

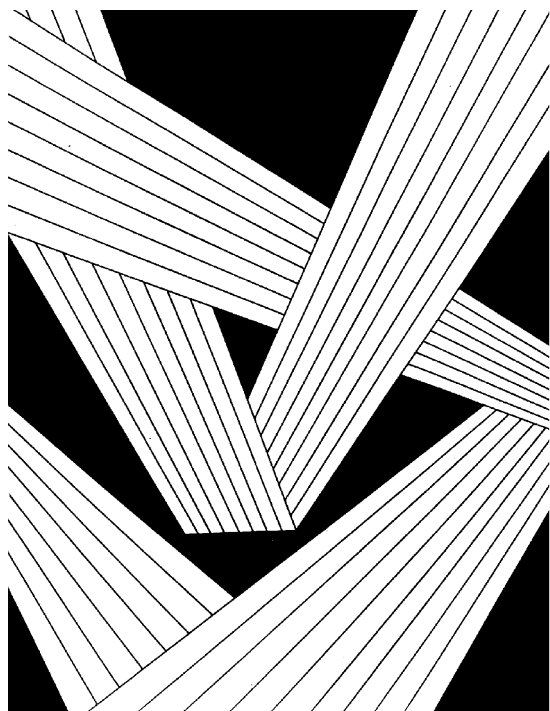
1992

Census of Governments

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Volume 4
GOVERNMENT FINANCES

Number 3
Finances of County Governments



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

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Census of Governments

INTRODUCTION

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

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

This report, No. 3, provides statistics on the revenue, expenditure, debt, and financial assets of county governments. It aggregates these data for the Nation, for State areas, and for all individual county governments.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's county 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 13 tables. Table 1 displays national totals of county government finances for 1992 and other census years. Statewide aggregates appear in tables 2 through 11. Table 2 contains the State summaries. Revenue data appear in tables 3 and 4, and expenditure information in tables 5 through 8. Table 9 presents data on indebtedness, table 10 on cash and security holdings, and table 11 on utilities and liquor stores. In table 12 detailed State summaries are divided into population-size groups of county governments. Table 13 displays data for each of the 3,043 individual county governments in the Nation.

SCOPE

Definition of County Government

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other States

where certain county areas lack a distinct county government. (See appendix C for a listing of county-type areas without county government). In Louisiana, the county governments are officially designated as "parish" governments, and the "borough" governments in Alaska resemble county governments in other States. Both are classified as county governments for census statistics on governments.

Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, the composite units are classed as municipal governments in census statistics on governments. Moreover, the cities of Baltimore and St. Louis are outside the areas of the adjacent counties and a similar situation exists among 41 independent cities in Virginia. Since these exceptional areas also include New York City, Philadelphia, and several other of the most populous cities (or composite city counties) in the Nation, almost 10 percent of the total United States population is not served by a county government. Appendix B contains summary data on the finances of these major excepted "municipalities."

The number of county governments per State ranges widely from the Texas total of 254 down to fewer than 20 in several States.

There are 174 county governments, located in 38 States, that serve populations of at least 250,000. These 174 county governments account for 53.6 percent of the population served by all county governments in the Nation. The overwhelming majority of county governments (74 percent) each serve fewer than 50,000 persons, and the 728 counties that have fewer than 10,000 inhabitants each serve altogether only 4 million persons.

The average population served by a county government is about 74,000, but Loving County, Texas had only 107 inhabitants in 1990, while Los Angeles County, California had more than 8 million.

BASIC CONCEPTS

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

Current Dollars

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

Fiscal Years

Data in this report pertain to county government fiscal years that ended between July 1, 1991, and June 30, 1992. Table 13 indicates the fiscal period being reported for each county.

Slightly more than one-half of all county governments in the Nation had a fiscal year corresponding directly with calendar year 1991—i.e., they ended their fiscal year on December 31, 1991. September and November were other common months in which county governments ended their fiscal years.

Composition of Financial Amounts

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

Government Financial Sector

County 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 county 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 county governments only in Maryland and North Carolina. 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 government acting as an agent of other governments, are counted only as revenue of the final recipient units.
4. County 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 county revenue and expenditure but are reported as Federal revenue.
5. Figures in this report include the gross transactions of business-type county 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 county 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 county governments.

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

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

Expenditure Concepts

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exception of amounts for debt retirement, and for 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 county intergovernmental expenditures goes for activities such as education, hospitals, highways, welfare, and transit subsidies. The education segment reflects mainly the distribution of county-imposed property taxes to school systems for local school purposes.

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

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

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

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

These functions, in addition, have utility beyond the limits of this specific report or other volume 4 publications on government finances. All 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 county governments. In four States—Maryland, North Carolina, Tennessee, and Virginia—the county governments are primary providers of this service. In most parts of the country, however, the county governments' elementary-secondary education role is usually limited to financial support or to providing a specific portion of the service such as vocational and special education. Some county governments also operate colleges, junior colleges, and other schools beyond the high school level that are included in the education expenditures.

Education expenditures 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 county school systems. Similarly in higher education, the expenditures include gross amounts

for auxiliary activities such as dormitories, dining halls, and bookstores operated by county-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 payment portion consists of old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled.

County government outlays include any 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.

In some States county governments administer major public assistance and relief programs, while in others the county governments only bear some portion of the financial burden. Because the administration of this activity is often a major portion of a county government's operation, comparative analyses need to take these differences into account.

Hospitals

Expenditures for hospital facilities operated directly by county 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 county 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. Cost of administering insurance trust activities are classified as general expenditure. Among county governments the only existing activity of this type is for public employee retirement systems. See the report *Employee Retirement Systems of State and Local Governments* (Volume 4, No. 6, 1992 Census of Governments), for additional detailed information.

Indebtedness Concepts

County 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 county governments, excluding any other type of assets such as real property or fixed assets. A portion of a county 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.

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

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

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

Utilities and Liquor Stores

In Census Bureau reporting on government finances, the term utilities pertains only to four types of enterprises operated by governments—water supply, electric power, gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes. By referencing tables other than table 11, this report may yield data on these broader concepts of utilities. For example, refer to tables 3 and 7 for data on sewerage charges and expenditures, respectively, that could be added to the utility totals in table 11.

Table 11 shows revenue and expenditure amounts for county-operated utility systems. Of the four types of utilities shown in that table, only water supply involves any significant activity by county governments, and even this utility service is provided by relatively few counties.

Publicly operated liquor stores also retain a distinctive classification in the Census Bureau’s data on government finances. Certain county governments in Maryland and

North Carolina are the only counties that operate liquor stores. In comparison municipalities in several States and 16 State governments also manage liquor store operations.

In reviewing table 11 data, 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, 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 County Governments

Though most county 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 county 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

Table 12 summarizes selected financial items for various population-size classes of counties 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 counties of various sizes. However, the scope of county government responsibility differs widely throughout the Nation. Intrastate analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

Individual County Governments

The presentation in table 13 is a display of financial statistics for each of the 3,043 individual county governments. The tabulation also contains the 1990 population and fiscal year ending date. Within each State, the county governments in the stub are arranged alphabetically.

See the discussion in “Sources and Limitations of Data” below in this text for differing analytical uses of county government and county area data. Also, refer to appendix B for the summarized financial data of governments of 100,000 population or more where there has been a merger of the municipal and county government activities.

The footnotes and symbols in table 13 denote data that are not for the 1992 fiscal year. An “NA” indicates that the Census Bureau staff imputed information using the methods described under “ Limitations of Data.”

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

Relation To Other Census Reports

Finance data shown in this report are taken from the government finance phase of the 1992 Census of Governments for fiscal years ending between July 1, 1991 and June 30, 1992. Counts of governments from the organization and employment phases of the 1992 Census of Governments may differ slightly from those shown here because of reference period differences. The government organization phase reports on number of units identified as active in January 1992. The government employment phase uses October 1992 as the reference month for reporting on employment and payrolls.

SOURCES OF DATA

Data Collection

This census assembled information for all of the 3,043 county governments which were in existence in fiscal 1991-92. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and centralized collection from State sources.

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

A central data collection system existed for county governments in 23 States:

Alaska	Kentucky	Oregon
Arizona	Maryland	South Carolina
Arkansas	Michigan	Utah
California	Montana	Washington
Florida	Nebraska	West Virginia
Georgia	Nevada	Wisconsin
Indiana	New York	Wyoming
Kansas	North Carolina	

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 county governments.

LIMITATION OF DATA

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

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

1. Followup of nonrespondent governments—nonrespondents were mailed second and third requests as necessary; new addresses were obtained for units returned by the U.S. Postal Service as undeliverable; and nonrespondent governments with sufficiently large population were contacted by telephone to obtain data.
2. Review of questionnaires for completeness and accuracy—all questionnaires received were subjected to intensive review of each data item, including clerical and computer checks for internal consistency (agreement of information from one item to another) and external consistency (agreement of the data with other sources or previously reported data). Respondents were contacted to verify or correct questionable data.
3. Review of tabulated data—final data were compared with data from the previous census to verify the reasonableness of each item; significant differences were verified or reconciled where necessary.

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

Nonresponse

For counties for which we had no data, we used the following imputation procedure: We searched through past data (the 1987 Census of Governments and the 1988-1991 Annual Surveys of Local Governments) to find the most recent response from the nonresponding government. The prior year response was updated to 1992 using average growth rates established from responding units that were from the same state, type of government, and similar size

stratum as the nonresponding government. For governments for which we had no prior year data, we randomly selected a government in the same state, type of government, and size class and multiplied its per capita data by the nonrespondent's population to get data for the nonrespondent. We used imputations only in estimating county totals, and no imputations were published in this report. In table 13, NA's mark the units that did not respond. The response rate for counties is 80 percent.

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

Population Data

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

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, charges 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.

County Governments and County Areas

Data in this report relate only to county governments and their dependent agencies and do not include amounts for other local governments in the same geographic location. For example, county government expenditure figures for education do not include spending by separate school districts that administer public schools within many county areas. Variations in the assignment of governmental

responsibility—especially important in the areas of public welfare, health, hospitals, public housing—also have an important effect upon reported amounts of county expenditure, revenue, and debt.

Interstate comparisons should also take the allocation of governmental responsibilities into account. Refer to the section on "Individual State Descriptions," in Volume 1, No. 1, *Government Organization* (1992 Census of Governments) for a State-by-State explanation of the legal structure of local government. Table 50 in the *Compendium of Government Finances* (Volume 4, No. 5, 1992 Census of Governments) will provide an aggregation of local government finances within the geographic boundaries of individual county areas, a data arrangement that reduces the effect of variable assignments of responsibility for local governments.

Relation To Historical Data

In general, the statistics presented here closely parallel in concepts, coverage, and classification the data in corresponding reports (Volume 4, No. 3) 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.

