	4,320	2,544	2,343	25,630	10,762
Niagara Falls	—	3,609	—	3,692	10,548	9,468	8,381	2,943	15,302	16,455	30,401	199,405	33,921
North Tonawanda	—	5	26	3,317	3,447	2,922	2,731	494	5,941	2,699	2,187	24,483	13,942
Poughkeepsie	—	2,829	38	1,872	5,774	3,304	737	971	5,673	2,402	6,541	31,445	14,375
Rochester	375,739	1,780	—	20,127	45,883	30,642	22,715	23,331	17,731	24,328	17,793	371,116	133,100
Rome	—	—	30	6,211	4,485	4,284	1,070	5,770	5,341	5,188	2,990	48,856	13,978
Saratoga Springs	—	—	68	2,448	3,652	2,377	2,832	2,275	4,019	517	1,558	12,706	12,349
Schenectady	—	—	—	6,095	9,661	6,977	2,306	6,491	11,733	4,717	7,081	48,365	23,823
Syracuse	212,739	—	—	15,805	25,069	23,233	2,763	10,605	8,887	29,796	8,893	424,854	69,177
Troy	—	—	100	2,878	7,370	8,468	1,197	22,249	3,717	7,009	5,400	69,355	18,556
Utica	—	2,391	31	3,048	8,737	7,618	2,329	4,590	5,213	6,998	11,523	58,357	23,652
Valley Stream	—	—	18	2,678	169	1,018	1,853	—	4,014	832	—	9,408	7,724
Watertown	—	1	—	3,396	4,025	5,007	1,275	1,846	3,032	5,086	5,399	53,561	11,790
White Plains	—	4,104	—	6,229	17,856	11,981	5,147	1,965	6,784	7,036	3,039	92,220	48,423
Yonkers	248,755	—	—	14,677	40,870	31,104	5,879	—	10,118	16,027	6,377	270,667	234,685
NORTH CAROLINA													
Asheville	—	—	61	7,923	10,589	9,669	6,762	3,718	10,045	2,289	27,567	92,570	29,510
Burlington	—	—	387	2,807	6,225	3,398	4,755	444	9,287	878	8,332	22,492	15,243
Cary	—	—	—	2,326	5,056	5,567	3,873	—	9,953	1,624	22,777	40,895	19,730
Chapel Hill	—	—	—	1,711	6,150	3,062	1,516	2,726	2,813	1,617	7,590	21,880	17,471
Charlotte	1,500	—	2,885	48,183	88,130	41,365	27,999	20,124	53,527	77,657	152,851	1,331,113	173,599
Concord	—	—	17	2,987	4,831	6,889	2,214	526	9,769	2,006	47,894	74,525	15,380
Durham	—	—	—	14,422	26,324	13,767	8,935	6,718	35,720	12,284	33,182	252,385	75,077
Fayetteville	—	—	—	9,592	25,177	9,059	6,823	1,753	19,514	6,105	107,052	207,387	47,734
Gastonia	—	—	27	13,821	9,860	5,374	2,883	1,646	12,486	4,671	65,830	98,644	25,336
Goldsboro	—	—	88	4,933	4,777	3,380	1,561	139	4,234	122	2,703	34,952	12,991
Greensboro	—	—	85	20,952	37,456	17,893	33,117	7,009	31,424	12,295	53,946	262,145	80,394
Greenville	—	—	141	3,851	8,270	4,929	3,539	875	10,428	809	123,894	42,299	25,131
Hickory	—	—	55	10,067	5,021	4,548	2,509	642	8,240	375	7,374	26,019	14,192
High Point	—	—	32	5,648	11,189	8,660	5,690	1,942	16,369	3,391	86,947	61,417	42,043
Jacksonville	—	—	90	2,932	5,205	2,999	2,437	578	7,446	1,995	4,464	26,922	9,066
Kannapolis	—	—	—	1,382	3,869	1,561	16	789	2,969	282	6,109	17,082	4,014
Kinston	10,643	—	58	1,457	1,359	891	956	2,796	4,742	224	51,306	21,127	14,018
Raleigh	—	1,229	230	22,919	30,131	17,011	31,207	6,976	28,037	7,640	40,897	225,109	79,725
Rocky Mount	—	—	10	4,757	7,363	5,517	3,098	1,248	9,891	1,087	81,468	27,301	18,445
Wilmington	—	—	—	3,247	9,000	5,865	4,158	4,487	9,498	2,328	21,699	78,119	17,377
Wilson	—	—	—	3,396	5,312	4,298	3,292	1,798	8,042	77	101,733	6,914	15,024
Winston Salem	—	—	95	16,563	31,326	12,861	14,498	20,010	42,808	7,069	57,007	197,669	75,594
NORTH DAKOTA													
Bismarck	—	—	635	7,404	5,169	3,042	1,457	794	4,264	5,600	8,147	86,557	14,509
Fargo	—	250	2,600	2,664	5,026	3,672	4,795	2,510	5,080	7,054	19,676	184,590	18,357
Grand Forks	—	—	1,245	3,484	4,302	3,826	3,760	2,142	7,166	4,244	9,178	90,145	12,641
Minot	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OHIO													
Akron	—	—	19,732	28,561	37,658	23,564	31,741	5,192	42,789	5,600	38,355	232,355	101,340
Barberton	—	—	1,068	2,843	3,399	2,874	1,247	799	3,130	2,174	2,542	38,376	9,785
Beavercreek	—	—	86	2,824	4,730	—	3,109	—	—	689	—	16,118	4,398
Bowling Green	—	—	—	1,987	5,003	—	589	903	6,578	1,566	22,821	12,904	7,826
Brunswick	—	—	35	1,601	2,209	1,085	1,262	104	1,879	565	324	7,370	4,482
Canton	—	—	3,366	8,021	13,671	12,015	2,199	4,351	11,640	1,608	15,089	32,314	32,682
Cincinnati	—	—	34,173	61,975	75,590	52,564	45,737	26,399	156,387	16,524	56,007	245,745	279,944
Cleveland	—	3,144	29,407	44,730	146,839	69,095	49,194	69,297	39,077	26,451	332,418	1,502,334	318,763
Cleveland Heights	—	—	435	3,754	5,834	4,798	2,112	4,458	3,573	1,310	5,910	14,875	19,809
Columbus	—	—	30,089	67,442	152,073	98,181	53,294	16,460	143,507	60,948	134,788	1,402,464	294,000
Cuyahoga Falls	—	—	—	2,982	12,469	—	3,562	882	9,638	961	24,750	23,050	20,548
Dayton	—	400	—	25,874	45,311	29,620	5,300	15,520	25,712	19,133	38,107	277,357	137,000
East Cleveland	—	—	—	852	4,082	2,755	236	1,701	4,356	—	2,827	—	12,090
Elyria	—	—	1,357	6,184	8,929	5,782	2,047	554	8,583	3,328	3,767	24,343	21,338
Euclid	—	—	790	3,349	7,792	7,388	3,271	2,120	10,928	1,114	—	23,899	21,067
Fairborn	—	—	71	313	3,909	3,219	309	734	3,769	690	2,393	8,773	11,868

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
OHIO—Con.												
Fairfield	42,163	Dec	33,260	30,157	65	3,693	26,399	14,722	3,103	29,783	26,578	5,454
Findlay	36,900	Dec	31,119	25,500	—	3,779	21,721	12,112	5,619	35,730	27,801	8,538
Gahanna	31,338	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Garfield Heights	30,207	Dec	20,590	20,590	—	3,878	16,712	13,194	—	17,791	17,791	334
Hamilton	61,833	Dec	159,513	73,747	2,187	6,026	65,054	22,950	85,766	157,230	63,380	3,939
Huber Heights	38,939	Dec	22,477	19,822	—	4,479	15,180	10,815	2,655	23,819	21,014	4,517
Kent	27,072	Dec	21,868	19,314	571	2,794	15,902	10,109	2,554	25,747	23,316	7,696
Kettering	58,204	Dec	47,525	47,525	601	8,469	38,455	28,174	—	38,390	38,390	3,725
Lakewood	55,731	Dec	49,950	41,731	2,637	6,921	31,972	23,002	8,219	43,908	36,311	770
Lancaster	35,442	Dec	43,069	26,925	666	3,914	22,345	10,344	16,144	42,878	27,085	494
Lima	42,913	Dec	35,953	28,995	2,016	2,756	24,223	14,837	6,958	34,908	27,396	1,550
Lorain City	69,800	Dec	51,496	45,583	1,496	7,784	36,303	22,361	5,913	53,064	42,131	5,741
Mansfield	50,906	Dec	46,806	41,289	1,885	5,867	32,032	21,990	5,517	43,278	39,614	6,479
Maple Heights	25,971	Dec	19,052	18,477	201	5,335	12,941	10,742	575	23,392	17,883	3,697
Marion	33,291	Dec	28,665	28,613	2,172	4,372	22,037	10,301	52	27,588	27,038	3,748
Massillon	30,671	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Mentor	50,251	Dec	41,156	41,156	—	6,318	34,597	27,633	—	37,918	37,918	8,682
Middletown	48,023	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Newark	48,856	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Olmsted	34,562	Dec	34,440	34,383	3,873	5,453	25,057	17,167	57	34,008	30,164	10,065
North Royalton	27,272	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Parma	85,006	Dec	44,955	44,955	1,248	9,065	34,462	29,978	—	46,444	46,444	10,310
Reynoldsburg	29,081	Dec	14,626	12,721	—	1,424	11,297	6,266	1,905	14,698	12,711	3,843
Sandusky	29,008	Dec	23,789	20,361	—	2,945	17,416	11,457	3,428	23,492	20,381	3,329
Shaker Heights	29,206	Dec	36,322	36,322	334	2,740	32,878	23,953	—	37,340	37,340	5,903
Springfield	67,460	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Stow	30,864	Dec	16,126	16,126	38	2,557	13,407	12,260	—	12,757	12,757	224
Strongsville	41,260	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Toledo	317,606	Dec	315,278	289,807	19,453	29,818	238,794	162,946	25,471	330,611	300,942	57,296
Upper Arlington	32,854	Dec	25,019	24,824	—	3,115	21,709	16,471	195	21,427	21,212	625
Warren	48,347	Dec	49,820	42,369	3,647	2,816	34,325	16,390	7,451	62,070	55,436	19,820
Westerville	33,701	Dec	55,840	33,896	—	3,818	30,078	17,362	21,944	48,593	32,364	9,248
Westlake	30,037	Dec	32,049	32,049	—	4,061	27,794	18,989	—	26,828	26,828	3,631
Youngstown	87,405	Dec	85,836	69,648	9,967	7,337	49,314	29,997	16,188	86,170	72,106	—
Zanesville	27,355	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OKLAHOMA												
Bartlesville	33,733	Jun	29,826	26,636	11	551	26,074	14,775	3,190	29,743	23,506	5,216
Broken Arrow	69,175	Jun	38,110	32,463	273	585	31,589	19,414	5,647	34,802	30,211	8,973
Edmond	63,475	Jun	75,906	34,708	706	972	33,030	16,763	41,198	78,447	41,810	8,185
Enid	45,724	Jun	41,876	36,792	1,669	2,841	32,282	17,032	5,084	43,976	37,848	10,861
Lawton	82,582	Jun	51,592	41,168	1,869	882	38,330	25,045	10,424	41,823	37,664	2,575
Midwest city	54,252	Jun	108,733	104,838	1,049	166	103,623	19,935	3,895	94,406	92,185	5,466
Moore	44,472	Jun	23,051	19,300	20	442	18,837	10,855	3,751	25,052	23,765	2,290
Muskogee	37,891	Jun	90,085	84,636	—	717	83,748	16,550	5,449	86,832	83,137	2,746
Norman	90,228	Jun	156,012	147,441	2,061	8,505	136,875	29,571	8,571	147,056	138,922	21,807
Oklahoma city	469,852	Jun	578,689	511,487	23,694	22,648	465,094	287,971	67,202	511,009	440,971	64,001
Ponca City	26,182	Jun	45,249	19,911	1,507	361	18,043	8,299	25,338	43,621	23,487	1,685
Shawnee	26,833	Jun	45,104	41,869	1,262	852	39,755	12,266	3,235	45,430	37,871	4,345
Stillwater	38,487	Jun	88,757	61,518	—	2,005	59,513	13,524	27,239	83,829	56,919	4,952
Tulsa	378,491	Jun	554,896	480,358	17,402	9,816	450,814	203,926	74,538	616,480	511,706	149,551
OREGON												
Albany	37,919	Jun	39,943	34,374	110	3,088	28,550	14,895	5,569	36,279	30,041	7,041
Beaverton	63,224	Jun	45,032	38,525	221	3,897	31,081	16,407	6,507	36,656	29,197	4,496
Bend	31,733	Jun	33,721	29,972	309	2,773	25,041	14,042	3,749	29,440	23,727	3,422
Corvallis	47,518	Jun	52,324	47,031	412	4,380	40,617	22,541	5,293	46,711	37,983	5,839
Eugene	123,718	Jun	269,886	155,505	3,996	10,597	122,797	61,801	114,381	267,498	147,502	34,413
Gresham	81,583	Jun	59,893	55,071	481	5,934	42,604	28,580	4,822	84,202	79,869	41,430
Hillsboro	52,479	Jun	71,118	64,110	—	3,108	61,002	27,380	7,008	55,882	41,872	9,230
Keizer	27,642	Jun	11,196	9,582	—	1,867	7,715	3,818	1,614	13,808	12,708	5,110
Lake Oswego	34,661	Jun	40,026	35,589	128	720	31,897	22,194	4,437	37,285	34,873	10,258
Medford	56,067	Jun	52,203	47,581	788	2,722	42,456	25,393	4,622	46,514	40,589	11,046
Portland	480,824	Jun	707,685	645,402	32,147	32,899	551,304	320,837	62,283	806,334	686,370	158,292
Salem	122,566	Jun	128,345	116,728	3,766	8,077	102,408	53,518	11,617	126,863	113,328	19,313
Springfield	49,430	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tigard Town	35,651	Jun	28,541	24,107	165	2,163	20,168	15,136	4,434	21,504	17,548	3,932