AVAILABILITY OF DATA

Copies of Volume 4, No. 3, *Finances of County Governments*, and other subsequent volumes of the 1992 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department of Commerce District Offices. This report will also be available in electronic form. For details, contact the Chief, Governments Division, Bureau of the Census, Washington DC 20233-6800, or telephone 1-800-842-4901.

MEANING OF ABBREVIATIONS AND SYMBOLS

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

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

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

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

Item	1991-92		1986-87		1981-82		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1986-87 to 1991-92	1981-82 to 1986-87
Revenue								
Revenue -----	154 419	100.0	105 864	100.0	68 621	100.0	45.9	54.3
General revenue -----	148 367	96.1	101 289	95.7	66 655	97.1	46.5	52.0
Intergovernmental revenue -----	55 292	35.8	37 268	35.2	28 002	40.8	48.4	33.1
Federal Government -----	3 243	2.1	3 642	3.4	4 315	6.3	-11.0	-15.6
General revenue sharing -----	253	.2	1 039	1.0	1 720	2.5	-75.6	-39.6
State government -----	49 663	32.2	32 190	30.4	22 731	33.1	54.3	41.6
Education -----	9 611	6.2	6 989	6.6	4 733	6.9	37.5	47.7
Public welfare -----	18 474	12.0	11 130	10.5	8 356	12.2	66.0	33.2
Health and hospitals -----	6 318	4.1	3 115	2.9	1 954	2.8	102.8	59.4
Highways -----	4 536	2.9	3 573	3.4	2 656	3.9	27.0	34.5
General local government support -----	5 236	3.4	3 800	3.6	2 637	3.8	37.8	44.1
Property tax relief -----	-	-	827	.8	882	1.3	-100.0	-6.2
Other and unallocable -----	5 289	3.4	3 583	3.4	2 396	3.5	47.6	49.5
General revenue from own sources -----	93 075	60.3	64 021	60.5	38 653	56.3	45.4	65.6
Taxes -----	55 463	35.9	37 341	35.3	22 970	33.5	48.5	62.6
Property -----	41 239	26.7	27 434	25.9	17 744	25.9	50.3	54.6
General and selective sales -----	10 248	6.6	7 041	6.7	3 675	5.4	45.5	91.6
Income -----	1 544	1.0	1 006	1.0	653	1.0	53.5	54.1
Charges and miscellaneous -----	37 612	24.4	26 681	25.2	15 682	22.9	41.0	70.1
Current charges -----	24 237	15.7	15 099	14.3	9 863	14.4	60.5	53.1
Hospitals -----	10 539	6.8	7 052	6.7	5 304	7.7	49.4	33.0
Interest earnings -----	8 626	5.6	4 583	4.3	3 163	4.6	88.2	44.9
Special assessments -----	845	.5	529	.5	263	.4	59.7	101.1
Other and unallocable -----	3 904	2.5	6 469	6.1	2 393	3.5	-39.7	170.3
Utility revenue -----	1 733	1.1	1 165	1.1	661	1.0	48.8	76.2
Liquor store revenue -----	292	.2	251	.2	213	.3	16.3	17.8
Employee retirement revenue -----	4 027	2.6	3 159	3.0	1 092	1.6	27.5	189.3
Expenditure								
Expenditure -----	155 314	100.0	103 239	100.0	67 107	100.0	50.4	53.8
By character and object:								
Intergovernmental expenditure -----	7 440	4.8	5 090	4.9	3 070	4.6	46.2	65.8
Direct expenditure -----	147 874	95.2	98 148	95.1	64 037	95.4	50.7	53.3
Current operation -----	110 913	71.4	71 925	69.7	48 841	72.8	54.2	47.3
Capital outlay -----	16 405	10.6	11 459	11.1	7 094	10.6	43.2	61.5
Construction -----	11 801	7.6	8 594	8.3	5 438	8.1	37.3	58.0
Other -----	4 604	3.0	2 865	2.8	1 656	2.5	60.7	73.0
Assistance and subsidies -----	9 660	6.2	6 646	6.4	4 735	7.1	45.4	40.4
Interest on debt -----	9 057	5.8	6 948	6.7	2 596	3.9	30.4	167.6
Insurance benefits and repayments -----	1 838	1.2	1 169	1.1	770	1.1	57.2	51.8
Exhibit: Salaries and wages -----	53 728	34.6	37 149	36.0	25 635	38.2	44.6	44.9
By function:								
General expenditure -----	150 188	96.7	99 617	96.5	64 576	96.2	50.8	54.3
Current expenditure -----	134 789	86.8	88 967	86.2	58 185	86.7	51.5	52.9
Capital outlay -----	15 399	9.9	10 650	10.3	6 391	9.5	44.6	66.6
Education services:								
Education -----	20 399	13.1	14 023	13.6	9 596	14.3	45.5	46.1
Current expenditure -----	18 480	11.9	13 092	12.7	9 155	13.6	41.2	43.0
Capital outlay -----	1 919	1.2	931	.9	441	.7	106.1	111.1
Libraries -----	1 373	.9	844	.8	543	.8	62.7	55.4
Social services and income maintenance:								
Public welfare -----	23 249	15.0	14 388	13.9	10 339	15.4	61.6	39.2
Cash assistance payments -----	9 660	6.2	6 646	6.4	4 735	7.1	45.4	40.4
Vendor payments -----	1 155	.7	736	.7	1 281	1.9	56.9	-42.5
For medical care -----	928	.6	567	.5	1 159	1.7	63.7	-51.1
Other vendor payments -----	227	.1	169	.2	122	.2	34.3	38.5
Welfare institutions -----	239	.2	141	.1	64	.1	69.5	120.3
Other public welfare -----	12 195	7.9	6 393	6.2	4 258	6.3	90.8	50.1
Hospitals -----	15 543	10.0	9 946	9.6	7 577	11.3	56.3	31.3
Own hospitals -----	14 692	9.5	9 429	9.1	7 136	10.6	55.8	32.1
Current operation -----	14 064	9.1	8 927	8.6	6 779	10.1	57.5	31.7
Capital outlay -----	628	.4	502	.5	357	.5	25.1	40.6
Other hospitals -----	851	.5	517	.5	441	.7	64.6	17.2
Health -----	10 378	6.7	5 675	5.5	3 735	5.6	82.9	51.9
Transportation:								
Highways -----	10 337	6.7	8 192	7.9	5 813	8.7	26.2	40.9
Current expenditure -----	7 177	4.6	5 664	5.5	3 989	5.9	26.7	42.0
Capital outlay -----	3 161	2.0	2 528	2.4	1 824	2.7	25.0	38.6
Air transportation -----	1 713	1.1	977	.9	493	.7	75.3	98.2
Transit subsidies -----	553	.4	503	.5	(NA)	(NA)	9.9	51.5
Other transportation -----	211	.1	110	.1	66	.1	91.8	66.7
Public safety:								
Police protection -----	8 155	5.3	5 270	5.1	3 489	5.2	54.7	51.0
Fire protection -----	1 910	1.2	1 120	1.1	663	1.0	70.5	68.9
Correction -----	8 389	5.4	4 640	4.5	2 305	3.4	80.8	101.3
Protective inspection and regulation -----	458	.3	308	.3	203	.3	48.7	51.7
Environment and housing:								
Natural resources -----	1 562	1.0	1 203	1.2	666	1.0	29.8	80.6
Parks and recreation -----	2 810	1.8	1 770	1.7	1 242	1.9	58.8	42.5
Housing and community development -----	1 269	.8	857	.8	513	.8	48.1	67.1
Sewerage -----	2 406	1.5	1 951	1.9	1 333	2.0	23.3	46.4
Solid waste management -----	2 711	1.7	1 356	1.3	680	1.0	99.9	99.4
Governmental administration:								
Financial administration -----	3 861	2.5	2 825	2.7	1 879	2.8	36.7	50.3
Judicial and legal -----	7 598	4.9	4 587	4.4	(NA)	(NA)	65.6	(NA)

2 SUMMARY

GOVERNMENTS—GOVERNMENT FINANCES

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

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

Item	1991-92		1986-87		1981-82		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1986-87 to 1991-92	1981-82 to 1986-87
Governmental administration—Con.								
General public buildings-----	2 435	1.6	1 867	1.8	1 145	1.7	30.4	63.1
Current operation-----	1 543	1.0	1 088	1.1	815	1.2	41.8	33.5
Capital outlay-----	891	.6	780	.8	330	.5	14.2	136.4
Other governmental administration-----	3 116	2.0	2 146	2.1	1 995	3.0	45.2	7.6
Interest on general debt-----	8 735	5.6	6 713	6.5	2 456	3.7	30.1	173.3
Other and unallocable-----	11 020	7.1	8 346	8.1	5 277	7.9	32.0	58.2
Utility expenditure-----	3 039	2.0	2 238	2.2	1 577	2.3	35.8	41.9
Liquor store expenditure-----	249	.2	214	.2	184	.3	16.4	16.3
Employee retirement expenditure-----	1 838	1.2	1 169	1.1	770	1.1	57.2	51.8
Indebtedness and debt transactions								
Debt outstanding at end of fiscal year-----	132 485	100.0	99 749	100.0	44 671	100.0	32.8	123.3
Long-term-----	126 511	95.5	97 460	97.7	42 090	94.2	29.8	131.6
Full faith and credit-----	37 570	28.4	27 162	27.2	19 273	43.1	38.3	40.9
Nonguaranteed-----	88 941	67.1	70 298	70.5	22 818	51.1	26.5	208.1
Short-term-----	5 974	4.5	2 289	2.3	2 581	5.8	161.0	-11.3
Long-term debt by purpose:								
Education-----	4 987	3.8	3 346	3.4	2 697	6.0	49.0	24.1
Hospital-----	-	-	3 803	3.8	921	2.1	-100.0	312.9
Sewerage-----	-	-	2 618	2.6	1 323	3.0	-100.0	97.9
Utility-----	5 341	4.0	4 039	4.0	2 539	5.7	32.2	59.1
Other-----	116 183	87.7	83 654	83.9	34 611	77.5	38.9	141.7
Long-term debt issued-----	17 515	(X)	18 344	(X)	6 418	(X)	-4.5	185.8
Long-term debt retired-----	11 333	(X)	9 979	(X)	2 471	(X)	13.6	303.8
Change in total debt during year-----	7 480	(X)	7 705	(X)	4 681	(X)	(X)	(X)
Cash and security holdings								
Total, end of fiscal year-----	151 072	100.0	79 424	100.0	32 800	100.0	90.2	142.1
By purpose:								
Employee retirement-----	34 177	22.6	21 118	26.6	9 570	29.2	61.8	120.7
Offsets to debt-----	65 056	43.1	22 646	28.5	5 381	16.4	187.3	320.9
Bond funds-----	12 880	8.5	9 825	12.4	3 939	12.0	31.1	149.4
Other-----	38 960	25.8	25 836	32.5	13 910	42.4	50.8	85.7
By type:								
All funds-----	151 072	100.0	79 424	100.0	32 800	100.0	90.2	142.1
Cash and deposits-----	120 078	79.5	30 561	38.5	14 523	44.3	292.9	110.4
Securities-----	29 486	19.5	48 863	61.5	18 277	55.7	-39.7	167.3
Federal-----	7 893	5.2	14 946	18.8	5 876	17.9	-47.2	154.4
U.S. Treasury-----	7 893	5.2	12 726	16.0	4 654	14.2	-38.0	173.4
Federal agency-----	-	-	2 220	2.8	1 222	3.7	-100.0	81.7
State and local government-----	-	-	393	.5	60	.2	-100.0	555.0
Other-----	21 593	14.3	18 579	23.4	6 465	19.7	16.2	187.4
Other than employee retirement-----	116 895	77.4	58 307	73.4	23 229	70.8	100.5	151.0
Cash and deposits-----	116 895	77.4	28 683	36.1	14 012	42.7	307.5	104.7
Securities-----	-	-	29 623	37.3	9 217	28.1	-100.0	221.4
Federal-----	-	-	8 927	11.2	3 372	10.3	-100.0	164.7
U.S. Treasury-----	-	-	8 306	10.5	3 186	9.7	-100.0	160.7
Federal agency-----	-	-	621	.8	186	.6	-100.0	233.9
State and local government-----	-	-	353	.4	52	.2	-100.0	578.8
Other-----	-	-	20 343	25.6	5 793	17.7	-100.0	251.2

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

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

Geographic area	Revenue				Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
	Total	General	Utility and liquor store	Employee retirement	Total	General	Utility and liquor store	Employee retirement		
United States	154 418 781	148 366 781	2 024 605	4 027 395	155 313 792	150 187 811	3 287 528	1 838 453	132 484 702	151 072 000
Alabama	1 030 797	995 810	6 234	28 753	1 011 440	992 939	11 050	7 451	516 733	645 997
Alaska	948 006	943 349	4 657	—	821 316	768 596	52 720	—	1 046 855	1 031 214
Arizona	2 064 203	2 064 203	—	—	2 164 805	2 164 805	—	—	3 371 360	3 298 254
Arkansas	670 673	670 673	—	—	610 261	610 261	—	—	988 643	1 134 382
California	34 466 812	31 784 991	103 394	2 578 427	32 852 306	31 360 445	329 502	1 162 359	15 288 547	37 602 425
Colorado	1 591 418	1 575 581	1 670	14 167	1 577 236	1 566 462	6 077	4 697	2 383 700	2 103 736
Delaware	214 252	197 816	652	15 784	211 689	206 065	601	5 023	522 999	519 034
Florida	10 922 276	10 426 202	496 074	—	11 236 107	10 127 550	1 108 557	—	20 202 575	16 486 363
Georgia	3 836 663	3 590 573	178 537	67 553	3 747 535	3 496 376	224 634	26 525	3 794 408	4 510 776
Hawaii	401 896	368 231	33 665	—	399 506	368 983	30 523	—	319 511	3 577 579
Idaho	465 952	465 950	2	—	445 789	445 788	1	—	128 352	251 349
Illinois	3 208 554	3 015 618	16 506	176 430	3 114 435	3 035 557	18 365	60 513	1 948 002	3 694 093
Indiana	2 486 956	2 486 740	—	216	2 477 866	2 475 277	2 439	150	694 015	1 183 221
Iowa	1 441 861	1 441 861	—	—	1 353 396	1 353 396	—	—	494 342	1 872 569
Kansas	1 094 123	1 094 094	29	—	1 081 976	1 081 937	39	—	1 743 296	1 024 978
Kentucky	1 210 725	1 210 725	—	—	1 174 459	1 174 437	22	—	4 358 809	4 293 666
Louisiana	2 351 900	2 287 587	62 788	1 525	2 574 203	2 498 068	74 670	1 465	3 364 856	3 487 678
Maine	67 893	67 893	—	—	78 651	78 651	—	—	67 140	37 446
Maryland	7 447 999	7 123 801	159 324	164 874	7 619 216	7 340 828	190 624	87 764	6 663 635	5 322 859
Massachusetts	429 141	308 947	—	120 194	380 602	269 838	—	110 764	41 049	905 159
Michigan	4 719 444	4 439 991	50 437	229 016	4 721 113	4 549 655	62 527	108 931	3 452 656	4 342 127
Minnesota	3 422 558	3 422 165	393	—	3 323 037	3 321 329	1 708	—	1 548 980	2 246 981
Mississippi	1 437 325	1 434 423	2 902	—	1 363 092	1 359 280	3 812	—	1 814 886	1 989 972
Missouri	1 115 416	1 099 798	1 340	14 278	1 073 002	1 065 907	1 130	5 965	795 605	1 059 141
Montana	383 113	383 113	—	—	358 849	358 831	18	—	149 679	275 072
Nebraska	503 106	503 106	—	—	512 383	512 383	—	—	152 310	283 995
Nevada	1 590 600	1 495 113	95 487	—	1 612 502	1 444 507	167 995	—	2 262 654	1 859 223
New Hampshire	196 415	196 415	—	—	628 310	628 301	9	—	61 571	29 343
New Jersey	4 831 413	4 829 869	—	1 544	5 124 580	5 121 701	—	2 879	3 514 769	2 136 656
New Mexico	506 207	472 959	33 248	—	510 529	480 387	30 142	—	249 263	346 876
New York	11 782 027	11 617 210	164 817	—	12 775 141	12 525 612	249 529	—	9 542 315	5 140 370
North Carolina	9 936 190	9 712 650	223 540	—	10 282 801	10 039 675	243 126	—	4 690 710	3 996 432
North Dakota	211 906	211 906	—	—	214 736	214 736	—	—	316 407	421 630
Ohio	5 931 083	5 842 185	88 898	—	5 713 243	5 640 229	73 014	—	4 804 433	4 746 242
Oklahoma	764 753	752 871	192	11 690	812 495	806 798	307	5 390	1 616 463	1 729 218
Oregon	1 380 934	1 380 798	136	—	1 453 078	1 452 179	899	—	437 708	864 537
Pennsylvania	3 619 087	3 429 624	—	189 463	3 718 577	3 631 499	28	87 050	3 111 491	3 620 123
South Carolina	1 691 954	1 676 457	15 497	—	1 745 374	1 722 145	23 229	—	2 184 180	1 936 519
South Dakota	177 338	177 338	—	—	169 329	169 329	—	—	40 782	146 569
Tennessee	4 679 067	4 585 625	58 927	34 515	4 580 633	4 505 894	59 676	15 063	3 242 286	2 527 011
Texas	5 664 347	5 649 994	798	13 555	5 908 651	5 905 146	896	2 609	9 270 497	9 514 504
Utah	584 750	584 750	—	—	556 103	556 103	—	—	806 221	728 743
Vermont	3 077	3 077	—	—	2 699	2 699	—	—	—	1 669
Virginia	6 965 435	6 494 979	191 812	278 644	7 107 109	6 773 408	238 920	94 781	5 405 842	6 433 984
Washington	1 970 952	1 969 557	1 395	—	2 001 057	1 994 322	6 735	—	998 746	1 153 634
West Virginia	476 150	476 070	80	—	474 963	474 245	718	—	2 549 656	2 624 222
Wisconsin	3 129 948	3 012 007	31 174	86 767	3 248 518	3 126 158	73 286	49 074	931 419	1 416 114
Wyoming	392 086	392 086	—	—	389 094	389 094	—	—	603 312	738 315

4 SUMMARY

GOVERNMENTS—GOVERNMENT FINANCES

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

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

Geographic area	Total revenue	General revenue								
		Total	Intergovernmental revenue							
			Total	From Federal Government		From State government				
				Total ¹	General revenue sharing ²	Total	Education	Public welfare	Health and hospitals	Highways
United States -----	154 418 781	148 366 781	55 291 781	3 243 205	252 946	49 662 826	9 610 649	18 474 155	6 318 169	4 535 785
Alabama -----	1 030 797	995 810	326 870	13 840	83	299 121	—	45 552	16 207	134 952
Alaska -----	948 006	943 349	461 725	29 570	—	431 659	380 594	—	4 969	3 534
Arizona -----	2 064 203	2 064 203	846 902	49 678	1	766 999	7 981	286 462	17 367	126 644
Arkansas -----	670 673	670 673	142 562	1 366	—	138 256	363	1 046	47 250	57 555
California -----	34 466 812	31 784 991	18 614 294	492 353	9 567	17 455 485	942 543	10 563 501	2 322 171	503 670
Colorado -----	1 591 418	1 575 581	565 124	43 318	5 875	471 426	—	275 394	20 281	123 885
Delaware -----	214 252	197 816	21 079	12 464	—	8 067	—	—	—	—
Florida -----	10 922 276	10 426 202	1 675 548	381 804	43 181	1 217 694	—	81 857	22 712	201 090
Georgia -----	3 836 663	3 590 573	430 502	33 022	755	365 891	—	5 572	254 046	35 128
Hawaii -----	401 896	368 231	108 342	32 578	—	75 764	—	—	5 404	1 419
Idaho -----	465 952	465 950	130 933	10 394	24	116 035	2 240	3 869	15 156	44 466
Illinois -----	3 208 554	3 015 618	809 439	44 804	1 135	703 453	3 620	133 838	45 579	184 262
Indiana -----	2 486 956	2 486 740	535 443	18 341	2 247	515 111	388	154 806	6 497	170 411
Iowa -----	1 441 861	1 441 861	413 367	15 672	1 232	369 978	81	32 588	27 336	219 638
Kansas -----	1 094 123	1 094 094	141 954	10 934	—	122 194	—	2 407	15 497	49 044
Kentucky -----	1 210 725	1 210 725	336 083	77 547	—	241 496	—	1 335	31 875	81 116
Louisiana -----	2 351 900	2 287 587	322 511	105 363	5 366	206 154	—	14 534	1 386	37 876
Maine -----	67 893	67 893	7 575	347	—	5 979	—	50	4	385
Maryland -----	7 447 999	7 123 801	1 894 482	162 136	649	1 709 968	1 242 109	7 431	37 295	127 773
Massachusetts -----	429 141	308 947	158 101	5 469	1 452	149 864	4 437	17 923	63	28
Michigan -----	4 719 444	4 439 991	2 201 323	185 130	2 171	1 692 558	—	172 519	691 621	451 437
Minnesota -----	3 422 558	3 422 165	1 521 074	155 920	106 768	1 314 457	—	751 310	39 148	238 459
Mississippi -----	1 437 325	1 434 423	240 914	16 043	21	214 805	137	7 713	34 454	84 874
Missouri -----	1 115 416	1 099 798	160 637	19 739	471	124 458	1	6 875	15 058	57 760
Montana -----	383 113	383 113	78 261	30 409	13	45 080	271	518	3 773	10 861
Nebraska -----	503 106	503 106	129 900	2 462	—	116 434	—	9 816	16 371	57 693
Nevada -----	1 590 600	1 495 113	451 587	64 212	—	344 589	—	228	2 307	41 910
New Hampshire -----	196 415	196 415	54 115	135	—	53 776	41	49 739	—	—
New Jersey -----	4 831 413	4 829 869	1 727 932	80 350	463	1 611 393	257 510	829 548	257 443	3 453
New Mexico -----	506 207	472 959	99 676	14 913	—	80 202	—	7 437	495	27 647
New York -----	11 782 027	11 617 210	3 586 838	150 630	37	3 289 145	299 071	2 152 055	336 332	101 971
North Carolina -----	9 936 190	9 712 650	5 031 474	161 599	14 024	4 821 259	3 956 651	281 310	283 313	4 800
North Dakota -----	211 906	211 906	75 137	3 104	—	65 457	11	15 133	989	29 246
Ohio -----	5 931 083	5 842 185	2 556 739	185 326	5 399	2 247 640	42 624	1 002 397	417 794	331 390
Oklahoma -----	764 753	752 871	217 230	6 566	92	198 344	213	7 210	12 144	162 640
Oregon -----	1 380 934	1 380 798	714 964	143 141	—	552 748	222	24 173	175 560	259 223
Pennsylvania -----	3 619 087	3 429 624	1 561 029	50 414	3 951	1 502 826	665	660 580	519 429	36 886
South Carolina -----	1 691 954	1 676 457	293 681	57 123	—	226 792	—	10 652	41 189	7 198
South Dakota -----	177 338	177 338	40 522	3 905	13	33 878	9	525	320	13 350
Tennessee -----	4 679 067	4 585 625	1 395 159	23 419	11	1 316 500	935 370	14 409	15 553	161 963
Texas -----	5 664 347	5 649 994	877 308	124 327	31 942	590 068	586	190 358	157 912	23 976
Utah -----	584 750	584 750	135 867	27 498	—	101 382	—	15 351	23 388	28 101
Vermont -----	3 077	3 077	35	7	—	28	—	—	—	—
Virginia -----	6 965 435	6 494 979	2 101 096	93 933	1 016	1 952 693	1 519 925	140 769	30 748	14 954
Washington -----	1 970 952	1 969 557	596 004	36 445	—	469 433	267	2 262	101 315	128 010
West Virginia -----	476 150	476 070	44 350	3 907	—	39 451	—	—	17 091	—
Wisconsin -----	3 129 948	3 012 007	1 392 209	52 788	14 689	1 237 214	12 719	492 331	231 898	148 071
Wyoming -----	392 086	392 086	63 884	8 760	298	49 622	—	772	1 429	7 036