Table 18. **Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
	General expenditure—Con.													
	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	Utility, liquor store, and employee retirement expenditure			
13	14	15	16	17	18	19	20	21	22	23	24	25		
OHIO—Con.														
Fairfield	—	—	789	4,942	4,818	2,142	2,015	58	4,690	2,685	3,205	38,344	8,462	
Findlay	—	—	511	3,584	5,498	3,576	787	—	6,508	1,055	7,929	50,570	11,757	
Gahanna	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Garfield Heights	—	—	77	1,283	3,812	2,343	793	160	2,000	868	—	16,865	8,798	
Hamilton	—	—	1,118	4,264	7,208	7,248	2,696	2,343	21,785	4,777	93,850	326,301	31,830	
Huber Heights	—	—	5	2,482	4,592	3,579	226	88	2,732	987	2,805	26,643	9,438	
Kent	—	121	602	4,381	2,208	2,264	841	1,267	2,956	359	2,805	8,590	8,152	
Kettering	—	—	14	8,053	7,749	4,924	7,668	578	395	885	—	16,368	20,521	
Lakewood	—	—	1,557	1,772	5,408	4,241	2,098	2,619	6,512	1,922	7,597	39,976	24,937	
Lancaster	—	—	862	2,355	5,085	4,651	1,084	733	6,477	1,465	15,793	7,161	18,259	
Lima	—	—	272	1,124	5,982	4,864	956	280	8,586	627	7,512	19,309	16,257	
Lorain City	—	—	1,316	2,579	9,323	5,559	1,566	2,384	5,418	3,442	10,933	66,144	27,037	
Mansfield	—	121	71	7,835	7,834	6,112	910	2,253	1,673	828	3,664	17,925	19,988	
Maple Heights	—	296	257	1,465	3,001	2,620	803	84	4,604	635	5,509	9,664	7,619	
Marion	—	—	822	2,411	4,239	4,253	939	3,091	7,359	257	550	7,564	5,600	
Massillon	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Mentor	—	—	597	7,309	6,633	6,220	4,170	267	531	2,236	—	34,913	20,185	
Middletown	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Newark	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
North Olmsted	—	—	77	131	6,711	3,604	2,861	917	390	3,786	2,030	3,844	60,770	10,450
North Royalton	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Parma	—	214	464	9,738	9,435	7,983	1,957	1,115	854	637	—	6,981	27,218	
Reynoldsburg	25	5	—	2,770	3,498	—	1,129	—	2,823	518	1,987	10,699	3,999	
Sandusky	—	—	6	1,229	3,124	3,451	781	986	3,050	266	3,111	9,201	9,420	
Shaker Heights	—	—	338	4,339	6,492	4,631	3,770	2,934	4,338	52	—	630	17,841	
Springfield	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Stow	—	—	177	1,923	2,522	2,602	1,206	—	118	445	—	9,205	12,933	
Strongsville	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Toledo	—	—	10,009	18,779	57,411	39,376	8,443	13,506	47,804	14,639	29,669	254,354	118,974	
Upper Arlington	—	—	140	1,899	4,076	4,984	2,290	—	2,207	809	215	14,426	12,805	
Warren	—	—	693	3,962	5,286	4,547	833	4,104	8,068	1,879	6,634	34,706	17,432	
Westerville	—	—	18	5,493	4,689	5,252	3,561	310	5,077	259	16,229	10,671	16,925	
Westlake	—	—	323	3,749	3,297	2,708	2,388	—	2,517	4,270	—	64,459	8,862	
Youngstown	—	—	1,146	5,683	13,120	10,734	1,826	14,837	11,843	1,785	14,064	33,380	32,235	
Zanesville	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
OKLAHOMA														
Bartlesville	—	—	—	2,190	3,407	2,869	2,723	—	6,177	1,195	6,237	21,614	9,988	
Broken Arrow	—	—	922	3,020	5,806	3,153	3,591	259	6,538	2,806	4,591	53,167	12,251	
Edmond	—	—	—	5,050	6,783	5,310	4,916	68	5,791	1,151	36,637	25,690	16,858	
Enid	—	—	—	3,485	3,910	3,475	1,374	1,202	11,808	3,335	6,128	120,304	16,652	
Lawton	—	40	108	2,648	9,091	6,440	2,456	1,265	6,485	93	4,159	717	28,833	
Midwest city	—	—	59,735	2,951	7,130	5,600	2,480	951	4,132	2,401	2,221	42,345	39,410	
Moore	—	78	—	1,062	3,278	2,790	127	—	1,591	3,251	1,287	39,894	8,714	
Muskogee	—	—	54,547	4,064	4,502	3,815	2,267	36	3,068	2,797	3,695	45,531	41,229	
Norman	—	—	88,820	9,094	9,271	7,545	3,864	1,581	9,533	1,838	8,134	37,788	68,489	
Oklahoma city	—	—	—	37,808	87,119	75,067	61,871	15,358	54,307	39,293	70,038	736,092	212,286	
Ponca City	—	—	142	1,387	3,059	3,086	2,426	1,339	3,287	379	20,134	34,693	14,034	
Shawnee	—	—	21,598	3,026	2,561	2,075	1,444	713	1,795	142	7,559	26,124	17,716	
Stillwater	—	59	33,414	2,424	4,969	3,564	2,915	—	3,977	689	26,910	28,099	26,523	
Tulsa	—	371	17,006	14,416	65,965	48,424	25,225	5,433	106,371	76,226	104,774	1,444,521	150,880	
OREGON														
Albany	—	—	1,192	7,380	4,534	3,239	3,492	85	3,055	830	6,238	37,656	12,113	
Beaverton	—	150	—	5,479	7,450	23	139	196	1,810	405	7,459	37,739	19,717	
Bend	—	—	725	3,128	5,044	4,923	—	—	4,027	784	5,713	15,015	14,931	
Corvallis	—	—	—	3,743	6,615	5,865	2,714	1,167	6,761	787	8,728	14,675	16,400	
Eugene	—	—	4,639	8,005	22,532	10,109	16,431	6,946	18,184	2,570	119,996	249,515	81,215	
Gresham	—	—	16	4,178	11,930	8,983	1,635	2,619	11,094	1,460	4,333	59,690	15,402	
Hillsboro	—	—	—	4,503	6,175	4,791	3,312	—	12,429	645	14,010	11,830	13,004	
Keizer	—	—	—	1,901	2,549	—	110	61	2,627	389	1,100	9,595	2,373	
Lake Oswego	159	359	—	5,987	3,857	4,026	5,004	908	4,074	1,171	2,392	25,406	12,670	
Medford	—	—	—	5,728	9,428	5,752	2,593	1,563	7,278	584	5,925	13,104	18,233	
Portland	—	—	—	68,548	99,469	59,419	60,332	43,763	183,649	56,743	119,964	1,238,756	233,701	
Salem	—	—	2,123	17,892	16,594	11,849	11,766	3,752	19,646	5,225	13,535	134,688	58,743	
Springfield	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Tigard Town	—	83	—	3,022	4,742	—	677	—	965	448	3,956	9,750	7,862	

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Total	Intergovernmental revenue		General revenue from own sources		Total	Total	Capital outlay	
					From Federal government	From state government	Total					Taxes
1	2	3	4	5	6	7	8	9	10	11	12	
PENNSYLVANIA												
Allentown	102,211	Dec	106,924	75,009	8,937	7,277	58,644	32,544	31,915	96,454	69,764	6,976
Altoona	50,101	Dec	23,835	20,909	612	5,568	14,083	10,675	2,926	22,605	20,589	4,628
Bethel Park	33,661	Dec	16,868	15,430	—	1,179	13,512	7,957	1,438	15,822	15,488	3,157
Bethlehem	70,245	Dec	68,757	51,538	2,290	5,497	43,536	20,819	17,219	82,444	62,183	11,299
Chester	40,660	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Easton	25,782	Dec	27,665	24,204	1,210	3,876	18,289	6,031	3,461	26,885	24,723	2,124
Erie	105,270	Dec	91,286	78,075	6,896	15,189	52,777	30,320	13,211	85,090	76,188	6,543
Harrisburg	50,886	Dec	64,830	64,830	5,179	6,105	52,337	17,291	—	79,578	79,578	12,243
Jonestown	26,149	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lancaster	53,597	Dec	67,900	39,500	3,482	8,457	27,444	14,049	28,400	51,520	42,255	905
Monroeville	28,591	Dec	21,253	21,253	—	925	19,441	15,170	—	20,576	20,576	2,354
New Castle	26,845	Dec	14,900	13,927	—	2,100	11,819	7,710	973	13,629	12,267	200
Norristown	30,037	Dec	19,985	18,547	995	2,639	14,913	11,641	1,438	18,527	17,053	137
Philadelphia	1,478,002	Dec	4,799,457	3,722,582	393,045	855,395	2,319,877	1,715,305	1,076,875	4,517,994	3,445,451	361,345
Pittsburgh	350,363	Dec	534,687	483,814	30,600	69,201	347,809	247,412	50,873	579,265	493,928	78,906
Plum	26,530	Dec	6,332	6,332	—	1,000	5,245	4,159	—	8,031	8,031	281
Reading	75,723	Dec	72,456	55,607	4,900	7,007	42,038	23,051	16,849	64,317	52,446	2,877
Scranton	77,189	Dec	47,087	46,556	1,450	6,737	36,472	30,698	531	51,313	50,772	1,880
State College	39,400	Dec	20,151	20,151	690	1,433	18,021	6,071	—	18,408	18,408	1,650
Wilkes-Barre	44,407	Dec	33,287	29,960	3,419	2,781	23,760	17,536	3,327	30,767	27,371	260
Williamsport	30,537	Dec	16,596	16,596	—	4,531	11,935	8,923	—	17,438	17,438	1,569
York	40,779	Dec	36,199	35,759	123	6,506	29,105	11,960	440	42,469	42,284	1,937
RHODE ISLAND												
Cranston	74,324	Jun	165,822	162,105	1,272	37,025	123,756	105,083	3,717	156,551	148,092	4,167
East Providence	48,389	Oct	92,877	82,875	2,758	20,982	59,135	53,861	10,002	86,264	79,888	263
Pawtucket	69,068	Jun	126,654	118,819	4,612	45,817	68,390	60,561	7,835	126,235	115,471	4,180
Providence	152,558	Jun	441,517	389,984	9,110	149,916	227,389	179,767	51,533	420,193	358,727	21,541
Warwick	84,514	Jun	215,969	180,762	1,501	34,301	144,960	132,931	35,207	196,987	176,445	7,405
Woonsocket	41,817	Jun	85,216	81,114	1,855	33,743	45,359	38,591	4,102	89,690	86,620	700
SOUTH CAROLINA												
Anderson	26,429	Jun	18,824	18,753	1,678	1,664	15,411	8,506	71	20,019	19,277	3,049
Charleston	71,052	Dec	153,187	123,277	12,418	9,055	99,859	56,847	29,910	152,195	94,608	15,333
Columbia	112,773	Jun	137,686	110,127	7,190	4,677	93,792	43,006	27,559	138,469	98,781	12,943
Florence	30,168	Jun	30,956	20,297	1,236	1,296	17,765	10,761	10,659	22,772	17,731	915
Goose Creek	25,943	Jun	6,567	4,845	—	586	4,084	2,838	1,722	10,050	8,433	4,534
Greenville	57,064	Dec	90,225	62,516	2,727	3,558	56,134	37,436	27,709	79,552	55,349	4,877
Hilton Head Island	29,088	Jun	17,349	17,349	—	3,514	13,810	11,963	—	20,211	20,211	3,060
Mount Pleasant	34,262	Jun	31,583	25,933	704	1,449	23,382	13,877	5,650	24,537	20,061	3,076
Myrtle Beach	25,456	Jun	67,059	56,816	2,355	9,784	43,900	22,523	10,243	62,790	50,901	8,725
North Charleston	59,923	Jun	50,358	50,358	2,952	3,563	39,933	27,863	—	52,932	52,932	12,669
Rock Hill	44,061	Dec	78,850	22,455	1,748	1,846	18,473	11,920	56,395	71,075	31,348	755
Spartanburg	42,136	Jun	52,971	34,022	2,485	3,262	27,090	16,346	18,949	61,233	25,116	3,921
Sumter	38,565	Jun	23,994	19,068	1,106	1,681	14,371	8,575	4,926	21,712	17,526	2,282
SOUTH DAKOTA												
Aberdeen	25,088	Dec	20,875	19,104	2,537	1,494	14,980	10,992	1,771	21,632	18,975	5,005
Rapid City	57,642	Dec	64,975	59,685	7,818	3,165	48,176	29,247	5,290	77,231	69,778	32,951
Sioux Falls	113,223	Dec	127,922	103,784	3,739	4,352	95,304	62,427	24,138	117,755	93,559	22,720
TENNESSEE												
Barlett	35,735	Jun	27,157	24,663	170	3,548	17,167	9,196	2,494	31,156	26,023	6,120
Chattanooga	150,425	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Clarksville	94,879	Jun	131,662	47,916	2,307	10,069	28,653	13,635	83,746	114,087	36,742	2,541
Cleveland	33,503	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Columbia	32,043	Jun	57,528	24,107	240	3,661	14,127	5,972	33,421	53,530	20,643	886
Cookeville	25,224	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Franklin	25,648	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Germantown	31,772	Jun	30,761	29,110	—	4,047	20,209	11,572	1,651	34,163	31,491	7,933
Hendersonville	37,261	Jun	15,838	15,838	378	3,181	12,084	7,813	—	15,482	15,482	493
Jackson	50,406	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Johnson City	55,542	Jun	206,746	103,082	2,503	23,413	50,459	25,273	103,664	216,475	106,317	26,091
Kingsport	41,335	Jun	96,788	87,928	415	21,272	38,607	23,422	8,860	83,246	77,531	3,566
Knoxville	167,535	Jun	628,494	194,249	4,540	13,674	162,157	100,738	434,245	659,611	241,617	98,782
Memphis	596,725	Jun	2,460,548	1,164,973	23,836	404,436	390,198	228,537	1,295,575	2,248,157	1,187,872	149,869
Murfreesboro	53,966	Jun	141,240	82,169	5,841	19,819	36,694	20,928	59,071	153,023	74,961	10,297
Nashville-Davidson	511,263	Jun	2,186,798	1,337,743	9,333	262,748	1,064,148	690,549	849,055	2,174,012	1,355,766	235,480
Oak Ridge	27,742	Jun	85,587	55,193	1,829	17,559	21,864	12,029	30,394	94,922	60,341	9,050

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
PENNSYLVANIA													
Allentown	—	—	3,263	7,137	11,987	7,572	4,966	5,252	14,064	3,639	26,690	164,062	46,331
Altoona	—	—	—	3,005	4,042	3,324	567	2,959	64	221	2,016	2,164	11,965
Bethel Park	—	—	—	2,299	3,178	313	1,986	—	3,579	1,125	334	19,425	9,302
Bethlehem	—	—	897	2,489	7,398	4,949	1,755	2,209	13,949	3,143	20,261	150,602	22,773
Chester	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Easton	—	—	47	1,019	2,957	1,700	516	1,641	5,991	1,124	2,162	15,521	512
Erie	—	—	80	6,645	17,151	13,430	4,527	4,191	14,512	1,530	8,902	29,525	42,907
Harrisburg	—	—	—	7,090	11,057	5,318	6,677	8,445	12,644	4,454	—	72,692	26,302
Johnstown	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lancaster	—	—	194	1,956	7,944	4,122	828	3,482	10,827	312	9,265	23,575	18,348
Monroeville	—	—	—	2,787	6,074	379	1,150	—	3,295	349	—	9,535	12,345
New Castle	—	—	15	1,101	1,765	1,198	602	242	1,672	317	1,362	4,275	5,515
Norristown	—	—	239	1,550	4,475	1,229	569	339	1,214	376	1,474	15,455	7,825
Philadelphia	17,965	300,217	484,664	101,100	405,616	136,574	82,470	177,588	252,962	128,057	1,072,543	3,422,787	1,280,495
Pittsburgh	—	—	12,702	33,572	63,950	44,527	11,937	70,822	24,367	63,407	85,337	797,634	198,301
Plum	—	—	—	2,105	1,820	281	62	22	743	170	—	1,775	2,253
Reading	—	—	—	2,790	10,100	6,340	1,921	2,534	5,686	4,560	11,871	92,355	22,395
Scranton	—	—	35	5,688	9,914	12,032	1,167	3,500	2,669	382	541	4,685	18,677
State College	—	—	199	1,351	3,802	—	1,142	692	5,850	536	—	8,265	6,621
Wilkes-Barre	—	—	310	2,452	5,051	5,198	1,612	2,190	2,417	319	3,396	5,031	13,213
Williamsport	—	—	—	1,530	3,531	3,428	402	—	264	124	—	2,243	1,739
York	—	—	887	2,142	6,358	4,042	2,230	2,683	8,808	2,674	185	43,339	15,878
RHODE ISLAND													
Cranston	78,941	131	—	5,180	14,948	17,859	2,173	1,621	11,926	4,809	8,459	64,170	100,361
East Providence	45,255	62	196	2,399	6,516	6,817	1,938	1,475	5,799	734	6,376	10,895	43,634
Pawtucket	63,457	3,052	840	3,362	10,957	10,115	320	5,200	173	3,782	10,764	75,149	68,528
Providence	185,921	426	—	3,003	26,089	27,974	11,859	13,811	5,516	8,639	61,466	283,961	184,357
Wanwick	99,712	1,472	175	3,886	10,797	11,519	2,444	1,673	8,143	3,689	20,542	62,405	102,208
Woonsocket	43,159	1,063	—	1,589	5,264	6,544	478	2,093	5,764	1,448	3,070	14,939	35,101
SOUTH CAROLINA													
Anderson	—	—	231	1,279	3,202	2,002	855	1,833	3,788	998	742	21,156	9,528
Charleston	—	689	—	2,146	16,178	6,079	5,406	3,059	16,773	3,318	57,587	294,207	50,555
Columbia	—	208	461	6,064	17,019	17,482	5,975	4,274	20,138	1,175	39,688	158,214	60,379
Florence	—	—	—	1,337	4,123	2,523	1,517	620	3,088	1,352	—	35,109	11,001
Goose Creek	—	—	—	1,633	817	—	—	—	676	—	—	—	3,469
Greenville	—	—	551	3,032	10,124	6,441	6,188	2,179	4,920	765	24,203	25,301	26,837
Hilton Head Island	—	—	125	—	1,921	7,161	3,133	—	—	1,547	—	36,930	9,827
Mount Pleasant	—	—	—	596	4,054	2,315	1,680	161	5,640	471	4,476	34,993	9,608
Myrtle Beach	—	—	111	4,174	8,299	5,214	9,954	245	8,532	2,400	11,889	76,255	23,282
North Charleston	—	—	—	1,624	14,030	5,922	9,175	1,828	3,169	2,400	—	40,955	24,835
Rock Hill	—	—	—	1,175	5,287	2,807	2,866	—	2,874	3,554	39,727	86,399	21,566
Spartanburg	—	—	186	2,981	5,820	3,024	110	1,858	3,219	252	36,117	78,130	18,149
Sumter	—	—	—	692	4,647	2,685	875	150	3,868	91	4,186	17,031	12,130
SOUTH DAKOTA													
Aberdeen	—	—	266	3,409	1,841	1,140	2,460	—	2,013	305	2,657	6,790	6,354
Rapid City	—	—	185	2,765	6,894	4,834	14,774	708	11,671	3,648	7,453	68,697	17,857
Sioux Falls	—	—	2,729	18,057	10,037	9,093	23,135	3,490	8,068	2,164	24,196	137,517	34,292
TENNESSEE													
Barlett	—	—	—	4,115	7,499	3,011	3,506	—	2,660	1,152	5,133	33,290	9,202
Chattanooga	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Clarksville	—	—	313	4,531	7,731	5,735	2,393	1,770	4,392	1,602	77,345	83,731	17,005
Cleveland	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Columbia	—	88	—	2,324	3,655	3,285	790	—	6,325	408	32,887	17,949	9,366
Cookeville	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Franklin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Germantown	—	—	110	1,576	4,262	3,733	4,577	—	3,671	1,710	2,672	25,494	13,166
Hendersonville	—	114	6	2,644	3,574	2,336	640	—	2,127	434	—	8,541	7,296
Jackson	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Johnson City	45,639	1,306	—	11,115	6,809	3,865	5,091	4,649	12,448	6,547	110,158	155,224	46,058
Kingsport	38,274	—	—	3,854	5,733	4,315	2,354	405	5,729	5,799	5,715	133,674	44,754
Knoxville	—	2,198	—	31,125	25,137	22,718	11,953	17,199	42,758	13,467	417,994	295,705	61,346
Memphis	597,246	—	7,342	50,925	131,755	79,764	74,116	27,347	83,622	26,905	1,060,285	846,297	685,040
Murfreesboro	27,456	—	49	4,551	6,520	4,601	8,212	1,610	7,522	2,665	78,062	84,277	38,241
Nashville-Davidson	441,412	17,860	115,325	38,683	93,458	64,050	115,541	—	97,482	115,323	818,242	2,739,421	519,102
Oak Ridge	34,510	103	127	3,708	3,143	2,624	1,762	762	5,842	1,024	34,581	71,503	35,488