See footnotes at end of table.

Table 3. Revenue of County Governments by Source and State: 1991-92—Con.

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

Geographic area	General revenue—Con.									
	Intergovernmental revenue—Con.				Taxes					
	From State government—Con.			From local governments	Total	Property	Sales and gross receipts			
	General local government support		Other and unallocable				Total	General	Selective	
	Total ¹	Property tax relief		Total	Motor fuels					
United States -----	5 236 347	—	5 487 721	2 385 750	55 463 110	41 238 952	10 248 036	8 283 947	1 964 089	433 665
Alabama -----	66 295	—	36 115	13 909	490 029	202 870	223 521	176 433	47 088	14 735
Alaska -----	30 368	—	12 194	496	355 748	336 931	18 070	15 733	2 337	—
Arizona -----	240 714	—	87 831	30 225	591 870	570 829	1 693	1 570	123	—
Arkansas -----	21 474	—	10 568	2 940	242 579	128 028	113 778	113 724	54	—
California -----	1 554 618	—	1 568 982	666 456	7 860 643	6 959 694	584 544	440 640	143 904	—
Colorado -----	4 525	—	47 341	50 380	658 363	521 206	115 019	114 106	913	4
Delaware -----	—	—	8 067	548	71 241	57 913	—	—	—	—
Florida -----	741 807	—	170 228	76 050	4 162 658	3 275 684	728 661	123 304	605 357	252 148
Georgia -----	1 353	—	69 792	31 589	2 401 771	1 334 578	993 976	843 994	149 982	—
Hawaii -----	42 783	—	26 158	—	200 365	167 924	18 349	—	18 349	12 027
Idaho -----	35 952	—	14 352	4 504	127 323	120 177	183	—	183	—
Illinois -----	233 295	—	102 859	61 182	1 493 681	1 184 392	278 395	92 744	185 651	108 778
Indiana -----	137 915	—	45 094	1 991	785 675	531 466	12 040	—	12 040	—
Iowa -----	60 886	—	29 449	27 717	569 299	547 735	6 630	5 641	989	—
Kansas -----	35 582	—	19 664	8 826	617 509	472 480	125 027	124 155	872	—
Kentucky -----	898	—	126 272	17 040	318 489	171 011	15 174	—	15 174	—
Louisiana -----	58 444	—	93 914	10 994	868 789	412 767	435 148	428 056	7 092	—
Maine -----	27	—	5 513	1 249	49 360	49 037	—	—	—	—
Maryland -----	79 672	—	215 688	22 378	4 115 987	2 389 493	168 456	—	168 456	—
Massachusetts -----	7 403	—	120 010	2 768	57 997	36 059	—	—	—	—
Michigan -----	152 397	—	224 584	323 635	951 784	915 542	1 222	—	1 222	—
Minnesota -----	202 520	—	83 020	50 697	1 040 937	1 026 147	29	—	29	—
Mississippi -----	65 960	—	21 667	10 066	359 359	341 488	6 750	371	6 379	6 292
Missouri -----	9 126	—	35 638	16 440	645 491	240 426	391 513	346 426	45 087	2 133
Montana -----	8 164	—	21 493	2 772	182 999	173 566	—	—	—	—
Nebraska -----	13 532	—	19 022	11 004	213 180	183 411	6 068	470	5 598	—
Nevada -----	280 079	—	20 065	42 786	423 848	230 012	111 530	7 534	103 996	27 313
New Hampshire -----	899	—	3 097	204	104 293	104 291	—	—	—	—
New Jersey -----	7 732	—	255 707	36 189	2 243 627	2 218 280	—	—	—	—
New Mexico -----	16 952	—	27 671	4 561	199 328	126 351	59 711	58 360	1 351	219
New York -----	144	—	399 572	147 063	5 574 333	2 839 172	2 689 942	2 650 480	39 462	—
North Carolina -----	237 703	—	57 482	48 616	2 863 400	1 938 640	876 184	855 468	20 716	—
North Dakota -----	15 373	—	4 705	6 576	89 197	87 512	40	—	40	7
Ohio -----	242 387	—	211 048	123 773	1 735 051	1 136 051	485 099	470 598	14 501	109
Oklahoma -----	5 661	—	10 476	12 320	225 003	205 616	14 633	13 338	1 295	1 072
Oregon -----	22 029	—	71 541	19 075	388 723	313 069	23 147	—	23 147	8 592
Pennsylvania -----	17 429	—	267 837	7 789	1 194 976	1 166 014	12 679	—	12 679	—
South Carolina -----	142 525	—	25 228	9 766	475 306	437 124	20 236	16 785	3 451	—
South Dakota -----	16 016	—	3 658	2 739	94 713	85 471	448	—	448	168
Tennessee -----	62 441	—	126 764	55 240	1 828 611	1 066 682	668 982	636 327	32 655	—
Texas -----	28 808	—	188 428	162 913	2 907 212	2 534 645	167 125	111 175	55 950	68
Utah -----	—	—	34 542	6 987	281 314	215 433	57 782	46 590	11 192	—
Vermont -----	—	—	28	—	2 843	2 841	—	—	—	—
Virginia -----	39 091	—	207 206	54 470	3 446 705	2 714 207	443 937	265 548	178 389	—
Washington -----	11 410	—	226 169	90 126	890 677	562 755	234 379	190 189	44 190	—
West Virginia -----	15 958	—	6 402	992	139 021	131 493	2 942	—	2 942	—
Wisconsin -----	243 458	—	108 737	102 207	746 320	652 852	81 286	80 776	510	—
Wyoming -----	24 542	—	15 843	5 502	175 483	119 587	53 708	53 412	296	—

See footnotes at end of table.

Table 3. Revenue of County Governments by Source and State: 1991-92—Con.

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

Geographic area	General revenue—Con.									
	Taxes—Con.							Charges and miscellaneous general revenue		
	Sales and gross receipts—Con.				Income	Motor vehicle license	Other	Total	Current charges	
	Selective—Con.								Total	Education
	Alcoholic beverages	Tobacco products	Public utilities	Other						
United States -----	103 762	57 619	641 265	727 778	1 543 542	484 148	1 948 432	37 611 890	24 236 853	1 268 125
Alabama -----	20 948	7 719	487	3 199	71	10 261	53 306	178 911	118 974	—
Alaska -----	—	—	—	2 337	—	—	747	125 876	42 470	9 696
Arizona -----	—	—	123	—	—	3 415	15 933	625 431	281 393	751
Arkansas -----	54	—	—	—	—	—	773	285 532	183 733	—
California -----	—	—	92 354	51 550	—	—	316 405	5 310 054	3 133 671	10 216
Colorado -----	1	20	—	888	—	7 411	14 727	352 094	127 759	—
Delaware -----	—	—	—	—	—	—	13 328	105 496	65 108	—
Florida -----	—	—	222 315	130 894	—	27 986	130 327	4 587 996	2 694 905	—
Georgia -----	30 371	—	5 241	114 370	—	141	73 076	758 300	305 677	—
Hawaii -----	—	—	6 322	—	—	6 992	7 100	59 524	21 927	—
Idaho -----	—	—	—	183	—	2 753	4 210	207 694	169 064	203
Illinois -----	32 309	39 450	11	5 103	2 430	1 392	27 072	712 498	501 295	—
Indiana -----	—	—	—	12 040	232 803	—	9 366	1 165 622	952 039	—
Iowa -----	—	—	50	939	353	9 897	4 684	459 195	332 642	—
Kansas -----	—	—	133	739	—	2 866	17 136	334 631	211 899	—
Kentucky -----	102	—	1 032	14 040	42 241	12 919	77 144	556 153	236 646	—
Louisiana -----	1 217	—	2 619	3 256	—	21	20 853	1 096 287	802 692	—
Maine -----	—	—	—	—	—	1	322	10 958	7 272	—
Maryland -----	—	—	128 816	39 640	1 265 008	—	293 030	1 113 332	720 846	285 818
Massachusetts -----	—	—	—	—	—	—	21 938	92 849	77 313	2 087
Michigan -----	—	—	—	1 222	3	—	35 017	1 286 884	876 661	—
Minnesota -----	—	—	21	8	—	5 739	9 022	860 154	580 873	—
Mississippi -----	—	—	—	87	—	480	10 641	834 150	655 908	166
Missouri -----	14	7 630	24 621	10 689	12	489	13 051	293 670	188 509	—
Montana -----	—	—	—	—	—	8 298	1 135	121 853	81 024	—
Nebraska -----	—	—	1 909	3 689	—	4 269	19 432	160 026	127 001	—
Nevada -----	—	—	3 319	73 364	—	—	82 306	619 678	432 858	—
New Hampshire -----	—	—	—	—	—	—	2	38 007	33 012	—
New Jersey -----	—	—	—	—	—	—	25 347	858 310	600 491	229 475
New Mexico -----	—	1	439	692	—	251	13 015	173 955	131 645	—
New York -----	—	—	—	39 462	—	15 530	29 689	2 456 039	1 795 956	262 249
North Carolina -----	2 471	—	668	17 577	—	—	48 576	1 817 776	1 353 826	269 827
North Dakota -----	—	—	33	—	—	—	1 645	47 572	7 223	—
Ohio -----	—	3	—	14 389	486	47 169	66 246	1 550 395	888 701	969
Oklahoma -----	219	—	—	4	—	1 125	3 629	310 638	150 127	2
Oregon -----	—	—	3 600	10 955	—	4 978	47 529	277 111	180 038	—
Pennsylvania -----	—	—	46	12 633	—	—	16 283	673 619	433 632	—
South Carolina -----	—	—	3 451	—	—	2 483	15 463	907 470	749 498	—
South Dakota -----	39	1	143	97	76	6 528	2 190	42 103	15 809	—
Tennessee -----	15 940	15	242	16 458	—	43 013	49 934	1 361 855	1 135 174	63 955
Texas -----	74	6	4 400	51 402	59	185 692	19 691	1 865 474	1 002 095	—
Utah -----	—	—	—	11 192	—	—	8 099	167 569	78 902	—
Vermont -----	—	—	—	—	—	—	2	199	79	—
Virginia -----	3	2 774	134 252	41 360	—	53 829	234 732	947 178	538 714	132 711
Washington -----	—	—	3 852	40 338	—	16 506	77 037	482 876	281 811	—
West Virginia -----	—	—	766	2 176	—	577	4 009	292 699	86 337	—
Wisconsin -----	—	—	—	510	—	41	12 141	873 478	750 709	—
Wyoming -----	—	—	—	296	—	1 096	1 092	152 719	92 915	—

See footnotes at end of table.

Table 3. Revenue of County Governments by Source and State: 1991-92—Con.

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

Geographic area	General revenue—Con.									Utility and liquor store revenue	Employee retirement revenue
	Charges and miscellaneous general revenue—Con.										
	Current charges—Con.			Miscellaneous general revenue							
	Hospital	Sewerage	Other	Total	Interest earnings	Special assessments	Sale of property	Other			
United States -----	10 538 927	1 373 115	11 056 686	13 375 037	8 626 492	844 837	173 921	3 729 787	2 024 605	4 027 395	
Alabama-----	15 187	28 222	75 565	59 937	35 995	212	784	22 946	6 234	28 753	
Alaska-----	—	1 068	31 706	83 406	71 184	53	2 185	9 984	4 657	—	
Arizona-----	147 311	31 433	101 898	344 038	283 578	9 009	3 992	47 459	—	—	
Arkansas-----	149 336	—	34 397	101 799	76 291	—	36	25 472	—	—	
California-----	1 024 453	152 275	1 946 727	2 176 383	1 144 347	246 349	18 551	767 136	103 394	2 578 427	
Colorado-----	35 058	1 810	90 891	224 335	179 554	8 119	498	36 164	1 670	14 167	
Delaware-----	—	50 168	14 940	40 388	32 252	1 911	—	6 002	652	15 784	
Florida-----	800 385	220 294	1 674 226	1 893 091	1 211 509	321 026	9 920	350 636	496 074	—	
Georgia-----	—	125 179	180 498	452 623	288 373	11 686	12 329	140 235	178 537	67 553	
Hawaii-----	—	11 907	10 020	37 597	17 813	10 754	1 338	7 692	33 665	—	
Idaho-----	123 669	—	45 192	38 630	22 267	179	1 188	14 996	2	—	
Illinois-----	145 578	10 849	344 868	211 203	113 214	399	2 464	95 126	16 506	176 430	
Indiana-----	868 602	—	83 437	213 583	87 841	8 185	1 358	116 199	—	216	
Iowa-----	273 858	132	58 652	126 553	87 258	4 590	654	34 051	—	—	
Kansas-----	120 712	1 549	89 638	122 732	95 828	7 065	730	19 109	29	—	
Kentucky-----	97 488	15	139 143	319 507	292 452	342	942	25 771	—	—	
Louisiana-----	682 122	17 412	103 158	293 595	242 106	2 747	627	48 115	62 788	1 525	
Maine-----	—	—	7 272	3 686	2 437	—	—	1 249	—	—	
Maryland-----	—	123 938	311 090	392 486	242 308	47 179	18 368	84 631	159 324	164 874	
Massachusetts-----	43 357	—	31 869	15 536	1 273	—	—	14 263	—	120 194	
Michigan-----	254 366	74 234	548 061	410 223	194 753	40 889	2 750	171 831	50 437	229 016	
Minnesota-----	219 099	450	361 324	279 281	128 529	16 128	2 662	131 962	393	—	
Mississippi-----	629 036	440	26 266	178 242	138 175	170	4 204	35 693	2 902	—	
Missouri-----	122 910	821	64 778	105 161	77 715	517	224	26 705	1 340	14 278	
Montana-----	10 790	977	69 257	40 829	24 142	5 992	972	9 723	—	—	
Nebraska-----	78 027	—	48 974	33 025	24 564	124	46	8 291	—	—	
Nevada-----	180 579	40 200	212 079	186 820	129 358	20 721	1 626	35 115	95 487	—	
New Hampshire-----	—	—	33 012	4 995	1 967	—	—	3 028	—	—	
New Jersey-----	144 823	—	226 193	257 819	146 272	—	288	111 259	—	1 544	
New Mexico-----	111 086	1 337	19 222	42 310	21 371	5 540	658	14 741	33 248	—	
New York-----	484 022	86 934	962 751	660 083	434 466	12 369	19 541	193 707	164 817	—	
North Carolina-----	751 830	20 317	311 852	463 950	263 036	1 191	4 898	194 825	223 540	—	
North Dakota-----	—	96	7 127	40 349	32 148	1 337	241	6 623	—	—	
Ohio-----	404 477	149 151	334 104	661 694	433 016	25 456	4 730	198 492	88 898	—	
Oklahoma-----	106 329	—	43 796	160 511	131 459	333	867	27 852	192	11 690	
Oregon-----	7 396	42 850	129 792	97 073	52 294	12 890	2 756	29 133	136	—	
Pennsylvania-----	14 006	—	419 626	239 987	136 429	—	1 088	102 470	—	189 463	
South Carolina-----	604 345	5 685	139 468	157 972	122 701	638	3 017	31 616	15 497	—	
South Dakota-----	5 623	—	10 186	26 294	17 476	928	109	7 781	—	—	
Tennessee-----	914 509	286	156 424	226 681	153 165	—	11 612	61 904	58 927	34 515	
Texas-----	603 343	142	398 610	863 379	659 211	500	960	202 708	798	13 555	
Utah-----	11 115	—	67 787	88 667	64 204	238	515	23 710	—	—	
Vermont-----	—	—	79	120	68	—	—	52	—	—	
Virginia-----	—	150 593	255 410	408 464	299 860	7 507	5 763	95 334	191 812	278 644	
Washington-----	—	22 351	259 460	201 065	104 881	11 476	28 024	56 684	1 395	—	
West Virginia-----	42 613	—	43 724	206 362	188 201	—	—	18 161	80	—	
Wisconsin-----	233 254	—	517 455	122 769	66 126	—	—	56 643	31 174	86 767	
Wyoming-----	78 233	—	14 682	59 804	53 025	88	183	6 508	—	—	

¹Total includes amounts not shown in detail.

²Represents Federal funds distributed to counties under the State and Local Fiscal Assistance Act of 1972.

Table 4. Percent Distribution of County Government Revenue by Source and State: 1991-92