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Intergovernmental revenue		General revenue from own sources			Total	Capital outlay		
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
TEXAS												
Abilene	108,476	Sep	85,341	68,722	2,216	2,638	63,868	41,359	16,619	88,788	65,533	4,822
Allen	31,177	Sep	26,030	21,257	—	—	21,257	12,772	4,773	25,691	21,830	6,030
Amarillo	169,588	Sep	135,467	109,328	8,355	1,919	97,534	49,757	26,139	128,380	110,309	17,383
Arlington	294,816	Sep	230,766	183,615	4,212	2,627	176,776	103,234	47,151	208,252	175,963	29,289
Austin	541,278	Sep	1,478,129	631,273	43,377	33,339	553,602	253,841	846,856	1,200,168	629,427	83,015
Baytown	68,156	Sep	60,392	48,648	3,647	580	43,699	25,870	11,744	69,990	51,808	9,445
Beaumont	111,224	Sep	111,538	94,463	4,635	2,479	87,225	63,427	17,075	131,056	104,479	17,460
Bedford	49,431	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Brownsville	132,091	Sep	123,209	57,557	6,707	2,633	48,174	24,981	65,652	148,749	62,651	11,105
Bryan	58,247	Sep	132,197	41,390	1,105	532	39,228	18,556	90,807	114,464	42,355	2,654
Carrollton	96,757	Sep	96,842	79,815	—	611	76,730	49,614	17,027	86,815	63,246	13,951
Cedar Hill	25,555	Sep	18,440	13,712	33	576	13,103	8,124	4,728	17,502	12,058	511
College Station	58,757	Sep	79,356	39,936	1,515	156	38,265	21,847	39,420	79,097	43,979	10,416
Conroe	33,748	Sep	30,242	26,711	319	372	26,020	19,073	3,531	25,208	22,304	5,100
Coppell	26,545	Sep	25,615	20,027	—	7	20,020	14,504	5,588	38,322	25,014	8,657
Copperas Cove	30,311	Sep	15,537	12,630	74	89	12,467	6,006	2,907	11,965	9,893	941
Corpus Christi	280,260	Jul	260,395	202,632	7,154	2,490	191,928	90,284	57,763	209,722	165,241	4,877
Deer Park	30,220	Sep	1,919,832	1,452,293	106,317	27,954	1,314,804	575,291	467,539	1,478,982	1,194,426	167,450
Del Rio	34,495	Sep	15,993	14,759	(NA)	(NA)	14,759	14,387	1,234	17,607	13,012	(NA)
Denton	73,483	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Denton	73,483	Sep	144,167	59,305	2,430	1,258	55,381	24,581	84,862	126,893	51,999	3,584
De Soto	34,993	Sep	34,104	28,561	130	4	28,304	13,746	5,543	44,603	41,139	15,730
Duncanville	36,008	Sep	27,355	21,604	—	1,631	19,836	11,896	5,751	28,667	24,140	1,765
Eagle Pass	27,554	Sep	15,443	12,973	446	831	11,696	3,176	2,470	15,384	11,605	1,633
Edinburg	37,742	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
El Paso	599,865	Aug	499,723	355,240	26,932	10,085	314,319	181,190	144,483	436,045	316,830	45,373
Eules	41,627	Sep	31,451	25,039	—	337	24,702	12,937	6,412	53,030	46,876	17,972
Farmers Branch	25,382	Sep	50,032	43,924	—	909	43,015	28,915	6,108	46,872	43,758	4,996
Flower Mound	36,340	Sep	20,189	16,517	—	1	16,398	11,377	3,672	20,593	13,068	1,214
Friendswood	28,218	Sep	15,422	12,625	7	3	12,568	8,255	2,797	14,526	12,613	1,446
Fort Worth	479,716	Sep	527,651	482,390	—	41,784	440,606	239,755	45,261	492,063	433,457	44,812
Galveston	60,048	Sep	86,248	71,633	2,826	429	68,239	28,330	14,615	72,512	60,559	2,469
Garland	190,055	Sep	300,304	128,881	2,623	10,423	115,835	58,414	171,423	276,518	130,304	17,667
Grand Prairie	109,231	Sep	106,599	91,456	6,701	298	84,189	45,991	15,143	91,384	79,619	3,721
Grapevine	37,500	Sep	55,984	49,956	—	676	49,280	24,364	6,028	81,383	75,451	25,656
Haltom City	35,541	Sep	21,277	16,167	56	149	15,856	9,982	5,110	23,860	15,282	1,137
Harlingen	56,893	Sep	51,247	45,075	3,560	406	40,890	17,178	6,172	48,646	43,952	1,768
Houston	1,744,058	Jun	2,464,967	1,733,823	107,792	37,818	1,585,525	891,815	731,144	2,409,623	1,907,215	471,627
Huntsville	29,060	Sep	17,842	13,520	33	104	13,383	6,435	4,322	15,060	11,780	288
Hurst	36,506	Sep	33,044	25,945	—	96	25,849	18,844	7,099	49,818	41,193	19,597
Irving	176,993	Sep	161,309	132,310	—	865	128,188	89,040	28,999	160,040	139,708	15,551
Killeen	78,022	Sep	45,027	37,631	1,381	93	36,143	21,062	7,396	39,890	32,729	2,314
Kingsville	25,375	Sep	14,300	11,064	—	18	11,046	6,457	3,236	15,238	10,547	459
La Porte	31,949	Sep	29,988	26,277	—	143	26,134	10,933	3,711	25,697	23,262	1,501
Lake Jackson	25,774	Sep	15,865	13,226	—	49	13,177	8,191	2,639	13,815	11,840	1,992
Laredo	164,899	Sep	212,696	197,446	93,881	6,540	96,576	36,755	15,250	198,525	182,256	40,549
League City	40,631	Sep	30,047	25,848	—	—	25,848	16,837	4,199	29,011	26,011	3,828
Lewisville	61,517	Sep	54,582	45,787	—	574	45,133	29,989	8,795	49,609	37,625	7,817
Longview	74,572	Sep	59,240	49,111	3,263	502	45,200	33,439	10,129	75,835	53,549	8,246
Lubbock	193,565	Sep	253,203	165,342	9,133	50,670	104,799	51,083	87,861	213,233	123,211	23,165
Lufkin	33,089	Sep	31,263	26,368	—	773	25,595	16,329	4,895	30,279	24,773	3,606
McAllen	103,352	Sep	96,884	88,653	4,082	1,459	82,907	39,736	8,231	46,283	38,888	1,621
McKinney	32,462	Sep	34,501	27,430	24	59	27,347	18,549	7,071	27,897	22,412	4,434
Mesquite	111,947	Sep	88,465	75,233	3,561	449	71,223	45,641	13,232	100,589	90,041	16,735
Midland	97,162	Sep	97,093	71,682	1,134	778	69,770	36,849	25,411	92,239	72,911	12,360
Mission	37,777	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Missouri City	55,958	Jun	16,578	16,578	—	86	15,070	14,048	—	21,340	21,340	7,719
Nacogdoches	31,188	Sep	23,216	18,903	1,486	125	17,284	10,311	4,313	23,328	20,707	5,539
New Braunfels	33,906	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Richland Hills	53,214	Sep	58,637	37,630	—	1,413	36,217	24,518	21,007	36,907	20,125	18
Odessa	90,883	Sep	74,998	55,768	2,026	646	51,985	24,115	19,230	68,583	52,520	4,334
Paris	25,101	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pasadena	131,620	Sep	84,093	73,520	5,002	563	67,838	47,079	10,573	77,125	65,031	12,072
Pearland	26,854	Sep	19,711	17,389	396	7	16,986	10,949	2,322	21,387	16,690	1,828
Pharr	40,425	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Plano	192,280	Sep	175,236	153,252	1,030	338	150,997	96,920	21,984	163,474	148,889	27,573
Port Arthur	57,701	Sep	43,357	35,635	1,926	2,740	30,969	13,501	7,722	53,851	46,426	2,648
Richardson	81,133	Sep	118,543	101,182	—	1,525	99,657	53,597	17,361	106,920	96,151	20,280
Rosenberg	26,442	Sep	14,057	12,146	—	490	11,544	7,669	1,911	11,765	10,859	849
Round Rock	52,479	Sep	37,532	28,890	105	113	28,647	18,849	8,642	57,743	26,615	6,345
Rowlett	35,746	Sep	20,138	16,352	—	592	15,760	10,287	3,786	16,452	12,629	302
San Angelo	88,098	Sep	57,979	47,102	3,268	1,133	42,701	27,442	10,877	56,107	46,519	5,929
San Antonio	1,067,816	Sep	1,886,221	776,859	47,086	71,965	645,908	317,163	1,109,362	1,771,123	856,914	162,903
San Marcos	34,994	Sep	49,611	24,064	312	1,360	22,392	12,068	25,547	64,831	35,685	11,799
Sherman	33,155	Sep	37,954	28,427	410	279	27,491	15,551	9,527	27,722	21,095	1,781
Socorro	25,409	Sep	2,665	2,665	—	542	1,923	1,576	—	1,827	1,827	134