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

Geographic area	Total revenue	General revenue												Utility, liquor store and employee retirement revenue
		Intergovernmental revenue				From own sources								
		Total	Total	From Federal Government	From State government	Total	Taxes					Current charges		
							Total	Property	Sales and gross receipts		Income	Total	Hospital	
General	Selective													
United States -----	100.0	96.1	35.8	2.1	32.2	64.2	60.3	26.7	5.4	1.3	1.0	15.7	6.8	3.9
Alabama -----	100.0	96.6	31.7	1.3	29.0	68.3	64.9	19.7	17.1	4.6	—	11.5	1.5	3.4
Alaska -----	100.0	99.5	48.7	3.1	45.5	51.3	50.8	35.5	1.7	.2	—	4.5	—	.5
Arizona -----	100.0	100.0	41.0	2.4	37.2	59.0	59.0	27.7	.1	—	—	13.6	7.1	—
Arkansas -----	100.0	100.0	21.3	.2	20.6	78.7	78.7	19.1	17.0	—	—	27.4	22.3	—
California -----	100.0	92.2	54.0	1.4	50.6	46.0	38.2	20.2	1.3	.4	—	9.1	3.0	7.8
Colorado -----	100.0	99.0	35.5	2.7	29.6	64.5	63.5	32.8	7.2	.1	—	8.0	2.2	1.0
Delaware -----	100.0	92.3	9.8	5.8	3.8	90.2	82.5	27.0	—	—	—	30.4	—	7.7
Florida -----	100.0	95.5	15.3	3.5	11.1	84.7	80.1	30.0	1.1	5.5	—	24.7	7.3	4.5
Georgia -----	100.0	93.6	11.2	.9	9.5	88.8	82.4	34.8	22.0	3.9	—	8.0	—	6.4
Hawaii -----	100.0	91.6	27.0	8.1	18.9	73.0	64.7	41.8	—	4.6	—	5.5	—	8.4
Idaho -----	100.0	100.0	28.1	2.2	24.9	71.9	71.9	25.8	—	—	—	36.3	26.5	—
Illinois -----	100.0	94.0	25.2	1.4	21.9	74.8	68.8	36.9	2.9	5.8	.1	15.6	4.5	6.0
Indiana -----	100.0	100.0	21.5	.7	20.7	78.5	78.5	21.4	—	.5	9.4	38.3	34.9	—
Iowa -----	100.0	100.0	28.7	1.1	25.7	71.3	71.3	38.0	.4	.1	—	23.1	19.0	—
Kansas -----	100.0	100.0	13.0	1.0	11.2	87.0	87.0	43.2	11.3	.1	—	19.4	11.0	—
Kentucky -----	100.0	100.0	27.8	6.4	19.9	72.2	72.2	14.1	—	1.3	3.5	19.5	8.1	—
Louisiana -----	100.0	97.3	13.7	4.5	8.8	86.3	83.6	17.6	18.2	.3	—	34.1	29.0	2.7
Maine -----	100.0	100.0	11.2	.5	8.8	88.8	88.8	72.2	—	—	—	10.7	—	—
Maryland -----	100.0	95.6	25.4	2.2	23.0	74.6	70.2	32.1	—	2.3	17.0	9.7	—	4.4
Massachusetts -----	100.0	72.0	36.8	1.3	34.9	63.2	35.2	8.4	—	—	—	18.0	10.1	28.0
Michigan -----	100.0	94.1	46.6	3.9	35.9	53.4	47.4	19.4	—	—	—	18.6	5.4	5.9
Minnesota -----	100.0	100.0	44.4	4.6	38.4	55.6	55.5	30.0	—	—	—	17.0	6.4	—
Mississippi -----	100.0	99.8	16.8	1.1	14.9	83.2	83.0	23.8	—	.4	—	45.6	43.8	.2
Missouri -----	100.0	98.6	14.4	1.8	11.2	85.6	84.2	21.6	31.1	4.0	—	16.9	11.0	1.4
Montana -----	100.0	100.0	20.4	7.9	11.8	79.6	79.6	45.3	—	—	—	21.1	2.8	—
Nebraska -----	100.0	100.0	25.8	.5	23.1	74.2	74.2	36.5	.1	1.1	—	25.2	15.5	—
Nevada -----	100.0	94.0	28.4	4.0	21.7	71.6	65.6	14.5	.5	6.5	—	27.2	11.4	6.0
New Hampshire -----	100.0	100.0	27.6	.1	27.4	72.4	72.4	53.1	—	—	—	16.8	—	—
New Jersey -----	100.0	100.0	35.8	1.7	33.4	64.2	64.2	45.9	—	—	—	12.4	3.0	—
New Mexico -----	100.0	93.4	19.7	2.9	15.8	80.3	73.7	25.0	11.5	.3	—	26.0	21.9	6.6
New York -----	100.0	98.6	30.4	1.3	27.9	69.6	68.2	24.1	22.5	.3	—	15.2	4.1	1.4
North Carolina -----	100.0	97.8	50.6	1.6	48.5	49.4	47.1	19.5	8.6	.2	—	13.6	7.6	2.2
North Dakota -----	100.0	100.0	35.5	1.5	30.9	64.5	64.5	41.3	—	—	—	3.4	—	—
Ohio -----	100.0	98.5	43.1	3.1	37.9	56.9	55.4	19.2	7.9	.2	—	15.0	6.8	1.5
Oklahoma -----	100.0	98.4	28.4	.9	25.9	71.6	70.0	26.9	1.7	.2	—	19.6	13.9	1.6
Oregon -----	100.0	100.0	51.8	10.4	40.0	48.2	48.2	22.7	—	1.7	—	13.0	.5	—
Pennsylvania -----	100.0	94.8	43.1	1.4	41.5	56.9	51.6	32.2	—	.4	—	12.0	.4	5.2
South Carolina -----	100.0	99.1	17.4	3.4	13.4	82.6	81.7	25.8	1.0	.2	—	44.3	35.7	.9
South Dakota -----	100.0	100.0	22.9	2.2	19.1	77.1	77.1	48.2	—	.3	—	8.9	3.2	—
Tennessee -----	100.0	98.0	29.8	.5	28.1	70.2	68.2	22.8	13.6	.7	—	24.3	19.5	2.0
Texas -----	100.0	99.7	15.5	2.2	10.4	84.5	84.3	44.7	2.0	1.0	—	17.7	10.7	.3
Utah -----	100.0	100.0	23.2	4.7	17.3	76.8	76.8	36.8	8.0	1.9	—	13.5	1.9	—
Vermont -----	100.0	100.0	1.1	.2	.9	98.9	98.9	92.3	—	—	—	2.6	—	—
Virginia -----	100.0	93.2	30.2	1.3	28.0	69.8	63.1	39.0	3.8	2.6	—	7.7	—	6.8
Washington -----	100.0	99.9	30.2	1.8	23.8	69.8	69.7	28.6	9.6	2.2	—	14.3	—	.1
West Virginia -----	100.0	100.0	9.3	.8	8.3	90.7	90.7	27.6	—	.6	—	18.1	8.9	—
Wisconsin -----	100.0	96.2	44.5	1.7	39.5	55.5	51.8	20.9	2.6	—	—	24.0	7.5	3.8
Wyoming -----	100.0	100.0	16.3	2.2	12.7	83.7	83.7	30.5	13.6	.1	—	23.7	20.0	—

Table 5. Expenditure of County Governments by Function and Character and Object: 1991-92

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

Function	Total expenditure	Intergovernmental	Direct expenditure					Other direct expenditure
			Total	Current operation	Capital outlay			
					Total	Construction	Other capital outlay	
Expenditure	155 313 792	7 439 722	147 874 070	110 913 469	16 405 169	11 800 773	4 604 396	20 555 432
General expenditure	150 187 811	7 439 722	142 748 089	108 954 079	15 399 171	10 935 452	4 463 719	18 394 839
Education services:								
Education	20 398 542	931 517	19 467 025	17 548 476	1 918 549	1 221 718	696 831	—
Libraries	1 372 877	92 757	1 280 120	1 120 787	159 333	110 702	48 631	—
Social services and income maintenance:								
Public welfare	23 249 124	2 213 776	21 035 348	11 232 137	142 920	84 307	58 613	9 660 291
Cash and assistance	9 660 291	—	9 660 291	—	—	—	—	9 660 291
Medical vendor payments	928 408	—	928 408	928 408	—	—	—	—
Other public welfare	12 660 425	2 213 776	10 446 649	10 303 729	142 920	84 307	58 613	—
Hospitals	15 542 804	714 740	14 828 064	14 199 890	628 174	300 173	328 001	—
Health	10 377 515	231 004	10 146 511	9 783 061	363 450	212 346	151 104	—
Transportation:								
Highways	10 337 485	157 560	10 179 925	7 018 959	3 160 966	2 491 303	669 663	—
Air transportation	1 712 665	15 155	1 697 510	737 441	960 069	787 210	172 859	—
Other transportation	763 549	523 359	240 190	108 858	131 332	112 422	18 910	—
Public safety:								
Police protection	8 155 445	37 728	8 117 717	7 696 721	420 996	119 391	301 605	—
Fire control	1 910 120	50 478	1 859 642	1 727 621	132 021	49 290	82 731	—
Correction	8 388 532	84 633	8 303 899	6 958 239	1 345 660	1 207 717	137 943	—
Protective inspection and regulation	458 222	232	457 990	449 425	8 565	983	7 582	—
Environment and housing:								
Natural resources	1 562 208	15 469	1 546 739	1 157 987	388 752	255 176	133 576	—
Parks and recreation	2 809 964	75 524	2 734 440	2 021 635	712 805	498 699	214 106	—
Housing and community development	1 268 816	85 101	1 183 715	1 000 803	182 912	126 204	56 708	—
Sewerage	2 405 627	106 929	2 298 698	1 291 472	1 007 226	927 675	79 551	—
Solid waste management	2 710 718	37 731	2 672 987	2 165 988	506 999	351 466	155 533	—
Governmental administration:								
Financial administration	3 860 882	9 116	3 851 766	3 709 150	142 616	6 656	135 960	—
Judicial and legal	7 598 102	24 102	7 574 000	7 257 947	316 053	206 802	109 251	—
General public buildings	2 434 668	—	2 434 668	1 543 183	891 485	732 031	159 454	—
Other governmental administration	3 115 846	3 903	3 111 943	2 940 871	171 072	70 649	100 423	—
Interest on general debt	8 734 548	—	8 734 548	—	—	—	—	8 734 548
Other and unallocable	11 019 552	2 028 908	8 990 644	7 334 119	1 656 525	1 012 635	643 890	—
Utility expenditure	3 038 922	—	3 038 922	1 710 938	1 005 844	865 321	140 523	322 140
Water supply	2 072 229	—	2 072 229	974 713	799 225	714 798	84 427	298 291
Electric power	144 007	—	144 007	104 143	27 081	24 861	2 220	12 783
Gas supply	30 755	—	30 755	15 123	15 064	14 937	127	568
Transit	791 931	—	791 931	616 959	164 474	110 725	53 749	10 498
Liquor store expenditure	248 606	—	248 606	248 452	154	—	154	—
Employee retirement expenditure	1 838 453	—	1 838 453	—	—	—	—	1 838 453

Table 6. Expenditure of County Governments by Character and Object and State: 1991-92

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

Geographic area	Total	Intergovernmental expenditure			Direct expenditure	
		Total	To State government	To local governments	Total	Current operation
United States -----	155 313 792	7 439 722	3 309 296	4 107 158	147 874 070	110 913 469
Alabama -----	1 011 440	104 056	2 775	101 281	907 384	741 780
Alaska -----	821 316	3 715	-	3 715	817 601	570 648
Arizona -----	2 164 805	209 400	192 918	16 482	1 955 405	1 440 961
Arkansas -----	610 261	69 363	320	69 043	540 898	434 665
California -----	32 852 306	1 075 085	828 748	223 207	31 777 221	20 816 496
Colorado -----	1 577 236	45 202	499	44 703	1 532 034	1 010 345
Delaware -----	211 689	358	-	358	211 331	139 637
Florida -----	11 236 107	140 678	48 026	92 652	11 095 429	7 493 523
Georgia -----	3 747 535	580 683	7 787	572 896	3 166 852	2 247 049
Hawaii -----	399 506	-	-	-	399 506	271 480
Idaho -----	445 789	8 984	6 879	2 105	436 805	378 637
Illinois -----	3 114 435	74 252	546	73 706	3 040 183	2 407 460
Indiana -----	2 477 866	166 487	48 415	118 072	2 311 379	1 909 155
Iowa -----	1 353 396	78 340	73 350	4 990	1 275 056	1 124 186
Kansas -----	1 081 976	93 620	-	93 620	988 356	803 220
Kentucky -----	1 174 459	20 432	-	20 432	1 154 027	692 985
Louisiana -----	2 574 203	136 013	15 409	120 604	2 438 190	1 961 039
Maine -----	78 651	360	127	233	78 291	59 631
Maryland -----	7 619 216	249 920	73 048	176 872	7 369 296	6 072 442
Massachusetts -----	380 602	53	-	53	380 549	261 732
Michigan -----	4 721 113	227 844	178 620	49 224	4 493 269	3 643 005
Minnesota -----	3 323 037	95 598	68 241	27 357	3 227 439	2 526 553
Mississippi -----	1 363 092	2 500	490	2 010	1 360 592	1 145 307
Missouri -----	1 073 002	132 007	529	131 478	940 995	785 933
Montana -----	358 849	58 819	7 599	51 220	300 030	247 279
Nebraska -----	512 383	9 364	6 897	2 467	503 019	441 408
Nevada -----	1 612 502	4 079	1 030	3 049	1 608 423	1 053 895
New Hampshire -----	628 310	44 928	43 425	1 503	583 382	567 826
New Jersey -----	5 124 580	303 877	248 254	55 623	4 820 703	3 622 859
New Mexico -----	510 529	31 182	21 294	9 888	479 347	407 407
New York -----	12 775 141	1 657 014	994 809	662 205	11 118 127	8 157 263
North Carolina -----	10 282 801	513 468	204 116	309 352	9 769 333	8 134 121
North Dakota -----	214 736	9 732	8 713	1 019	205 004	156 153
Ohio -----	5 713 243	161 941	55 182	106 759	5 551 302	4 502 904
Oklahoma -----	812 495	41 722	3 854	37 868	770 773	563 421
Oregon -----	1 453 078	87 389	6 801	80 588	1 365 689	1 147 035
Pennsylvania -----	3 718 577	125 111	7 247	117 864	3 593 466	2 855 285
South Carolina -----	1 745 374	47 669	28 639	19 030	1 697 705	1 282 609
South Dakota -----	169 329	4 188	3 564	624	165 141	148 080
Tennessee -----	4 580 633	440 428	30 014	410 414	4 140 205	3 457 584
Texas -----	5 908 651	33 112	13 680	19 429	5 875 539	4 563 959
Utah -----	556 103	22 991	1 738	21 253	533 112	416 951
Vermont -----	2 699	-	-	-	2 699	2 520
Virginia -----	7 107 109	173 357	62 288	111 069	6 933 752	5 564 475
Washington -----	2 001 057	48 795	477	48 183	1 952 262	1 550 021
West Virginia -----	474 963	7 265	1 339	5 926	467 698	267 124
Wisconsin -----	3 248 518	24 129	10 791	13 338	3 224 389	2 624 350
Wyoming -----	389 094	74 212	818	73 394	314 882	241 071