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
TEXAS													
Abilene	—	84	3,224	7,411	10,680	8,268	4,981	2,454	7,705	3,401	23,255	54,999	30,008
Allen	—	—	—	542	2,589	1,751	1,404	587	3,492	1,768	3,861	45,519	7,206
Amarillo	—	—	1,644	19,792	17,165	11,698	7,826	8,527	16,039	11,518	18,071	186,847	51,929
Arlington	—	—	1,576	25,781	36,756	20,035	22,962	5,957	24,723	9,852	32,289	378,737	75,293
Austin	622	7,286	64,246	38,889	76,926	52,845	44,754	10,000	75,197	118,977	570,741	3,866,512	375,875
Baytown	19	29	369	6,464	11,433	6,189	5,599	1,112	6,365	3,219	18,182	87,892	18,021
Beaumont	—	—	3,915	17,143	18,399	12,819	3,720	3,651	9,714	6,489	26,577	135,480	40,375
Bedford	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Brownsville	—	199	2,108	5,448	11,515	4,899	3,546	5,480	7,802	3,400	86,098	263,141	39,349
Bryan	—	96	—	3,114	5,978	4,578	1,725	1,435	8,788	2,754	72,109	78,522	22,965
Carrollton	—	—	1,276	10,707	10,709	7,861	6,427	—	6,886	4,020	23,569	133,070	31,159
Cedar Hill	—	—	—	1,125	2,684	1,596	1,010	11	2,289	747	5,444	18,125	4,870
College Station	—	—	—	2,333	4,559	3,888	4,881	2,019	9,321	1,666	35,118	62,030	18,579
Conroe	—	—	—	1,894	4,258	2,790	1,549	570	2,832	1,219	2,904	35,411	11,971
Coppell	—	—	188	2,232	4,765	3,653	3,819	—	2,439	2,627	13,308	58,630	8,324
Copperas Cove	—	9	85	654	1,918	1,382	515	12	2,658	518	2,072	19,635	4,921
Corpus Christi	—	—	7,107	10,101	35,523	19,638	12,684	1,771	18,494	6,064	44,481	488,098	91,000
Dallas	—	1,260	22,098	80,163	187,104	88,208	96,394	23,319	165,561	244,701	284,556	3,603,244	476,300
Deer Park	—	—	—	684	3,212	732	1,765	552	1,585	1,133	4,595	22,665	14,586
Del Rio	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Denton	—	—	294	4,802	8,746	6,384	3,150	1,881	11,261	2,759	74,894	175,593	30,454
De Soto	—	—	—	1,109	3,664	2,820	918	—	2,063	9,800	3,464	100,658	7,000
Duncanville	—	—	—	3,045	4,604	3,730	1,207	—	6,712	1,936	4,527	27,868	10,166
Eagle Pass	—	181	47	818	2,139	1,298	776	—	3,888	369	3,779	8,181	6,114
Edinburg	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
El Paso	—	1,878	23,812	20,811	71,899	30,087	20,203	5,369	39,974	26,987	119,215	576,751	168,038
Eules	—	—	203	998	5,412	2,939	13,036	—	3,713	1,595	6,154	49,084	12,735
Farmers Branch	—	—	478	3,700	5,409	5,132	5,189	—	11,767	2,233	3,114	48,033	16,380
Flower Mound	—	—	—	839	3,130	1,768	775	—	1,765	—	7,525	7,330	7,884
Friendswood	—	63	—	1,343	2,736	597	704	102	2,843	1,012	1,913	15,929	5,824
Fort Worth	—	—	8,423	50,880	85,221	41,976	34,356	14,484	95,157	19,060	58,606	927,452	189,041
Galveston	—	—	512	2,526	6,838	4,484	7,357	1,914	7,105	12,404	11,953	190,235	24,584
Garland	—	—	1,409	26,258	22,564	12,946	8,435	7,793	23,215	4,599	146,214	424,575	64,452
Grand Prairie	190	4	693	5,551	15,424	8,509	6,437	8,533	12,644	9,533	11,765	157,779	29,946
Grapevine	—	—	—	11,408	5,111	3,616	4,480	—	3,400	14,229	5,932	205,454	15,701
Haltom City	—	—	90	1,024	4,848	2,182	664	—	3,200	846	8,578	19,342	6,504
Harlingen	—	400	2,479	3,570	5,519	3,674	3,528	1,232	8,326	3,109	4,694	60,831	16,511
Houston	1	—	78,519	165,274	378,648	189,022	102,091	50,046	396,850	186,117	502,408	4,996,315	746,303
Huntsville	—	—	—	1,695	2,204	345	681	—	2,440	734	3,280	24,035	6,939
Hurst	—	—	—	3,350	5,809	2,549	16,282	—	3,830	1,361	8,625	20,636	13,981
Irving	42	—	4,822	15,594	17,050	12,863	8,489	788	24,388	4,944	20,332	148,245	59,175
Killeen	—	76	232	2,652	7,789	4,280	2,288	1,501	7,072	1,279	7,161	46,957	15,349
Kingsville	167	—	193	—	2,389	1,345	200	—	3,289	82	4,691	6,835	6,835
La Porte	—	—	828	1,980	4,226	1,301	3,081	—	3,197	1,250	2,435	32,989	10,138
Lake Jackson	—	—	—	1,793	2,350	204	1,167	—	2,499	514	1,975	16,750	5,348
Laredo	—	81	5,876	24,855	17,238	11,648	5,618	6,413	11,736	6,693	16,269	169,024	45,999
League City	—	—	554	4,428	3,925	531	684	—	3,042	1,756	3,000	25,892	7,721
Lewisville	—	57	786	4,401	7,522	6,612	3,457	—	6,244	2,383	11,982	4,996,315	15,858
Longview	—	2,351	3,118	8,436	9,544	6,696	3,192	1,296	8,152	4,719	22,286	78,667	20,774
Lubbock	—	—	3,656	11,544	21,224	14,450	8,536	3,894	24,000	9,000	90,022	292,115	53,410
Lufkin	—	—	768	5,952	4,527	3,789	743	—	4,755	688	5,506	24,965	10,334
McAllen	—	556	409	1,897	10,007	4,425	5,000	1,462	2,451	1,645	7,395	239,946	28,942
McKinney	—	26	162	3,311	3,411	3,303	2,889	26	4,667	288	5,485	28,116	10,573
Mesquite	66	—	1,338	12,826	16,233	10,961	7,119	3,539	9,517	7,519	10,548	147,475	44,353
Midland	—	—	2,484	4,554	11,339	7,098	4,435	1,299	17,898	2,762	19,328	98,953	27,899
Mission	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Missouri City	—	—	—	3,495	6,117	2,311	1,535	—	2,492	1,885	—	16,640	7,696
Nacogdoches	—	—	244	522	2,746	2,631	902	3,099	5,952	875	2,621	38,739	7,852
New Braunfels	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Richland Hills	—	—	585	1,609	5,864	4,245	1,398	875	—	1,285	16,782	81,984	13,515
Odessa	—	314	—	6,280	12,109	8,164	2,372	1,911	9,388	2,825	16,063	120,060	23,581
Paris	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pasadena	—	404	1,025	5,123	17,515	1,669	5,600	5,187	7,015	4,531	12,094	92,027	28,220
Pearland	—	—	708	1,516	3,002	156	1,024	—	4,533	1,633	4,697	37,235	6,437
Pharr	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Plano	260	—	1,542	16,686	19,381	13,925	12,739	3,575	23,904	15,362	14,585	251,166	65,919
Port Arthur	—	—	1,022	5,660	7,829	5,416	719	2,073	8,298	7,394	7,425	94,355	19,353
Richardson	—	—	748	8,362	15,729	6,377	8,208	—	14,818	4,344	10,769	91,065	32,857
Rosenberg	—	—	117	1,221	2,966	1,441	604	160	1,849	654	906	12,356	4,569
Round Rock	—	57	207	3,932	4,619	3,052	3,117	—	1,966	2,621	31,128	69,882	13,220
Rowlett	—	—	—	884	3,033	2,264	783	—	2,900	924	3,823	33,297	6,262
San Angelo	—	—	3,987	4,620	10,919	7,041	6,323	1,047	3,562	2,293	9,588	46,110	24,021
San Antonio	25,153	30,497	36,464	78,404	152,907	86,951	82,372	18,504	112,569	56,924	914,209	4,353,919	462,417
San Marcos	—	1,370	319	5,206	4,188	1,479	4,336	454	5,064	5,780	29,146	100,154	10,852
Sherman	—	2	—	1,910	4,191	3,415	1,057	233	4,140	1,039	6,627	52,638	14,155
Socorro	—	—	96	202	342	152	1	200	—	85	—	1,325	562

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Total	Intergovernmental revenue		General revenue from own sources		Total	Total	Capital outlay	
					From Federal government	From state government	Total					Taxes
1	2	3	4	5	6	7	8	9	10	11	12	
TEXAS—Con.												
Sugar Land	47,810	Sep	41,289	37,344	—	69	37,137	21,666	3,945	41,924	39,285	11,044
Temple	51,394	Sep	51,037	42,129	1,469	1,750	38,829	22,561	8,908	47,220	41,747	9,188
Texarkana	32,462	Sep	36,169	28,715	993	1,252	26,087	15,035	7,454	33,006	27,567	3,333
Texas City	42,368	Sep	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
The Colony	25,453	Sep	12,759	10,035	33	19	9,813	6,828	2,724	13,947	9,946	341
Tyler	82,185	Sep	75,520	62,913	6,235	286	56,392	29,301	12,607	63,523	54,258	574
Victoria	61,059	Sep	48,677	42,662	1,614	2,011	39,037	25,064	6,015	40,890	34,800	2,337
Waco	108,412	Sep	112,815	96,184	5,328	5,286	85,570	46,700	16,631	102,733	90,399	13,599
Weslaco	26,975	Sep	16,745	14,165	62	182	13,557	8,761	2,580	13,550	11,696	3,327
Wichita Falls	100,138	Sep	86,175	64,410	5,344	2,343	56,276	33,858	21,765	84,507	67,082	5,659
UTAH												
Bountiful	39,595	Jun	31,395	16,235	87	797	14,565	8,343	15,160	34,000	20,997	8,636
Layton	50,906	Jun	27,936	25,125	380	904	23,841	12,986	2,811	26,623	23,925	7,055
Logan	39,276	Jun	46,525	25,848	475	831	24,145	9,329	20,677	44,411	27,658	2,890
Murray	33,089	Jun	48,407	25,608	320	722	22,314	15,165	22,799	49,836	23,913	4,736
Ogden	65,720	Jun	62,932	57,041	4,667	1,603	50,591	31,162	5,891	59,001	49,078	11,289
Orem	79,736	Jun	42,850	38,235	1,175	1,402	35,397	21,182	4,615	41,954	38,538	8,927
Provo	99,606	Jun	91,114	48,021	3,599	1,823	42,397	23,569	43,093	94,715	56,144	14,672
Roy	28,517	Jun	12,651	11,293	137	553	10,603	5,975	1,358	13,996	10,721	2,288
Salt Lake City	172,575	Jun	341,741	314,397	45,792	5,204	258,866	120,961	27,344	313,006	275,808	77,226
Sandy City	94,593	Jun	48,742	38,171	966	1,907	34,762	23,870	10,571	53,671	42,347	13,188
St George	42,763	Jun	63,224	33,739	125	962	32,652	14,552	29,485	63,942	32,465	10,428
Taylorville	51,550	Jun	10,007	10,007	—	1,104	8,903	7,909	—	6,671	6,671	1,524
West Jordan Town	57,600	Jun	29,680	26,285	217	1,098	24,915	13,528	3,395	30,883	26,384	7,174
West Valley City	99,136	Jun	43,513	43,513	3,023	2,362	37,966	26,850	—	85,076	85,076	48,293
VERMONT												
Burlington	39,004	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
VIRGINIA												
Alexandria	117,586	Jun	369,438	367,733	14,966	60,875	279,892	216,416	1,705	351,883	347,959	29,432
Blacksburg	34,294	Jun	19,650	15,944	930	3,328	10,333	4,845	3,706	21,138	14,785	2,651
Charlottesville	40,767	Jun	108,368	82,635	2,818	21,869	57,442	44,299	25,733	118,080	91,876	2,812
Chesapeake	192,342	Jun	443,503	424,519	6,976	156,375	261,168	221,506	18,984	545,521	474,748	99,895
Danville	53,472	Jun	205,382	106,729	2,260	47,781	56,688	32,198	98,653	194,533	119,583	14,229
Hampton	138,757	Jun	294,788	294,788	8,847	109,313	176,261	125,304	—	284,720	284,720	23,807
Harrisonburg	33,446	Jun	96,469	57,748	300	14,612	42,836	31,685	38,721	96,131	59,537	8,594
Lynchburg	67,250	Jun	166,123	159,195	308	54,923	103,964	68,557	6,928	157,090	152,091	15,348
Manassas	33,200	Jun	104,343	76,444	369	21,340	54,735	40,685	27,899	97,512	72,058	1,289
Newport News	176,122	Jun	474,808	397,609	20,780	147,344	228,083	170,964	77,199	487,887	428,770	72,203
Norfolk	233,430	Jun	819,419	687,807	44,114	227,035	408,222	245,339	131,612	812,012	703,367	87,811
Petersburg	38,234	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Portsmouth	101,308	Jun	273,725	243,566	13,244	108,588	120,791	85,180	30,159	276,624	256,018	37,429
Richmond	198,267	Jun	971,068	726,991	53,520	246,147	425,672	276,113	244,077	1,003,699	779,892	123,196
Roanoke	95,548	Jun	315,676	264,943	17,896	91,139	153,794	114,334	50,733	270,556	251,990	23,507
Suffolk	58,901	Jun	127,009	120,682	5,495	53,503	61,684	48,942	6,327	140,406	134,486	33,614
Virginia Beach	430,385	Jun	900,061	859,871	11,723	305,178	542,725	437,768	40,190	937,504	823,900	127,867
WASHINGTON												
Auburn	36,393	Dec	56,026	52,678	335	6,035	45,096	23,618	3,348	46,395	41,200	8,948
Bellevue	92,267	Dec	166,025	153,110	799	8,756	135,652	90,875	12,915	162,000	144,391	37,972
Bellingham	61,043	Dec	75,236	67,623	1,002	6,499	58,415	33,925	7,613	62,175	57,013	11,673
Bremerton	41,580	Dec	37,072	33,340	539	2,801	29,823	15,734	3,732	45,165	38,342	9,945
Burien	26,882	Dec	14,857	14,857	15	2,986	11,346	9,243	—	11,298	11,298	134
Edmonds	32,001	Dec	30,099	28,141	35	3,574	22,260	12,854	1,958	25,253	23,477	2,869
Everett	81,028	Dec	133,856	116,247	2,065	7,350	105,473	67,553	17,609	148,583	117,922	13,381
Federal Way	68,088	Dec	32,836	32,836	106	5,809	25,944	18,999	—	26,431	26,431	8,649
Kennewick	51,184	Dec	49,177	43,364	633	12,091	30,430	20,248	5,813	44,650	41,729	15,771
Kent	42,700	Dec	91,118	85,459	125	6,391	72,271	40,952	5,659	100,873	93,798	28,384
Kirkland	43,778	Dec	52,024	46,849	—	3,524	42,804	25,129	5,175	50,220	47,986	6,276
Lacey	27,381	Dec	28,443	24,493	54	2,086	21,742	12,087	3,950	24,939	22,121	3,525
Longview	33,767	Dec	34,898	31,939	143	3,681	26,548	15,521	2,959	38,406	33,185	7,367
Lynnwood	31,342	Dec	48,929	46,235	75	12,953	32,482	20,134	2,694	54,927	51,071	23,829
Olympia	39,006	Dec	66,126	61,799	321	2,717	51,480	26,087	4,327	55,737	53,029	4,455
Puyallup	28,303	Dec	38,261	34,467	44	1,989	32,210	18,395	3,794	38,115	33,334	7,274
Redmond	42,127	Dec	67,226	62,051	—	4,407	53,678	33,513	5,175	61,793	57,439	13,449
Renton	45,155	Dec	87,432	80,189	77	9,013	69,245	38,281	7,243	79,159	74,074	14,800
Richland	37,445	Dec	72,794	39,916	1,783	3,776	32,273	16,045	32,878	86,789	52,824	22,906
Seattle	524,704	Dec	1,516,408	940,112	23,304	87,290	822,726	474,018	576,296	1,632,738	1,117,867	300,445
Shoreline	46,979	Dec	58,178	53,778	—	7,143	38,212	16,405	4,400	56,164	53,263	1,304
Spokane	186,562	Dec	236,834	192,095	4,301	17,387	169,561	77,400	44,739	213,818	188,979	30,501
Tacoma	179,114	Dec	535,999	243,556	4,687	15,035	220,711	97,245	292,443	483,049	236,589	17,988
University Place	26,724	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Vancouver	59,982	Dec	98,929	83,638	837	6,804	67,210	33,869	15,291	96,395	83,388	22,452
Walla Walla	28,529	Dec	29,151	25,992	64	4,358	20,229	7,926	3,159	34,427	29,110	11,500
Yakima	65,110	Dec	63,177	59,352	2,101	9,178	46,783	28,768	3,825	70,358	63,036	19,541