Table 6. Expenditure of County Governments by Character and Object and State: 1991-92—Con.

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

Geographic area	Direct expenditure—Con.						
	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
	Total	Construction	Other capital outlay				
United States -----	16 405 169	11 800 773	4 604 396	9 660 291	9 056 688	1 838 453	53 727 795
Alabama -----	127 449	82 468	44 981	—	30 704	7 451	314 466
Alaska -----	153 179	140 762	12 417	—	93 774	—	314 140
Arizona -----	223 461	157 676	65 785	—	290 983	—	657 676
Arkansas -----	34 215	12 104	22 111	—	72 018	—	187 183
California -----	2 065 315	1 238 343	826 972	6 775 026	958 025	1 162 359	10 027 008
Colorado -----	199 621	94 868	104 753	148 273	169 098	4 697	457 849
Delaware -----	29 396	23 669	5 727	—	37 275	5 023	68 205
Florida -----	2 231 534	1 703 658	527 876	—	1 370 372	—	3 599 399
Georgia -----	610 434	453 689	156 745	—	282 844	26 525	1 091 182
Hawaii -----	110 189	95 135	15 054	—	17 837	—	129 065
Idaho -----	49 652	19 309	30 343	109	8 407	—	164 804
Illinois -----	453 735	354 220	99 515	749	117 726	60 513	1 339 340
Indiana -----	194 583	78 293	116 290	172 707	34 784	150	893 853
Iowa -----	97 205	61 558	35 647	1 691	51 974	—	486 495
Kansas -----	119 554	38 994	80 560	—	65 582	—	338 218
Kentucky -----	145 086	113 027	32 059	243	315 713	—	299 598
Louisiana -----	225 418	134 886	90 532	—	250 268	1 465	696 613
Maine -----	15 472	14 003	1 469	—	3 188	—	24 552
Maryland -----	829 139	606 172	222 967	—	379 951	87 764	3 993 812
Massachusetts -----	4 583	3 716	867	—	3 470	110 764	155 944
Michigan -----	506 727	396 462	110 265	9 260	225 346	108 931	1 305 889
Minnesota -----	317 707	263 585	54 122	313 349	69 830	—	1 034 700
Mississippi -----	87 465	53 518	33 947	206	127 614	—	444 040
Missouri -----	89 612	59 549	30 063	8	59 477	5 965	365 974
Montana -----	39 678	22 058	17 620	—	13 073	—	131 697
Nebraska -----	50 125	22 944	27 181	317	11 169	—	212 586
Nevada -----	357 199	276 292	80 907	12	197 317	—	449 738
New Hampshire -----	8 500	7 440	1 060	2 509	4 547	—	73 951
New Jersey -----	418 457	302 726	115 731	550 203	226 305	2 879	1 758 603
New Mexico -----	53 359	24 484	28 875	1	18 580	—	179 103
New York -----	1 070 165	927 971	142 194	1 227 691	663 008	—	3 441 937
North Carolina -----	1 191 271	737 188	454 083	135 810	308 131	—	4 934 733
North Dakota -----	24 786	18 605	6 181	321	23 744	—	65 401
Ohio -----	470 490	362 629	107 861	220 950	356 958	—	1 887 158
Oklahoma -----	78 936	58 424	20 512	26	123 000	5 390	260 478
Oregon -----	194 124	135 761	58 363	—	24 530	—	460 537
Pennsylvania -----	481 016	435 774	45 242	—	170 115	87 050	1 082 997
South Carolina -----	281 754	198 525	83 229	—	133 342	—	662 868
South Dakota -----	13 865	8 409	5 456	78	3 118	—	57 870
Tennessee -----	448 222	324 614	123 608	275	219 061	15 063	1 962 159
Texas -----	577 790	403 081	174 709	5 941	725 240	2 609	2 134 238
Utah -----	54 485	31 968	22 517	—	61 676	—	174 697
Vermont -----	174	59	115	—	5	—	1 414
Virginia -----	867 841	627 934	239 907	35 587	371 068	94 781	3 375 412
Washington -----	327 008	281 757	45 251	320	74 913	—	740 375
West Virginia -----	16 494	5 509	10 985	—	184 080	—	144 574
Wisconsin -----	431 140	370 172	60 968	58 629	61 196	49 074	1 040 819
Wyoming -----	27 559	16 785	10 774	—	46 252	—	104 445

Table 7. Expenditure of County Governments by Function and State: 1991-92

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

Geographic area	Total expenditure	General expenditure				
		Total	Current expenditure	Capital outlay	Education services	
					Education	
					Total	Current expenditure
United States -----	155 313 792	150 187 811	134 788 640	15 399 171	20 398 542	18 479 993
Alabama -----	1 011 440	992 939	870 402	122 537	54 621	54 621
Alaska -----	821 316	768 596	656 956	111 640	409 758	363 405
Arizona -----	2 164 805	2 164 805	1 941 344	223 461	19 982	19 102
Arkansas -----	610 261	610 261	576 046	34 215	467	467
California -----	32 852 306	31 360 445	29 364 266	1 996 179	1 462 836	1 425 280
Colorado -----	1 577 236	1 566 462	1 369 222	197 240	4 568	4 480
Delaware -----	211 689	206 065	176 669	29 396	-	-
Florida -----	11 236 107	10 127 550	8 380 656	1 746 894	4 044	4 044
Georgia -----	3 747 535	3 496 376	2 947 028	549 348	794	794
Hawaii -----	399 506	368 983	262 760	106 223	400	400
Idaho -----	445 789	445 788	396 136	49 652	4 229	3 992
Illinois -----	3 114 435	3 035 557	2 587 115	448 442	10 419	10 356
Indiana -----	2 477 866	2 475 277	2 281 155	194 122	34 878	34 878
Iowa -----	1 353 396	1 353 396	1 256 191	97 205	412	412
Kansas -----	1 081 976	1 081 937	962 383	119 554	8 056	8 056
Kentucky -----	1 174 459	1 174 437	1 029 351	145 086	789	789
Louisiana -----	2 574 203	2 498 068	2 282 308	215 760	82 196	82 196
Maine -----	78 651	78 651	63 179	15 472	-	-
Maryland -----	7 619 216	7 340 828	6 517 854	822 974	4 029 194	3 677 105
Massachusetts -----	380 602	269 838	265 255	4 583	10 105	10 063
Michigan -----	4 721 113	4 549 655	4 046 924	502 731	3 719	3 719
Minnesota -----	3 323 037	3 321 329	3 003 886	317 443	8	8
Mississippi -----	1 363 092	1 359 280	1 272 315	86 965	7 045	6 559
Missouri -----	1 073 002	1 065 907	976 295	89 612	983	983
Montana -----	358 849	358 831	319 153	39 678	50 855	50 736
Nebraska -----	512 383	512 383	462 258	50 125	1 839	1 812
Nevada -----	1 612 502	1 444 507	1 164 639	279 868	-	-
New Hampshire -----	628 310	628 301	619 801	8 500	4	4
New Jersey -----	5 124 580	5 121 701	4 703 244	418 457	917 840	850 315
New Mexico -----	510 529	480 387	428 056	52 331	-	-
New York -----	12 775 141	12 525 612	11 524 045	1 001 567	1 279 138	1 221 399
North Carolina -----	10 282 801	10 039 675	8 895 697	1 143 978	5 997 182	5 153 513
North Dakota -----	214 736	214 736	189 950	24 786	862	795
Ohio -----	5 713 243	5 640 229	5 176 180	464 049	58 870	57 387
Oklahoma -----	812 495	806 798	727 862	78 936	42 923	42 865
Oregon -----	1 453 078	1 452 179	1 258 733	193 446	52 125	52 125
Pennsylvania -----	3 718 577	3 631 499	3 150 483	481 016	40 040	40 030
South Carolina -----	1 745 374	1 722 145	1 451 594	270 551	6 823	6 823
South Dakota -----	169 329	169 329	155 464	13 865	-	-
Tennessee -----	4 580 633	4 505 894	4 061 218	444 676	1 970 176	1 803 410
Texas -----	5 908 651	5 905 146	5 327 586	577 560	7 049	7 049
Utah -----	556 103	556 103	501 618	54 485	-	-
Vermont -----	2 699	2 699	2 525	174	-	-
Virginia -----	7 107 109	6 773 408	5 976 959	796 449	3 746 489	3 409 105
Washington -----	2 001 057	1 994 322	1 668 085	326 237	1 397	1 314
West Virginia -----	474 963	474 245	458 068	16 177	6	6
Wisconsin -----	3 248 518	3 126 158	2 718 191	407 967	32 228	26 403
Wyoming -----	389 094	389 094	361 535	27 559	43 193	43 193

Table 7. Expenditure of County Governments by Function and State: 1991-92—Con.