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
	General expenditure—Con.													
	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	Utility, liquor store, and employee retirement expenditure			
13	14	15	16	17	18	19	20	21	22	23	24	25		
TEXAS—Con.														
Sugar Land	—	—	—	1,988	5,157	10,848	801	1,059	5,154	3,715	2,639	85,860	11,297	
Temple	—	—	911	3,253	6,359	4,241	2,969	1,320	4,769	325	5,473	60,309	17,357	
Texarkana	—	—	1,390	2,202	4,846	3,051	1,080	690	5,790	1,064	5,439	54,655	9,122	
Texas City	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
The Colony	—	—	—	756	1,831	909	1,130	—	1,542	454	4,001	20,679	4,514	
Tyler	—	3,963	—	5,180	11,133	5,843	2,327	1,013	7,706	10,033	9,265	163,588	16,894	
Victoria	—	—	543	4,134	7,960	4,911	1,800	485	5,190	2,992	6,090	62,228	18,981	
Waco	—	493	4,256	8,756	14,938	9,011	9,853	1,291	14,991	12,022	12,334	225,761	37,679	
Weslaco	30	—	29	1,977	2,013	178	563	334	736	1,725	1,854	4,008	4,008	
Wichita Falls	—	—	3,325	5,860	11,067	6,753	3,273	4,476	10,723	1,335	17,425	72,736	29,170	
UTAH														
Bountiful	—	—	—	2,182	7,880	1,509	3,038	123	2,309	228	13,003	4,498	8,476	
Layton	—	—	—	4,782	4,598	1,324	4,433	—	4,877	465	2,698	9,442	9,131	
Logan	—	—	750	2,652	3,495	1,534	2,787	165	6,165	1,023	16,753	24,909	13,887	
Murray	—	—	—	4,655	6,205	3,053	3,832	521	1,611	288	25,923	11,510	12,487	
Ogden	—	—	1,488	3,950	5,489	5,178	6,739	2,821	6,107	3,920	9,923	58,517	19,350	
Orem	—	—	—	7,183	5,812	3,426	1,888	1,921	6,158	582	3,416	14,542	14,995	
Provo	—	—	—	2,273	8,526	5,334	3,683	3,848	4,230	4,190	38,571	107,330	24,668	
Roy	—	—	—	2,396	2,192	1,340	778	375	2,138	8	2,675	635	5,485	
Salt Lake City	—	—	—	28,623	34,332	21,895	15,175	15,935	21,280	21,077	37,198	381,459	106,974	
Sandy City	—	—	—	7,423	7,449	3,339	4,753	1,252	2,434	2,196	11,324	55,231	13,306	
St George	—	—	—	3,837	4,173	804	11,394	37	5,999	1,253	31,477	70,444	14,968	
Taylorsville	—	—	155	1,669	1,861	949	—	—	—	95	—	7,566	470	
West Jordan Town	—	—	—	2,396	5,371	1,283	4,273	160	3,382	779	4,499	26,474	11,803	
West Valley City	—	—	—	6,829	8,908	4,014	45,625	6,974	782	921	—	76,539	14,126	
VERMONT														
Burlington	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
VIRGINIA														
Alexandria	101,706	29,980	23,723	20,521	27,066	14,947	14,986	9,986	24,971	13,648	3,924	182,950	164,265	
Blacksburg	—	—	—	821	3,111	362	1,022	—	2,957	399	6,353	9,855	6,505	
Charlottesville	36,543	5,367	4,848	4,508	6,890	3,725	4,211	2,891	5,347	2,119	26,204	52,077	42,972	
Chesapeake	251,176	10,876	13,440	41,512	21,426	19,526	7,706	8,216	16,102	20,963	70,773	641,429	206,678	
Danville	46,475	5,690	629	6,474	5,966	5,041	2,635	4,658	10,127	7,996	74,950	272,052	62,880	
Hampton	128,439	14,058	—	7,086	17,712	9,162	16,619	8,596	15,053	12,017	—	205,089	74,888	
Harrisonburg	23,050	—	1,011	4,738	3,044	3,069	1,967	658	11,625	2,791	36,594	45,797	27,322	
Lynchburg	56,063	2,571	9,398	12,012	8,193	6,810	2,285	3,003	9,107	8,817	4,999	231,751	69,459	
Manassas	35,276	2,847	1,330	3,216	5,652	1,253	1,205	127	6,486	3,441	25,454	80,292	14,339	
Newport News	182,189	23,636	2,242	22,911	30,425	19,457	20,568	26,747	20,605	20,745	59,117	545,879	214,042	
Norfolk	238,412	40,206	31,193	21,984	44,623	30,665	34,296	66,487	30,367	54,651	108,645	1,188,087	314,060	
Petersburg	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Portsmouth	118,030	11,813	9,753	8,083	12,274	8,183	6,799	15,862	13,099	9,928	20,606	187,763	155,754	
Richmond	228,942	68,098	36,801	44,659	22,408	26,408	20,442	136,117	64,206	14,122	223,807	810,842	313,180	
Roanoke	98,111	21,528	1,502	9,017	13,063	13,772	5,968	16,593	15,958	21,086	18,566	349,427	124,325	
Suffolk	68,283	6,529	201	4,437	5,584	3,770	1,300	4,700	8,483	7,433	5,920	162,359	58,968	
Virginia Beach	423,584	17,643	21,875	21,497	46,251	23,351	25,318	3,541	37,488	44,142	113,604	828,576	426,796	
WASHINGTON														
Auburn	—	—	413	5,839	7,052	5,274	3,346	277	9,332	211	5,195	2,080	17,601	
Bellevue	—	352	6,368	23,163	14,988	8,384	15,872	6,330	16,182	6,984	17,609	96,032	56,007	
Bellingham	—	—	714	8,531	7,361	5,835	6,275	1,298	6,199	2,703	5,162	57,547	28,056	
Bremerton	—	—	992	3,178	4,958	2,564	3,441	607	10,486	2,225	6,823	34,855	14,577	
Burien	—	6	5	866	3,551	2,243	376	118	32	80	—	1,195	1,968	
Edmonds	—	—	1,040	3,024	4,200	2,304	1,753	—	1,285	1,404	1,776	30,675	11,138	
Everett	—	161	2,667	12,915	14,773	11,061	8,342	981	14,122	6,241	30,661	123,641	52,140	
Federal Way	—	39	461	10,316	3,228	—	2,920	480	252	1,405	—	22,575	8,189	
Kennewick	—	—	868	14,349	5,414	3,314	3,135	246	3,153	396	2,921	12,770	14,900	
Kent	—	159	1,879	10,366	10,266	10,701	12,828	303	13,958	5,697	7,075	99,562	30,755	
Kirkland	—	36	58	5,425	4,824	5,566	3,399	—	11,686	1,891	2,234	36,238	15,184	
Lacey	—	14	90	3,091	3,426	1,347	1,711	17	3,795	1,188	2,818	24,606	7,792	
Longview	—	—	26	4,830	5,672	2,624	2,967	4,577	6,093	463	5,221	17,661	10,935	
Lynnwood	—	—	561	21,608	4,603	4,362	4,048	—	3,053	2,786	3,856	33,105	13,174	
Olympia	—	19	732	3,055	6,193	4,060	3,953	750	10,489	2,401	2,708	20,260	29,208	
Puyallup	25	283	802	4,667	4,718	3,397	1,251	263	8,739	1,086	4,781	27,067	13,059	
Redmond	—	—	1,954	12,710	5,134	5,953	3,738	467	12,010	1,380	4,354	33,326	22,355	
Renton	—	—	123	14,563	9,317	8,887	7,245	1,476	14,735	1,630	5,085	51,499	27,638	
Richland	—	—	2,212	10,221	3,488	3,779	2,101	1,245	5,229	3,390	33,965	93,497	20,550	
Seattle	—	—	17,445	104,665	140,435	78,580	150,744	53,641	192,523	30,022	514,871	1,758,691	430,000	
Shoreline	—	330	942	3,472	7,488	5,000	3,311	1,683	12,021	59	2,911	106	27,343	
Spokane	—	—	2,665	14,593	22,981	19,736	17,198	3,271	54,443	17,979	24,839	270,586	85,923	
Tacoma	—	806	6,491	19,929	37,144	27,028	8,661	5,820	57,520	22,824	246,460	675,806	146,690	
University Place	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Vancouver	—	—	214	6,753	8,388	11,542	17,228	781	15,121	4,526	13,007	108,770	39,199	
Walla Walla	—	—	1,261	3,822	2,646	2,265	1,145	—	8,275	2,044	5,317	33,685	9,597	
Yakima	—	—	301	8,359	10,144	7,780	3,262	1,742	12,892	2,089	7,322	33,573	25,343	

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay	
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
WEST VIRGINIA												
Charleston	56,098	Jun	81,511	79,960	3,304	997	75,261	42,068	1,551	80,280	77,749	9,017
Huntington	53,941	Jun	44,164	42,387	6,348	876	35,163	18,096	1,777	46,276	42,259	928
Morgantown	26,919	Jun	31,909	23,466	1,218	356	21,597	9,345	8,443	29,229	21,247	5,371
Parkersburg	32,766	Jun	94,065	89,199	315	620	88,250	9,980	4,866	92,126	86,769	1,420
Wheeling	33,311	Jun	33,219	26,596	2,326	110	24,160	11,755	6,623	28,316	19,876	653
WISCONSIN												
Appleton	65,862	Dec	80,095	73,087	1,089	18,731	51,493	26,380	7,008	73,073	63,095	8,998
Beloit	35,836	Dec	44,086	43,903	2,067	19,731	21,674	7,802	183	43,495	42,296	4,513
Brookfield	37,729	Dec	42,154	40,109	74	3,745	35,160	19,038	2,045	37,988	34,967	4,695
Eau Claire	58,872	Dec	56,981	51,962	3,173	16,324	30,541	14,324	5,019	61,426	55,338	12,571
Fond Du Lac	39,658	Dec	40,629	37,848	415	11,948	24,896	13,936	2,781	41,601	36,820	7,098
Franklin	25,867	Dec	18,883	17,434	110	2,440	14,173	8,882	1,449	23,826	21,783	6,803
Green Bay	102,076	Dec	114,295	104,976	1,800	32,982	68,337	32,447	9,319	126,059	107,026	19,096
Greenfield	34,409	Dec	27,969	27,969	31	5,832	21,530	14,744	—	23,172	23,172	2,150
Janesville	58,960	Dec	54,999	51,115	2,780	12,807	34,807	14,757	3,884	63,559	58,268	14,421
Kenosha	86,888	Dec	83,672	76,559	3,277	23,389	48,409	28,443	7,113	84,845	74,829	7,407
La Crosse	50,212	Dec	60,005	56,764	2,332	16,888	36,608	17,155	3,241	62,817	57,166	7,280
Madison	197,630	Dec	250,531	233,354	14,313	65,434	147,977	92,701	17,177	255,032	212,306	31,953
Manitowoc	33,388	Dec	58,909	32,650	236	10,250	21,453	7,447	26,259	59,863	32,519	4,246
Menomonee Falls	30,395	Dec	37,553	34,106	—	4,212	29,894	14,983	3,447	43,647	40,370	11,585
Milwaukee	590,503	Dec	1,073,529	697,923	72,384	297,922	326,629	164,954	375,606	886,714	720,567	117,570
New Berlin	36,215	Dec	30,281	28,045	—	3,037	24,925	11,495	2,236	66,028	63,412	34,475
Oak Creek	25,203	Dec	26,131	22,707	42	4,773	17,606	12,397	3,424	37,664	23,358	4,710
Oshkosh	57,957	Dec	58,362	54,395	2,491	17,071	33,748	14,958	3,967	57,719	50,687	9,038
Racine	82,572	Dec	105,848	96,362	3,049	36,824	52,290	33,365	9,486	102,168	88,778	1,214
Sheboygan	49,987	Dec	52,316	47,782	1,460	17,496	28,169	16,184	4,534	55,443	48,649	8,273
Superior	27,396	Dec	40,405	40,405	2,344	14,342	23,150	9,032	—	34,307	34,307	2,843
Waukesha	60,197	Dec	58,455	52,847	351	10,020	41,421	25,883	5,608	65,341	54,704	8,982
Wausau	36,809	Dec	40,468	37,084	4,074	10,446	22,385	12,202	3,384	40,877	35,912	5,729
Wauwatosa	46,759	Dec	49,885	44,736	921	6,579	35,572	24,269	5,149	56,097	51,205	8,228
West Allis	60,550	Dec	63,005	58,432	2,633	15,451	38,917	24,582	4,573	63,788	58,955	4,960
West Bend	28,218	Dec	24,989	23,075	43	5,797	16,444	10,344	1,914	27,077	22,514	4,817
WYOMING												
Casper	48,800	Jun	58,377	49,768	628	17,792	21,881	3,072	8,609	48,710	41,878	6,429
Cheyenne	53,729	Jun	58,092	46,837	2,468	15,511	21,359	5,164	11,255	52,711	39,939	9,007
Laramie	26,583	Jun	27,375	25,143	117	15,093	6,711	1,721	2,232	25,673	23,401	10,109

Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor, store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
WEST VIRGINIA													
Charleston	—	—	2,640	4,104	10,216	7,956	13,096	6,417	8,396	6,926	2,531	101,197	24,782
Huntington	—	—	106	1,980	5,840	6,387	2,629	6,362	5,648	4,160	4,017	56,715	12,523
Morgantown	—	23	47	1,526	3,046	1,940	1,823	1	5,755	981	7,982	20,291	14,433
Parkersburg	—	7	67,958	3,434	3,475	2,755	288	642	4,632	288	5,357	35,131	38,353
Wheeling	—	—	102	2,124	3,498	3,802	678	275	4,537	85	8,440	22,765	11,060
WISCONSIN													
Appleton	—	—	904	10,859	8,652	5,874	3,984	658	12,057	5,050	9,978	100,339	23,195
Beloit	—	—	3,331	5,653	7,296	4,202	2,985	332	7,331	2,813	1,199	51,221	16,260
Brookfield	—	—	210	5,702	5,458	4,450	2,086	—	7,889	2,340	3,021	55,749	19,740
Eau Claire	—	—	3,444	11,377	7,787	4,987	5,269	2,473	7,401	2,593	6,088	50,846	2,113
Fond Du Lac	—	—	964	7,436	5,409	3,465	2,068	902	6,359	3,197	4,781	50,203	14,258
Franklin	—	—	929	4,058	3,854	2,198	194	62	3,332	2,054	2,043	36,827	5,852
Green Bay	—	—	176	21,388	16,375	16,591	8,128	846	19,627	9,969	19,033	177,375	38,348
Janesville	—	5,323	1,332	3,640	5,537	3,072	768	—	2,828	1,862	—	28,490	9,640
Kenosha	—	—	1,294	9,152	7,067	4,707	3,705	1,253	10,182	3,032	5,291	59,109	29,434
La Crosse	—	63	3,285	8,230	13,907	8,334	4,294	1,197	10,331	10,013	10,016	155,683	28,384
Madison	—	48	64	7,235	7,562	6,937	6,334	1,248	6,060	5,316	5,651	72,149	19,586
Manitowoc	—	—	8,546	22,782	33,191	23,170	24,895	11,051	26,287	11,180	42,726	273,643	93,305
Menomonee Falls	—	—	212	6,181	4,203	3,160	2,088	464	5,230	2,808	27,344	44,273	14,618
Milwaukee	—	—	21	7,790	5,054	1,959	852	47	12,273	3,269	3,277	94,204	883
New Berlin	—	—	24,369	57,375	155,573	69,578	9,104	70,904	110,241	24,039	166,147	552,516	351,167
Oak Creek	—	—	14	5,259	5,371	2,097	1,382	—	13,010	2,385	2,616	55,018	7,483
Oshkosh	—	—	478	6,347	4,190	3,641	1,000	—	3,417	952	14,306	19,760	8,870
Racine	—	5	1,518	10,967	6,931	6,366	3,138	896	7,628	4,379	7,032	101,608	19,471
Sheboygan	—	—	2,698	10,085	21,507	14,779	7,244	2,314	11,884	5,463	13,390	104,348	43,208
Superior	—	—	62	7,375	7,198	5,304	3,195	1,892	7,588	4,049	6,794	97,361	17,469
Waukesha	—	—	—	5,117	4,516	3,433	2,100	1,254	4,944	6,221	—	83,851	10,061
Wausau	—	—	1,228	9,613	8,791	6,188	3,626	284	8,800	5,073	10,637	99,726	20,922
West Allis	—	1,939	1,230	8,344	5,165	3,212	1,818	4,145	4,474	2,126	4,965	42,282	11,476
West Bend	—	—	1,683	8,403	9,291	8,929	625	921	9,926	4,019	4,892	73,332	18,512
	—	—	4,274	9,536	12,291	7,401	723	3,194	7,722	4,004	4,833	68,863	26,571
	—	—	229	3,527	4,317	2,398	1,780	188	4,586	1,581	4,563	26,534	8,554
WYOMING													
Casper	—	—	789	4,025	6,446	4,734	6,079	448	8,556	292	6,832	7,657	19,931
Cheyenne	—	30	756	8,602	5,361	4,341	4,204	983	5,652	1,930	12,772	69,147	14,250
Laramie	—	1,130	721	1,627	2,535	2,297	947	—	10,426	97	2,272	13,654	6,597

Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 1996-97

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total	Capital outlay	
				From Federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
CONNECTICUT												
Branford Town	27,323	Jun	52,807	52,807	—	4,870	47,937	43,679	—	64,194	64,194	11,913
Cheshire Town	26,067	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
East Hartford Town	48,083	Jun	111,795	104,538	1,656	30,340	72,542	67,151	7,257	119,512	111,978	9,867
East Haven Town	26,646	Jun	55,227	55,227	—	16,971	38,014	36,291	—	54,560	54,560	214
Enfield Town	43,479	Jun	90,333	90,333	458	33,309	56,566	49,920	—	87,671	87,671	4,386
Fairfield Town	53,522	Jun	140,941	128,786	737	8,665	119,327	105,590	12,155	127,698	124,531	4,175
Glastonbury Town	28,500	Jun	66,699	66,699	—	4,491	61,805	55,460	—	68,017	68,017	7,761
Greenwich Town	58,374	Jun	237,964	194,431	1,560	13,656	179,215	150,030	43,533	221,063	211,567	26,051
Groton Town	42,539	Jun	94,333	87,610	535	31,445	55,162	45,672	6,723	94,940	93,565	4,279
Hamden Town	53,332	Jun	118,452	108,437	434	21,666	85,894	81,227	10,015	134,507	128,429	27,775
Manchester Town	51,666	Jun	129,585	119,833	718	35,069	84,046	70,117	9,752	128,055	119,516	8,230
New Milford Town	25,236	Jun	56,150	56,150	—	13,936	42,214	37,421	—	53,522	53,522	3,279
Newington Town	28,379	Jun	53,323	53,323	24	10,394	42,905	40,707	—	57,473	57,473	2,715
Southington Town	38,391	Jun	80,989	75,048	60	19,026	55,959	49,321	5,941	78,919	76,033	5,732
Stratford Town	49,096	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Trumbull Town	33,291	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Vernon Town	29,414	Jun	60,831	60,831	—	20,398	40,004	32,837	—	63,156	63,156	6,015
Wallingford Town	40,798	Jun	143,934	91,240	—	20,543	70,640	59,466	52,694	142,529	98,609	11,571
West Hartford Town	56,795	Jun	164,436	136,020	236	11,058	124,726	112,376	28,416	156,733	146,888	8,467
Wethersfield Town	25,179	Jun	46,876	46,876	—	5,251	41,625	40,036	—	47,590	47,590	4,285
Windsor Town	27,663	Jun	60,278	60,278	533	10,021	49,211	41,364	—	57,544	57,544	1,655
MASSACHUSETTS												
Amherst Town	35,468	Jun	43,449	40,979	85	13,940	26,954	20,290	2,470	35,188	33,656	3,762
Andover Town	30,891	Jun	80,367	72,584	196	9,461	62,927	56,528	7,783	89,025	80,463	15,748
Arlington Town	43,656	Jun	85,583	77,839	1,817	16,367	59,655	51,442	7,744	94,520	81,778	9,756
Billerica Town	38,861	Jun	76,015	73,375	130	20,624	52,621	47,373	2,640	74,567	72,390	5,836
Braintree Town	34,708	Jun	110,667	60,157	165	13,863	46,123	42,392	50,510	111,745	66,651	8,966
Brookline Town	54,137	Jun	147,562	128,040	1,818	17,300	108,903	89,777	19,522	151,068	135,343	13,482
Chelmsford Town	33,484	Jun	67,845	67,845	1,679	19,427	46,707	43,668	—	59,033	59,033	3,873
Dartmouth Town	28,100	Jun	41,722	38,977	137	10,777	28,063	24,747	2,745	44,820	43,015	4,428
Dracut Town	27,769	Jun	40,482	39,993	543	15,689	23,761	21,029	489	44,555	44,218	10,034
Falmouth Town	30,451	Jun	65,896	59,029	56	10,132	48,841	43,928	6,867	60,894	56,925	4,611
Framingham Town	64,536	Jun	139,643	130,817	1,141	27,377	102,299	87,512	8,826	147,189	137,510	5,622
Lexington Town	29,484	Jun	85,946	79,833	89	10,727	69,017	58,771	6,113	78,050	72,499	4,041
Milford Town	25,194	Jun	51,002	49,331	493	17,637	31,201	27,614	1,671	53,174	50,938	5,403
Milton Town	25,794	Jun	57,830	49,031	484	8,189	40,188	32,947	8,799	54,236	50,242	4,211
Natick Town	31,310	Jun	67,999	62,992	122	11,936	50,934	43,650	5,007	78,827	69,872	11,739
Needham Town	27,828	Jun	79,377	68,277	89	9,622	58,566	46,831	11,100	72,608	65,988	4,888
North Attleborough Town	25,550	Jun	64,829	42,085	22	13,267	28,796	23,325	22,744	67,826	44,354	6,353
Northwood Town	28,899	Jun	85,310	49,145	187	10,465	38,493	32,530	36,165	83,006	54,628	3,148
Plymouth Town	48,329	Jun	105,010	98,207	912	23,799	73,443	67,824	6,803	96,887	90,688	9,740
Randolph Town	30,554	Jun	47,627	43,440	—	14,008	29,421	27,185	4,187	46,784	45,978	1,892
Saugus Town	26,223	Jun	50,716	43,409	480	8,081	34,848	30,334	7,307	47,341	43,585	2,513
Shrewsbury Town	26,771	Jun	83,588	52,969	92	9,947	42,930	28,354	30,619	75,919	47,194	4,528
Stoughton Town	27,481	Jun	51,319	49,399	615	12,954	35,830	29,483	1,920	50,638	48,900	2,584
Tewksbury Town	28,644	Jun	51,947	48,958	237	14,016	34,705	31,750	2,989	56,128	54,721	6,646
Wellesley Town	26,809	Jun	98,224	68,943	28	8,381	60,493	44,765	29,281	99,159	73,238	6,498
West Springfield Town	26,192	Jun	57,064	51,701	647	14,207	36,847	31,187	5,363	58,610	53,934	8,881
Weymouth Town	54,847	Jun	102,134	87,229	815	26,988	59,426	48,631	14,905	89,558	78,421	2,180
NEW HAMPSHIRE												
Derry Town	31,452	Jun	25,625	23,704	353	2,418	20,852	15,097	1,921	23,114	19,860	2,660
Salem Town	27,195	Dec	25,439	23,606	390	1,450	20,982	16,989	1,833	26,269	21,901	2,245
NEW JERSEY												
Belleville Township	32,890	Dec	40,914	37,933	112	8,598	28,794	27,225	2,981	31,976	29,442	—
Berkeley Township	41,696	Dec	19,867	19,867	—	6,024	13,761	11,837	—	15,942	15,942	1,215
Bloomfield Township	43,330	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Brick Township	73,323	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bridgewater Township	38,491	Dec	26,865	26,865	50	8,284	18,374	4,873	—	25,233	25,233	1,442
Cherry Hill Township	68,982	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Dover Township	83,776	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
East Brunswick Township	44,829	Dec	47,127	41,594	—	5,975	35,349	22,264	5,533	40,624	35,661	3,875
Edison Township	93,993	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Egg Harbor Township	26,493	Dec	15,859	15,859	82	6,894	8,686	5,268	—	15,682	15,682	2,119
Evesham Township	38,524	Dec	16,929	16,929	57	4,557	12,315	8,201	—	16,902	16,902	2,081
Ewing Township	33,884	Dec	27,934	27,934	224	12,790	14,920	7,182	—	21,925	21,925	827
Franklin Township (Somerset Co)	47,520	Dec	39,603	34,221	537	6,312	27,372	18,783	5,382	36,621	28,588	2,671
Freehold Township	28,847	Dec	27,052	24,277	25	8,602	15,650	7,989	2,775	27,282	23,087	3,493
Galloway Township	27,146	Dec	11,955	11,955	271	3,762	7,920	3,972	—	13,816	13,618	2,033
Gloucester Township	58,004	Dec	25,120	25,120	1,715	4,361	18,954	17,109	—	23,935	23,935	2,365
Hamilton Township	86,240	Dec	60,307	60,307	—	22,735	37,572	23,327	—	56,174	56,174	13,143
Hillsborough Township	32,516	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Howell Township	44,718	Dec	30,090	25,122	—	9,677	15,344	8,161	4,968	27,930	23,902	1,863
Irvington Township	58,434	Dec	138,161	138,161	—	85,322	52,839	42,414	—	148,209	148,209	764
Jackson Township	38,244	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
CONNECTICUT													
Branford Town	37,148	126	2,590	3,902	3,492	2,176	1,864	324	1,741	2,093	—	32,798	25,251
Cheshire Town	38,621	725	604	4,077	7,030	2,424	1,420	—	5,807	2,141	896	18,031	32,524
East Hartford Town	57,877	1,373	1,082	5,207	8,569	7,091	2,547	1,445	4,507	1,139	7,534	29,960	63,068
East Haven Town	29,159	283	544	1,569	3,230	3,117	885	48	1,927	5,632	—	56,110	28,713
Enfield Town	51,357	2,080	1,000	2,778	5,259	—	1,160	57	9,003	670	—	10,450	47,020
Fairfield Town	65,628	945	1,848	9,883	9,397	8,775	2,905	669	6,872	2,478	3,167	44,773	62,000
Glastonbury Town	45,817	970	434	2,696	4,114	747	1,571	—	1,513	1,431	—	24,370	37,626
Greenwich Town	76,189	14,220	3,358	6,045	10,617	6,111	9,190	975	9,579	—	9,496	—	110,837
Groton Town	53,044	1,336	1,037	4,327	7,165	190	3,140	1,062	10,368	2,629	1,375	32,021	48,234
Hamden Town	80,746	847	1,295	3,261	6,911	7,175	3,157	49	5,943	1,615	6,078	49,025	57,910
Manchester Town	62,956	3,134	1,102	9,711	13,587	6,952	1,902	697	6,396	1,227	8,539	30,113	60,000
New Milford Town	33,285	313	1,117	3,783	2,733	423	1,579	—	1,117	1,050	1,307	—	25,171
Newington Town	32,245	1,042	172	1,574	3,892	528	1,435	33	2,883	541	—	7,330	31,486
Southington Town	42,130	430	1,225	3,187	4,052	2,357	1,353	12	7,598	1,661	2,886	—	41,844
Stratford Town	56,557	732	726	7,530	5,740	6,702	971	490	6,729	6,292	—	70,405	60,144
Trumbull Town	43,912	600	605	4,800	5,890	1,400	1,420	—	4,453	1,557	—	22,970	37,243
Vernon Town	33,954	828	160	628	3,614	911	1,319	558	7,186	1,125	—	16,780	33,711
Wallingford Town	61,908	798	808	7,364	5,446	4,229	726	—	2,985	2,300	43,920	56,794	57,800
West Hartford Town	72,146	1,766	225	8,032	11,414	8,147	3,654	1,564	6,444	1,561	9,845	48,650	80,572
Wethersfield Town	28,097	707	—	1,434	4,308	618	2,607	—	1,477	755	—	14,045	29,000
Windsor Town	31,481	2,708	370	3,383	4,285	534	700	—	3,373	1,929	—	28,840	31,295
MASSACHUSETTS													
Amherst Town	12,877	254	88	1,848	2,459	2,179	783	—	2,136	622	1,532	16,645	10,107
Andover Town	43,878	57	250	3,444	3,834	4,247	1,011	148	3,125	2,646	8,562	72,760	43,346
Arlington Town	31,831	552	116	1,198	3,343	3,668	606	2,090	4,514	307	12,742	25,323	36,625
Billerica Town	38,074	303	693	2,810	4,242	4,338	367	19	8,307	1,282	2,177	28,392	42,888
Braintree Town	33,650	102	239	2,938	5,014	5,379	1,703	—	791	103	45,094	8,806	44,653
Brookline Town	59,406	156	688	4,655	10,208	9,238	3,610	1,797	4,231	2,241	15,725	65,744	67,265
Chelmsford Town	35,636	158	244	1,981	3,246	2,983	147	—	4,896	1,165	—	32,980	33,515
Dartmouth Town	22,062	122	465	2,725	3,714	—	435	—	6,655	364	1,805	13,293	28,852
Dracut Town	28,105	174	128	3,171	2,185	1,617	102	—	3,453	842	337	15,882	20,850
Falmouth Town	31,308	47	380	3,076	3,349	3,404	809	—	2,713	414	3,969	17,508	34,505
Framingham Town	71,277	196	329	7,135	6,635	7,821	1,401	610	3,919	1,924	9,679	40,938	68,354
Lexington Town	43,403	39	98	3,975	3,160	3,126	1,685	—	2,612	893	5,551	27,574	45,008
Milford Town	29,870	167	214	2,009	3,387	2,029	479	478	2,709	1,348	2,236	29,664	26,955
Milton Town	25,210	12	127	1,969	4,018	2,818	235	—	941	166	3,994	6,860	26,973
Natick Town	36,248	113	268	2,727	3,609	3,882	484	86	2,942	445	8,955	46,184	34,425
Needham Town	33,454	45	373	3,043	3,225	3,974	446	—	3,688	873	6,620	22,929	36,041
North Attleborough Town	27,237	113	408	1,797	2,584	2,329	437	5	2,609	797	23,472	48,540	24,881
Norwood Town	25,043	99	281	4,270	4,256	3,433	748	135	1,568	26	28,378	407	32,042
Plymouth Town	55,797	317	214	6,949	6,106	7,476	1,146	342	2,375	1,561	6,199	35,458	58,037
Randolph Town	24,606	147	226	1,932	3,191	2,469	495	—	1,210	380	806	8,499	25,246
Saugus Town	20,429	68	196	1,607	3,372	2,692	636	261	2,006	1,064	3,756	24,397	22,875
Shrewsbury Town	25,105	35	855	3,125	2,847	1,757	521	—	1,346	580	28,725	16,270	27,232
Stoughton Town	26,504	114	907	1,903	4,117	2,969	379	—	1,886	189	1,738	14,266	28,228
Tewksbury Town	27,744	114	173	4,596	5,129	3,083	85	488	4,383	1,044	1,407	28,361	25,951
Wellesley Town	30,004	43	6,119	5,567	3,903	2,928	1,625	—	4,905	853	25,921	21,840	37,980
West Springfield Town	31,710	186	549	1,861	3,941	2,770	619	601	3,335	179	4,676	27,642	28,705
Weymouth Town	42,365	387	383	3,010	6,236	4,829	308	731	4,161	775	11,137	29,387	49,065
NEW HAMPSHIRE													
Derry Town	—	240	1,126	2,774	2,985	2,251	590	31	3,354	420	3,254	16,539	7,982
Salem Town	—	301	159	2,678	4,215	4,367	364	—	1,814	478	4,368	14,895	11,295
NEW JERSEY													
Belleville Township	—	354	700	2,600	6,154	4,325	936	—	2,216	752	2,534	12,800	12,500
Berkeley Township	—	67	65	1,314	3,896	468	1,314	19	2,386	792	—	17,031	6,891
Bloomfield Township	—	47	84	1,344	4,722	20	568	1,364	2,772	56	—	—	6,471
Brick Township	—	131	45	1,450	7,113	—	3,009	—	16,917	4,317	10,645	106,978	19,154
Bridgewater Township	—	380	48	2,633	4,368	1,097	2,004	105	8,294	1,100	—	18,426	7,524
Cherry Hill Township	—	647	1,016	7,158	9,248	—	475	1,261	9,177	3,790	—	91,352	22,520
Dover Township	—	1,632	182	3,592	9,393	—	7,061	439	19,245	3,794	—	38,144	22,192
East Brunswick Township	—	11	149	3,993	8,369	250	3,759	24	2,319	3,663	4,963	70,056	15,203
Edison Township	108,119	579	1,084	2,641	14,312	9,132	3,039	943	12,474	5,856	4,963	89,832	112,309
Egg Harbor Township	—	79	96	665	4,976	614	152	—	1,328	462	—	10,900	8,022
Evesham Township	—	11	—	1,042	3,183	18	1,760	2	2,122	142	—	22,831	7,486
Ewing Township	53	19	327	1,395	5,872	1,476	1,042	—	7,800	1,090	—	20,040	8,450
Franklin Township	—	213	477	869	6,410	324	1,508	2	5,266	1,490	8,033	31,175	11,188
Freehold Township	—	124	577	3,465	3,701	258	2,835	900	3,876	1,026	4,195	31,626	7,511
Galloway Township	—	213	22	524	4,071	305	255	—	2,689	1,488	198	28,444	4,654
Gloucester Township	—	63	113	1,799	6,321	27	761	1,826	3,711	1,562	—	32,535	8,663
Hamilton Township	—	1,511	1,283	8,216	12,224	—	1,376	345	11,268	2,472	—	83,447	31,296
Hillsborough Township	—	119	1,041	3,298	505	986	1,875	134	1,021	910	—	882	11,188
Howell Township	—	170	459	2,787	5,774	255	811	—	4,669	1,143	4,028	62,203	10,028
Irvington Township	80,483	260	542	1,830	11,658	8,188	708	2,102	7,096	4,445	—	97,996	30,306
Jackson Township	—	380	155	2,500	4,821	—	362	—	1,000	779	—	2,557	9,009

Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
NEW JERSEY—Con.												
Lakewood Township	48,658	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lawrence Township (Mercer Co)	27,600	Dec	20,861	20,861	195	5,546	15,120	13,954	—	21,099	21,099	—
Livingston Township	26,181	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Manalapan Township	31,245	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Manchester Township	37,602	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Marlboro Township	33,039	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Middletown Township	68,327	Dec	53,690	53,690	525	10,945	42,220	31,618	—	44,277	44,277	5,147
Monroe Township (Gloucester Co)	28,418	Dec	21,017	17,663	35	5,543	12,085	9,644	3,354	15,012	12,019	—
Montclair Township	36,313	Dec	96,996	93,309	—	13,848	78,718	73,283	3,687	95,786	92,203	5,326
Mount Laurel Township	36,067	Dec	12,273	12,273	—	2,150	10,123	9,246	—	12,799	12,799	1,000
Neptune Township	28,776	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Bergen Township	48,112	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Brunswick Township	34,032	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nutley Township	25,915	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Ocean Township (Monmouth Co)	26,851	Dec	19,672	19,672	—	3,183	16,489	9,630	—	17,854	17,854	—
Old Bridge Township	59,409	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Orange Township	28,877	Dec	87,097	84,246	6,517	43,928	33,801	17,841	2,851	88,450	86,484	4,655
Parsippany-Troy Hills Township	49,574	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pemberton Township	31,316	Dec	16,406	15,754	—	8,689	7,065	5,297	652	14,171	13,356	—
Pennsauken Township	34,292	Dec	29,703	29,703	264	7,294	22,145	13,889	—	23,779	23,779	2,762
Piscataway Township	50,936	Dec	25,447	25,447	200	4,321	20,926	12,950	—	25,659	25,659	—
South Brunswick Township	30,716	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Teaneck Township	38,018	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Union Township (Union Co)	50,404	Dec	35,156	35,156	—	7,049	28,107	23,781	—	37,827	37,827	—
Voorhees Township	25,612	Dec	16,321	16,321	—	3,095	13,226	9,579	—	15,754	15,754	1,917
Washington Township (Gloucester Co)	44,744	Dec	20,323	14,889	225	4,237	10,427	9,707	5,434	18,166	14,746	—
Wayne Township	50,439	Dec	67,575	60,915	179	6,433	54,303	34,279	6,660	60,282	53,172	6,341
West Milford Township	25,877	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Orange Township	39,495	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Willingboro Township	35,445	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Winslow Township	33,793	Dec	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Woodbridge Township	94,714	Dec	77,597	77,597	1,006	28,259	47,849	31,939	—	72,373	72,373	—
NEW YORK												
Amherst Town	112,431	Dec	104,566	103,841	15,056	1,145	75,461	59,198	725	101,480	100,637	9,418
Babylon Town	206,638	Dec	156,571	155,453	11,343	6,118	136,068	44,622	1,118	165,384	164,233	29,113
Bethlehem Town	28,901	Dec	21,115	18,398	348	417	11,544	8,596	2,717	21,403	18,112	1,122
Brighton Town (Monroe Co)	33,692	Dec	15,588	15,586	34	525	13,877	10,997	2	14,785	14,759	1,644
Brookhaven Town	419,745	Dec	179,656	179,369	11,771	6,332	161,221	87,400	287	209,245	208,298	35,192
Carmel Town	31,027	Dec	24,318	23,786	199	390	23,182	13,233	532	30,559	28,614	10,188
Cheektowaga Town	99,561	Dec	51,026	51,022	568	2,085	42,249	35,867	4	48,955	48,938	3,120
Chili Town	27,509	Dec	7,693	7,671	—	225	6,489	5,557	22	7,687	6,865	436
Cicero Town	26,046	Dec	6,151	6,113	—	249	5,306	4,637	38	5,722	5,633	352
Clarkstown Town	83,402	Dec	74,128	74,019	—	2,407	70,897	55,726	109	77,746	75,971	11,615
Clay Town	60,855	Dec	15,780	14,661	369	2,430	11,708	10,062	1,119	16,448	15,196	3,630
Clifton Park Town	32,689	Dec	17,213	14,101	198	323	8,519	4,769	3,112	17,197	14,593	1,680
Colonie Town	77,509	Dec	68,077	63,526	2,339	947	46,032	17,819	4,551	64,394	58,618	4,220
Cortlandt Town	38,500	Dec	26,217	23,886	359	810	20,372	15,849	2,331	28,410	23,553	1,605
De Witt Town	25,472	Dec	12,697	10,478	—	274	10,188	9,152	2,219	13,388	10,591	838
Eastchester Town	31,610	Dec	20,160	20,030	1,486	390	16,636	12,022	130	19,770	19,631	647
Gates Town	29,065	Dec	9,312	9,312	—	364	7,965	6,975	—	9,519	9,519	1,024
Glennville Town	29,149	Dec	6,994	6,225	289	274	3,825	3,313	769	8,231	7,352	794
Greece Town	92,582	Dec	38,134	32,018	404	869	28,403	25,743	6,116	38,979	33,495	4,485
Greenburgh Town	86,147	Dec	54,830	50,075	1,500	1,227	43,653	34,097	4,755	53,972	49,903	2,848
Guilfordtown	29,464	Dec	28,590	27,407	495	345	20,571	9,032	1,183	24,278	22,182	1,591
Hamburg Town	53,529	Dec	28,266	28,240	827	946	22,984	19,981	26	29,132	28,476	4,522
Haverstraw Town	33,988	Dec	10,888	10,888	—	479	9,337	5,874	—	12,195	12,195	1,627
Hempstead Town	733,432	Dec	362,767	354,470	21,165	13,788	282,988	211,269	8,297	399,703	380,882	38,751
Henrietta Town	37,719	Dec	11,739	8,607	—	365	6,968	3,864	3,132	11,301	8,126	1,047
Huntington Town	196,309	Dec	149,271	144,803	1,369	8,973	132,783	100,390	4,468	143,695	134,453	14,412
Irondequoit Town	52,467	Dec	20,872	20,256	1,182	859	17,031	14,616	616	24,353	23,440	4,717
Islip Town	307,375	Dec	153,530	152,135	6,011	8,314	126,487	90,752	1,395	166,641	163,621	28,370
Lancaster Town	31,580	Dec	12,058	12,058	—	343	9,964	8,248	—	15,836	15,836	3,517
Mamaroneck Town	28,146	Dec	22,479	21,526	1,814	467	18,194	14,495	953	24,524	23,068	1,554
Manlius Town	30,934	Dec	9,239	9,236	23	631	8,490	8,016	3	8,839	8,687	433
Monroe Town	25,813	Dec	6,539	6,405	36	279	4,447	2,665	134	7,029	6,555	857
Mount Pleasant Town	41,540	Dec	31,879	28,356	165	645	23,644	16,732	3,523	35,697	31,350	5,312
Newburgh Town	26,186	Dec	19,277	18,144	180	452	15,839	11,481	1,133	18,782	16,876	1,289
North Hempstead Town	213,868	Dec	146,421	135,782	975	8,139	118,344	68,026	10,639	177,501	157,249	42,616
Orangetown Town	48,510	Dec	36,441	36,441	32	774	34,571	27,994	—	44,388	44,388	984
Ossining Town	34,768	Dec	6,936	6,936	—	254	6,176	5,212	—	7,808	7,808	1,331
Oyster Bay Town	297,038	Dec	182,279	167,328	2,716	12,106	140,492	102,504	14,951	223,547	192,219	38,062
Penfield Town	32,487	Dec	9,598	9,598	63	291	7,294	5,213	—	10,254	10,254	1,718
Perinton Town	45,781	Dec	12,641	12,601	—	275	11,101	6,083	40	11,432	11,020	1,506
Pittsford Town	26,108	Dec	9,589	9,589	15	182	8,336	6,787	—	8,704	8,704	711

Table 19. **Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 1996-97—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
NEW JERSEY—Con.													
Lakewood Township	—	427	61	1,131	7,145	5	1,248	1,227	3,656	1,390	—	19,451	13,918
Lawrence Township	—	—	306	1,096	4,230	442	761	366	5,112	1,558	—	28,253	7,222
Livingston Township	—	—	290	1,040	4,013	419	722	347	4,849	1,558	—	16,226	6,851
Manalapan Township	—	—	405	1,249	3,715	134	964	—	2,056	750	—	17,665	5,002
Manchester Township	—	329	2	1,016	5,046	163	112	1,218	2,531	1,524	2,221	58,831	14,032
Marlboro Township	—	99	120	829	6,205	766	190	—	1,656	462	—	8,068	10,004
Middletown Township	—	120	1,310	6,575	8,893	1,402	1,428	—	6,121	4,884	—	71,861	16,850
Monroe Township	—	9	124	812	3,253	359	215	—	2,468	256	2,993	15,403	3,931
Montclair Township	58,590	177	1,238	2,481	6,665	4,760	1,373	400	4,926	196	3,583	39,674	58,031
Mt Laurel Township	—	65	160	880	2,556	—	435	—	1,301	850	—	18,912	4,450
Neptune Township	—	338	75	965	5,004	30	393	—	5,752	340	—	5,644	4,020
North Bergen Township	—	67	652	2,891	8,081	8,589	1,290	3,842	3,854	2,626	—	73,802	37,535
North Brunswick Township	—	56	3	936	6,543	859	1,022	19	6,923	893	3,191	4,105	12,015
Nutley Township	41,814	126	883	1,771	4,757	3,397	980	285	3,515	—	2,489	—	41,414
Ocean Township	—	4	166	792	4,084	—	357	—	5,127	2,093	—	33,473	8,815
Old Bridge Township	—	1,355	442	3,803	7,692	—	4,705	17	1,106	—	—	—	12,687
Orange City Township	42,969	1,700	1,105	1,247	7,295	5,486	613	7,470	4,171	2,191	1,966	33,048	39,152
Parsippany-Troy Hills Township	—	—	763	2,345	8,500	246	4,551	—	14,840	9,238	5,754	119,864	22,997
Pemberton Township	—	93	50	2,031	3,910	88	471	—	1,909	503	815	17,727	5,265
Pennsauken Township	—	197	466	2,675	7,270	1,342	1,302	333	157	1,088	—	18,104	11,773
Piscataway Township	—	197	698	1,023	6,945	153	1,079	200	5,554	1,209	—	22,291	13,000
South Brunswick Township	—	133	343	1,015	5,841	364	963	65	6,356	2,132	4,437	61,844	10,399
Teaneck Township	—	409	809	3,005	7,113	4,999	1,082	—	2,562	—	—	—	14,449
Union Township	—	490	641	2,830	10,081	7,445	483	—	8,596	912	—	17,630	20,569
Voorhees Township	—	130	61	1,649	3,279	212	378	62	4,110	1,254	—	23,075	6,396
Washington Township	—	—	116	1,501	4,671	46	300	—	2,800	937	3,420	12,150	6,250
Wayne Township	—	200	1,129	5,148	9,297	784	1,875	—	9,048	2,609	7,110	55,872	19,107
West Milford Township	—	—	517	3,109	3,320	231	2,544	—	347	139	3,025	368	6,798
West Orange Township	82	709	1,621	1,739	7,152	5,371	1,640	—	6,453	1,182	—	25,193	29,333
Willingboro Township	—	48	29	11,657	5,581	1,180	514	—	2,425	1,554	—	4,596	11,322
Winslow Township	—	148	957	1,163	4,766	123	373	—	3,313	—	—	—	10,526
Woodbridge Township	—	389	1,442	4,930	15,265	—	2,035	2,032	16,557	4,334	—	126,793	30,735
NEW YORK													
Amherst Town	—	140	171	9,325	11,346	3,418	6,029	1,734	23,032	9,711	843	106,014	32,143
Babylon Town	—	9,632	1,840	9,836	452	9,508	8,193	—	58,341	38,096	1,151	477,206	28,534
Bethlehem Town	—	224	348	3,296	2,493	43	1,271	—	2,637	2,204	3,291	23,215	8,267
Brighton Town	—	107	3,153	2,922	506	406	1,069	—	1,607	510	26	3,954	6,897
Brookhaven Town	—	5,296	2,675	36,147	2,284	759	12,382	2,668	48,972	30,475	947	303,606	38,007
Carmel Town	—	—	100	4,052	3,194	1,260	617	—	10,225	4,287	1,945	51,201	6,265
Cheektowaga Town	—	25	—	6,293	8,396	354	4,415	620	13,331	2,826	17	21,850	20,432
Chili Town	—	—	—	2,036	43	986	529	—	187	54	822	4,237	2,507
Cicero Town	—	—	—	1,654	344	830	370	—	202	409	89	2,711	1,718
Clarkstown Town	—	—	2,352	8,314	14,298	1	8,214	—	15,723	4,997	1,775	53,200	29,512
Clay Town	—	—	—	3,266	1,058	1,798	510	404	580	809	1,252	6,969	3,343
Clifton Park Town	—	198	414	2,980	504	234	1,910	—	797	1,588	2,604	14,582	3,714
Colonie Town	—	1,932	1,979	5,175	6,359	2,115	3,642	355	7,833	7,543	5,776	82,162	23,796
Cortland Town	—	—	197	4,439	1,120	218	2,604	—	2,944	617	4,857	10,770	10,781
De Witt Town	—	—	—	2,371	2,036	727	726	—	482	789	2,797	7,897	4,261
Eastchester Town	—	1,341	—	1,880	4,059	—	2,672	118	1,380	571	139	5,166	10,016
Gates Town	—	—	—	2,370	1,884	—	868	—	77	30	—	1,179	4,866
Glenville Town	—	246	34	1,443	1,736	224	709	—	131	277	879	5,287	3,692
Greece Town	—	—	—	8,104	8,224	156	1,696	280	2,160	3,351	5,484	31,653	14,908
Greenburgh Town	—	71	182	3,390	8,187	1,288	5,739	2,234	2,926	3,068	4,069	33,965	23,134
Guilderland Town	—	—	419	2,394	2,180	144	889	—	3,857	7,328	2,096	73,917	7,211
Hamburg Town	—	—	212	4,517	4,819	2,242	3,910	630	2,793	1,199	656	18,179	10,218
Haverstraw Town	—	9	457	2,090	2,535	145	964	—	2,501	72	—	985	4,894
Hempstead Town	—	3,666	851	53,562	4,898	2,999	49,049	23,857	91,337	39,859	18,821	447,275	120,611
Henrietta Town	—	—	—	2,011	49	63	1,040	—	870	52	3,175	450	4,171
Huntington Town	—	147	1,571	20,404	1,116	611	8,359	1,026	47,160	15,575	9,242	162,585	38,741
Irondequoit Town	—	—	—	4,638	4,183	112	1,040	537	3,179	1,671	913	18,033	9,029
Islip Town	—	765	4,342	24,412	2,056	1,133	9,847	2,233	40,854	26,207	3,020	267,973	43,060
Lancaster Town	—	103	95	1,632	2,034	1,269	3,910	—	1,620	531	—	10,685	5,144
Mamaroneck Town	—	1,815	707	1,805	3,086	1,274	1,620	—	2,467	1,453	1,456	11,856	10,509
Manlius Town	—	—	—	2,061	2,367	1,138	338	—	160	64	152	340	3,669
Monroe Town	—	—	2	1,268	—	335	408	—	1,901	152	474	2,216	1,440
Mt Pleasant Town	—	—	161	4,278	4,821	362	5,920	—	3,225	2,411	4,347	30,304	11,922
Newburgh Town	—	—	81	2,350	2,482	260	487	—	2,516	2,976	1,906	33,932	6,642
North Hempstead Town	—	286	91	8,628	6,403	3,776	38,499	438	47,614	32,236	20,252	547,601	31,113
Orangetown Town	—	216	199	3,988	9,367	429	2,347	—	5,064	2,578	—	30,135	17,299
Ossining Town	—	—	—	766	1,096	276	1,587	—	746	99	—	3,038	2,699
Oyster Bay Town	—	3	—	28,195	1,376	3,267	18,397	991	50,971	29,632	31,328	312,296	56,987
Penfield Town	—	—	—	2,747	—	49	1,262	—	520	156	—	1,628	4,084
Perinton Town	—	—	—	2,753	38	1,304	2,086	—	1,263	558	412	5,994	3,903
Pittsford Town	—	—	35	2,623	89	10	1,079	—	766	412	—	2,898	4,011

Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Population, 1996	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay
					From Federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
NEW YORK—Con.												
Poughkeepsie Town	40,818	Dec	24,446	22,304	750	365	19,918	14,188	2,142	37,035	27,657	8,071
Ramapo Town	98,068	Dec	47,562	47,562	80	5,644	40,426	32,636	—	49,720	49,720	6,856
Rotterdam Town	28,332	Dec	13,750	13,516	1,217	385	9,335	6,376	234	16,091	15,116	2,177
Rye Town	40,389	Dec	1,910	1,910	—	247	1,663	959	—	1,865	1,865	—
Salina Town	35,871	Dec	9,290	8,253	—	438	7,582	6,815	1,037	9,389	8,395	270
Smithtown Town	116,126	Dec	68,159	66,505	1,608	1,674	61,321	46,045	1,654	71,105	69,430	2,724
Southampton Town	46,280	Dec	42,532	41,820	2,834	2,755	36,216	31,789	712	46,701	44,526	5,070
Tonawanda Town	82,323	Dec	60,763	55,397	1,634	1,184	44,480	25,011	5,366	61,599	56,404	10,839
Union Town	56,538	Dec	15,810	15,810	3,063	485	8,232	6,541	—	16,332	16,332	3,228
Vestal Town	26,301	Dec	12,867	11,946	554	354	7,441	5,094	921	12,742	11,425	1,374
Walkkill Town	25,095	Dec	23,209	21,692	192	3,673	16,222	6,179	1,517	16,715	14,774	2,364
Wappinger Town	26,457	Dec	9,900	9,308	81	373	8,112	5,401	592	12,361	11,701	3,500
Warwick Town	28,153	Dec	9,565	9,365	379	1,246	5,717	4,696	200	10,394	10,057	2,922
Webster Town	33,563	Dec	14,480	14,471	31	371	12,086	8,326	9	13,819	13,686	817
West Seneca Town	47,102	Dec	24,238	24,186	603	859	19,349	16,039	52	24,540	24,408	1,423
Yorktown Town	35,165	Dec	33,039	29,264	1,523	690	24,327	15,760	3,775	30,726	26,831	1,773
PENNSYLVANIA												
Abington Township (Montgomery Co)	55,649	Dec	40,561	34,667	2,508	1,909	30,164	17,254	5,894	36,639	35,401	5,809
Bensalem Township	57,611	Dec	30,232	20,653	867	2,372	16,958	12,604	9,579	34,611	26,887	8,202
Bristol Township	57,689	Dec	20,991	20,855	655	2,537	17,464	12,133	136	19,750	19,675	1,799
Cheltenham Township	34,720	Dec	21,194	21,194	—	1,502	19,692	11,531	—	21,113	21,113	1,722
Falls Township (Bucks Co)	34,851	Dec	28,650	24,598	—	1,459	23,093	4,958	4,052	31,336	29,221	1,258
Haverford Township	49,615	Dec	23,514	23,514	2,000	1,872	19,580	11,301	—	20,561	20,561	1,455
Hempfield Township (Westmoreland Co)	43,911	Dec	8,386	8,360	—	1,830	6,523	5,511	26	8,208	8,176	2,646
Lower Makefield Township	31,095	Dec	14,649	14,649	—	1,315	12,670	5,521	—	12,240	12,240	1,008
Lower Merion Township	57,021	Dec	49,315	47,003	—	4,265	42,738	24,894	2,312	43,858	43,209	4,116
Lower Paxton Township	42,764	Dec	10,761	9,842	—	1,424	8,402	6,899	919	9,432	9,328	674
Manheim Township (Lancaster Co)	32,786	Dec	18,614	18,614	—	1,205	16,842	8,648	—	16,418	16,418	2,431
McCandless Town	29,666	Dec	9,467	9,467	—	796	8,415	6,997	—	8,835	8,835	1,715
Middletown Township	45,105	Dec	19,358	16,785	—	1,637	15,107	6,725	2,573	17,115	15,366	1,180
Millcreek Township	51,205	Dec	15,942	15,812	—	2,007	13,805	8,042	130	15,319	15,193	354
Mount Lebanon Township	31,879	Dec	20,494	18,813	—	1,026	17,219	13,354	1,681	20,755	20,332	4,028
North Huntingdon Township	29,044	Dec	7,968	7,963	—	2,211	5,752	5,053	5	7,835	7,788	2,631
Northampton Township	38,583	Dec	12,419	12,419	—	1,284	10,887	6,565	—	10,378	10,378	650
Penn Hills Township	49,514	Dec	23,201	23,201	625	2,887	19,472	11,844	—	27,011	27,011	3,717
Radnor Township	29,650	Dec	20,291	20,291	—	1,218	19,062	12,215	—	18,969	18,969	2,647
Ridley Township	30,812	Dec	11,976	11,976	—	929	10,832	5,783	—	12,767	12,767	1,193
Ross Township (Allegheny Co)	32,959	Dec	15,209	12,549	—	629	11,625	8,072	2,660	11,948	11,448	1,584
Shaler Township	30,027	Dec	14,517	13,533	—	912	12,550	5,521	984	14,624	11,470	2,637
Tredyffrin Township	29,167	Dec	12,026	12,026	—	1,541	10,485	8,790	—	14,828	14,828	2,468
Upper Darby Township	79,422	Dec	40,663	36,377	—	4,382	31,094	17,807	4,286	40,541	37,914	3,080
Upper Dublin Township	25,149	Dec	14,954	14,954	—	1,241	13,713	9,244	—	13,887	13,887	1,399
Upper Merion Township	26,178	Dec	21,511	21,511	—	2,193	19,318	10,543	—	18,757	18,757	2,005
Warminster Township	32,811	Dec	12,405	12,405	—	1,153	11,247	6,443	—	11,750	11,750	2,440
RHODE ISLAND												
Coventry Town	32,221	Jun	51,788	51,788	26	17,481	34,281	32,521	—	50,678	50,678	170
Cumberland Town	29,274	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Johnston Town	26,551	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Kingstown Town	25,594	Jun	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
North Providence Town	31,194	Jun	47,553	47,553	—	11,281	36,255	35,288	—	48,050	48,050	45
South Kingstown Town	26,014	Jun	49,691	49,219	21	10,431	38,767	31,868	472	48,811	48,428	5,210
West Warwick Town	29,120	Jun	68,630	68,630	4	29,599	39,027	32,381	—	50,716	50,716	603

Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 1996-97—Con.

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.												
	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	Utility, liquor, store, and employee retirement expenditure		
13	14	15	16	17	18	19	20	21	22	23	24	25	
NEW YORK—Con.													
Poughkeepsie Town	—	609	79	2,750	6,394	18	582	37	2,980	2,282	9,378	39,359	9,374
Ramapo Town	—	—	2,024	4,309	102	148	3,003	—	11,164	6,681	—	80,115	18,188
Rotterdam Town	—	964	5	1,839	3,006	38	512	—	2,737	1,039	975	19,725	6,075
Rye Town	—	—	—	—	—	—	108	—	—	—	—	—	655
Salina Town	—	—	83	2,243	28	808	518	—	1,924	364	994	2,940	1,976
Smithtown Town	—	715	897	13,764	726	2	3,223	193	19,739	3,469	1,675	76,142	25,413
Southampton Town	—	2,580	1,034	5,495	650	1,291	1,943	114	2,747	3,672	2,175	37,628	18,364
Tonawanda Town	—	—	695	5,946	7,149	485	6,556	924	13,531	1,598	5,195	19,400	24,467
Union Town	—	1,564	20	2,912	67	579	933	1,180	616	—	—	6,575	4,037
Vestal Town	—	64	187	2,814	1,883	298	518	—	1,351	430	1,317	7,540	4,888
Walkkill Town	—	—	24	3,060	1,086	—	1,186	8	2,134	3,808	1,941	35,473	3,966
Wappinger Town	—	—	234	1,409	112	32	397	—	3,632	2,761	660	26,295	1,641
Warwick Town	—	—	320	1,907	1,685	—	164	—	2,611	41	337	3,378	3,509
Webster Town	—	3	45	2,500	2,319	351	848	—	1,774	1,144	133	7,579	6,511
West Seneca Town	—	27	26	3,930	4,235	87	2,368	603	5,528	968	132	18,310	10,502
Yorktown Town	—	1,427	412	3,351	4,172	10	1,661	—	6,079	1,341	3,895	14,635	12,055
PENNSYLVANIA													
Abington Township	—	—	—	3,847	7,288	791	2,232	483	13,028	893	1,238	21,200	10,101
Bensalem Township	—	—	—	10,019	8,187	1,039	1,095	868	14	1,943	7,724	39,040	16,279
Bristol Township	—	—	—	3,276	3,276	862	367	976	2,957	528	75	9,182	5,064
Cheltenham Township	—	—	86	1,408	4,782	729	1,355	—	3,680	609	—	8,845	7,113
Falls Township	—	—	—	5,804	4,039	666	110	—	11,530	1,228	2,115	17,260	13,757
Haverford Township	—	—	236	3,111	6,160	915	1,790	1,208	3,880	300	—	4,715	11,476
Hempfield Township	—	—	—	3,495	32	405	985	—	237	61	32	2,552	2
Lower Makefield Township	—	—	—	1,287	1,885	144	2,358	—	2,446	805	—	15,287	5,244
Lower Merion Township	—	—	245	4,748	8,074	2,725	1,889	1,373	8,642	3,163	649	45,807	14,335
Lower Paxton Township	—	—	—	2,105	2,663	626	759	1	407	35	104	11,265	3,882
Manheim Township	—	—	—	2,838	3,964	298	2,526	—	3,894	758	—	12,365	5,674
Mccandless Town	—	—	18	3,290	2,188	641	89	—	111	206	—	7,455	4,281
Middletown Township	—	—	—	1,944	4,526	571	673	69	4,632	537	1,749	14,397	6,344
Millcreek Township	—	—	—	3,272	3,863	418	483	—	3,206	276	126	13,655	6,097
Mt Lebanon Township	—	49	85	3,078	4,065	1,627	3,428	—	1,963	487	423	17,280	8,754
North Huntingdon Township	—	—	—	3,977	1,518	193	203	—	6	8	47	187	2,516
Northampton Township	—	—	—	1,689	2,303	440	623	—	1,935	391	—	5,270	4,750
Penn Hills Township	—	—	—	3,287	4,702	291	776	863	8,652	3,756	—	63,922	8,050
Radnor Township	—	—	47	1,944	3,035	554	1,759	21	4,332	986	—	20,690	9,202
Ridley Township	—	—	23	1,273	2,087	357	318	—	4,014	228	—	4,427	4,475
Ross Township	—	—	—	3,533	3,097	517	298	—	2,320	72	500	335	4,411
Shaler Township	—	—	—	2,769	2,971	295	445	—	1,438	137	3,154	9,086	4,165
Tredyffrin Township	—	—	—	4,254	4,472	461	318	—	121	860	—	25,595	6,035
Upper Darby Township	—	—	305	3,108	7,482	2,899	1,774	2,994	7,556	604	2,627	14,530	15,271
Upper Dublin Township	—	—	59	1,802	2,852	418	716	37	4,322	674	—	10,267	5,231
Upper Merion Township	—	—	—	3,259	5,117	1,015	1,361	—	4,140	598	—	4,680	9,143
Warminster Township	—	—	—	1,358	2,813	453	426	56	2,187	355	—	6,390	5,435
RHODE ISLAND													
Coventry Town	37,846	445	189	2,096	4,654	37	611	174	1,035	429	—	11,823	31,021
Cumberland Town	31,656	140	38	2,137	2,111	540	280	110	1,443	632	990	10,595	29,307
Johnston Town	25,434	11	5	1,979	4,526	4,662	736	252	642	—	482	—	21,463
North Kingstown Town	33,031	45	127	1,951	3,512	4,289	2,190	407	1,145	747	1,400	48,729	33,417
North Providence Town	28,260	10	—	1,672	4,336	5,124	520	—	1,052	359	—	25,042	28,989
South Kingstown Town	28,593	—	608	1,689	5,670	4	2,130	102	2,851	1,687	383	37,297	25,415
West Warwick Town	30,642	99	—	2,502	3,546	3,657	159	300	2,755	1,270	—	31,381	7,444

Appendix A.

Definitions of Selected Terms

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

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

Aid to Local Governments. See Intergovernmental Expenditure.

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

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

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

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

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

Benefits, Insurance Trusts. See Insurance Trust Expenditure.

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

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

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

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

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

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

Categorical Assistance Programs. Old Age Assistance, 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 it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

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

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

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

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

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

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

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

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

Debt. All long-term credit obligations of the government and its agencies whether backed by the governments’ full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general 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 Utility.

Elementary and Secondary Education. See 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 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 wages, 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.

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 Prevention, 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.

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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 Solid Waste Management (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

School District Governments. Organized local entities providing public elementary, secondary, and 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.

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

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.

County-Type Areas Without County Governments

Areas with governments legally designated as city-counties and operating primarily as cities (9):

Alaska	City and borough of Anchorage, city and borough of Juneau, city and borough of Sitka, and city and borough of Yakutat.
California	City and county of San Francisco.
Colorado	City and county of Denver.
Hawaii	City and county of Honolulu.
Montana	Anaconda-Deer Lodge County and Butte-Silver Bow.

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

Tennessee	Metropolitan government of Nashville and Davidson County, and metropolitan government of Lynchburg and Moore County.
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Areas having certain types of county offices, but as part of another government (city, township, state) (19):

Florida	County of Duval (city of Jacksonville).
Georgia	County of Clarke (city of Athens), County of Muscogee (city of Columbus). County of Richmond (city of Augusta).
Hawaii	County of Kalawao (state of Hawaii).
Indiana	County of Marion (city of Indianapolis).
Kentucky	Lexington-Fayette Urban County.
Louisiana	Parish of East Baton Rouge (city of Baton Rouge), parish of Lafayette (city of Lafayette), parish of Orleans (city of New Orleans), and Terrebonne Parish Consolidated Government.
Massachusetts	County of Nantucket (town of Nantucket) and county of Suffolk (city of Boston).
New York	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York).
Pennsylvania	County of Philadelphia (city of Philadelphia).

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

District of Columbia	Washington city.
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (43):

Maryland	Baltimore city (distinct from Baltimore County).
Missouri	St. Louis city (distinct from St. Louis County).
Nevada	Carson City.
Virginia (40 cities)	Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Clifton Forge, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

Unorganized areas bearing county designations (13):

Connecticut (8 county areas with no county government)	Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham.
Rhode Island (5 county areas with no county government)	Bristol, Kent, Newport, Providence, and Washington.

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

1997 CENSUS OF GOVERNMENTS

The Census Bureau 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 1997 Census of Governments are being issued in both printed and electronic formats. The printed material includes five volumes, which are described individually below. The electronic dissemination will encompass data files and electronic networks, described in a separate section following the report descriptions.

FINAL REPORTS

Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by states on county, municipal, and township governments by population size; on public school systems by size of enrollment, and number of schools; and on special district governments by function. 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.

Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on March 1997 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of March 1997 by government function for the Nation, by states, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for states, and for large school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1997.

No. 2. *Finances of Special District Governments* Fiscal year 1997 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 1997. 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 1997 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 1997 government finances for Federal, state, and local governments. Data are presented for the Nation, for state areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of state and local government employee retirement systems. Data are shown for the Nation, for states, and for large individual retirement systems.

ELECTRONIC MEDIA

Data from the 1997 Census of Governments and related annual and quarterly surveys are available via the Internet at the Census Bureau web site which is www.census.gov. For more information, see the web site, or write to U.S. Census Bureau, Governments Division, Washington, DC 20233, or call Customer Services at 301-457-4100.

HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by Customer Services, U.S. Census Bureau, Washington, DC 20233 or phone 301-457-4100.

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