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

Geographic area	General expenditure—Con.							
	Education services—Con.		Social services and income maintenance					
	Education—Con.		Public welfare				Hospitals	
	Capital outlay	Libraries	Total	Cash and assistance payments	Medical vendor payments	Other public welfare	Total	Own hospitals
							Total	Total
United States -----	1 918 549	1 372 877	23 249 124	9 660 291	928 408	12 660 425	15 542 804	14 692 290
Alabama -----	—	3 254	43 806	—	22 478	21 328	50 546	50 246
Alaska -----	46 353	3 367	5 989	—	—	5 989	2 502	—
Arizona -----	880	16 052	482 120	—	246 928	235 192	231 714	226 632
Arkansas -----	—	7 806	2 588	—	—	2 588	142 692	142 626
California -----	37 556	245 963	10 343 769	6 775 026	149 608	3 419 135	3 099 511	3 026 159
Colorado -----	88	37 680	332 612	148 273	589	183 750	35 429	35 226
Delaware -----	—	5 661	851	—	—	851	—	—
Florida -----	—	180 707	212 482	—	28 928	183 554	863 064	861 477
Georgia -----	—	73 580	41 683	—	—	41 683	149 397	1 370
Hawaii -----	—	—	11 505	—	—	11 505	—	—
Idaho -----	237	94	32 535	109	10 704	21 722	115 001	114 689
Illinois -----	63	127	137 119	749	277	136 093	536 685	536 680
Indiana -----	—	10 318	315 608	172 707	20 040	122 861	882 265	881 536
Iowa -----	—	5 332	128 977	1 691	7 052	120 234	372 121	298 318
Kansas -----	—	10 665	24 176	—	—	24 176	119 257	116 156
Kentucky -----	—	4 551	11 829	243	3 152	8 434	104 251	104 231
Louisiana -----	—	46 131	35 187	—	203	34 984	798 578	797 563
Maine -----	—	28	974	—	—	974	6	—
Maryland -----	352 089	96 305	58 948	—	679	58 269	150	—
Massachusetts -----	42	—	4 641	—	14	4 627	61 292	61 292
Michigan -----	—	26 486	351 510	9 260	51 427	290 823	406 958	271 912
Minnesota -----	—	54 999	1 136 604	313 349	34 771	788 484	305 756	302 886
Mississippi -----	486	10 560	22 777	206	70	22 501	616 593	616 538
Missouri -----	—	326	17 226	8	58	17 160	151 894	139 850
Montana -----	119	5 365	40 078	—	—	40 078	10 761	10 610
Nebraska -----	27	593	25 972	317	1 086	24 569	90 323	88 542
Nevada -----	—	7 451	43 885	12	13 473	30 400	204 500	203 557
New Hampshire -----	—	24	458 668	2 509	—	456 159	—	—
New Jersey -----	67 525	45 888	1 019 564	550 203	57	469 304	466 517	260 334
New Mexico -----	—	1 556	20 835	1	11 363	9 471	140 977	120 977
New York -----	57 739	49 876	3 471 890	1 227 691	36 771	2 207 428	801 417	800 855
North Carolina -----	843 669	80 233	685 539	135 810	25 030	524 699	702 717	696 320
North Dakota -----	67	1 116	35 488	321	2 360	32 807	241	—
Ohio -----	1 483	6 907	1 426 329	220 950	206 987	998 392	523 553	472 667
Oklahoma -----	58	18 799	13 883	26	528	13 329	167 017	122 429
Oregon -----	—	33 735	28 924	—	97	28 827	8 184	8 184
Pennsylvania -----	10	29 962	821 704	—	—	821 704	78 582	62 940
South Carolina -----	—	52 600	28 358	—	390	27 968	625 077	625 077
South Dakota -----	—	1 230	9 267	78	4 139	5 050	5 515	5 161
Tennessee -----	166 766	16 967	61 107	275	6 400	54 432	895 789	867 420
Texas -----	—	38 058	151 786	5 941	28 763	117 082	1 321 285	1 308 823
Utah -----	—	14 951	14 978	—	—	14 978	11 513	11 286
Vermont -----	—	—	—	—	—	—	—	—
Virginia -----	337 384	86 876	298 015	35 587	8 778	253 650	27	—
Washington -----	83	635	10 440	320	—	10 120	4 314	3 490
West Virginia -----	—	8 370	142	—	—	142	41 167	41 167
Wisconsin -----	5 825	22 374	822 101	58 629	5 208	758 264	316 442	315 840
Wyoming -----	—	9 319	4 655	—	—	4 655	81 224	81 224

Table 7. Expenditure of County Governments by Function and State: 1991-92—Con.

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

Geographic area	General expenditure—Con.							
	Social services, and income maintenance—Con.				Transportation			
	Hospitals—Con.			Health	Highways			Other transportation
	Own hospitals—Con.		Other hospitals		Total	Current expenditure	Capital outlay	
	Current operation	Capital outlay						
United States -----	14 064 116	628 174	850 514	10 377 515	10 337 485	7 176 519	3 160 966	2 476 214
Alabama	46 991	3 255	300	91 129	220 313	188 318	31 995	3 628
Alaska	—	—	2 502	16 166	21 042	11 167	9 875	5 437
Arizona	217 913	8 719	5 082	108 624	158 543	105 259	53 284	3 523
Arkansas	130 987	11 639	66	47 913	89 338	78 361	10 977	110
California	2 957 817	68 342	73 352	2 775 015	1 002 147	694 662	307 485	134 633
Colorado	34 388	838	203	68 368	236 144	191 405	44 739	27 527
Delaware	—	—	—	6 577	1 980	1 979	1	2 657
Florida	825 978	35 499	1 587	229 456	907 492	441 461	466 031	728 902
Georgia	1 270	100	148 027	322 517	375 962	201 173	174 789	179 283
Hawaii	—	—	—	4 658	29 515	17 648	11 867	135
Idaho	114 228	461	312	31 976	44 008	38 002	6 006	2 746
Illinois	511 131	25 549	5	153 892	375 348	222 596	152 752	5 086
Indiana	815 813	65 723	729	45 000	267 390	229 841	37 549	4 394
Iowa	278 920	19 398	73 803	106 186	305 370	252 023	53 347	339
Kansas	114 623	1 533	3 101	84 042	183 938	148 457	35 481	6 298
Kentucky	97 999	6 232	20	122 552	133 682	118 778	14 904	108 637
Louisiana	741 834	55 729	1 015	32 980	218 297	174 798	43 499	21 003
Maine	—	—	6	228	2 994	2 911	83	572
Maryland	—	—	150	211 873	227 684	139 272	88 412	119 305
Massachusetts	61 272	20	—	953	923	923	—	1 085
Michigan	259 994	11 918	135 046	911 540	591 018	502 529	88 489	169 789
Minnesota	299 995	2 891	2 870	254 552	425 295	247 900	177 395	1 250
Mississippi	590 708	25 830	55	54 464	192 857	171 029	21 828	7 171
Missouri	134 760	5 090	12 044	54 825	199 518	152 517	47 001	39 956
Montana	10 445	165	151	24 260	55 058	45 560	9 498	10 404
Nebraska	88 217	325	1 781	25 447	114 319	78 324	35 995	333
Nevada	197 639	5 918	943	31 751	86 418	41 792	44 626	111 114
New Hampshire	—	—	—	641	258	258	—	—
New Jersey	259 059	1 275	206 183	127 330	201 399	96 311	105 088	19 587
New Mexico	109 564	11 413	20 000	5 875	58 756	46 724	12 032	1 177
New York	769 988	30 867	562	689 912	594 753	390 158	204 595	211 149
North Carolina	679 819	16 501	6 397	699 108	112	105	7	22 652
North Dakota	—	—	241	4 023	59 418	45 548	13 870	268
Ohio	462 070	10 597	50 886	907 577	423 686	314 368	109 318	14 311
Oklahoma	115 746	6 683	44 588	31 550	180 923	168 457	12 466	1 097
Oregon	7 927	257	—	242 703	264 139	183 562	80 577	3 455
Pennsylvania	62 561	379	15 642	500 200	70 597	41 690	28 907	327 650
South Carolina	571 141	53 936	—	76 167	55 813	49 430	6 383	13 143
South Dakota	4 928	233	354	4 699	63 101	52 778	10 323	353
Tennessee	813 628	53 792	28 369	99 617	249 363	173 985	75 378	5 950
Texas	1 242 642	66 181	12 462	254 159	678 308	473 290	205 018	22 288
Utah	10 148	1 138	227	85 877	53 147	41 416	11 731	18 903
Vermont	—	—	—	—	—	—	—	—
Virginia	—	—	27	175 251	148 792	86 426	62 366	41 434
Washington	27	3 463	824	234 195	340 760	237 555	103 205	21 508
West Virginia	40 617	550	—	53 005	611	400	211	9 049
Wisconsin	301 831	14 009	602	357 369	400 406	253 280	147 126	41 616
Wyoming	79 498	1 726	—	11 313	26 550	22 093	4 457	5 307

Table 7. Expenditure of County Governments by Function and State: 1991-92—Con.

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

Geographic area	General expenditure—Con.								
	Public safety				Environment and housing				
	Police protection	Fire protection	Correction	Protective inspection and regulation	Sewerage	Solid waste management	Natural resources	Parks and recreation	Housing and community development
United States -----	8 155 445	1 910 120	8 388 532	458 222	2 405 627	2 710 718	1 562 208	2 809 964	1 268 816
Alabama-----	85 655	3 101	60 797	2 546	32 902	24 204	3 222	24 120	4 841
Alaska-----	7 212	9 117	—	1 152	11 588	18 759	2 671	10 634	22 534
Arizona-----	104 869	2 429	185 835	4 832	28 347	13 463	70 473	30 745	23 903
Arkansas-----	37 372	1 065	23 620	43	—	10 557	1 775	1 335	4 031
California-----	1 653 305	596 260	1 995 109	126 934	168 730	358 885	612 882	414 420	315 831
Colorado-----	102 632	1 041	94 871	5 122	1 501	7 639	8 589	33 511	8 436
Delaware-----	24 355	2 790	—	2 630	55 084	2 863	7 058	11 191	13 638
Florida-----	1 027 296	338 138	807 683	86 748	278 637	606 484	107 150	388 090	166 861
Georgia-----	281 415	158 605	197 179	15 053	180 395	95 904	14 360	94 840	18 199
Hawaii-----	48 573	22 546	—	4 796	61 022	9 511	3 922	39 204	24 887
Idaho-----	46 376	124	19 888	849	—	19 964	9 817	2 844	31
Illinois-----	179 246	26	337 286	5 136	16 324	15 031	2 491	137 168	26 306
Indiana-----	85 696	799	72 944	201	403	20 501	29 459	21 646	21 311
Iowa-----	64 671	1 067	34 444	1 731	882	10 815	15 573	20 477	3 543
Kansas-----	73 710	14 650	31 956	510	21 085	13 707	29 860	21 809	2 905
Kentucky-----	58 852	10 177	70 873	1 265	—	14 210	2 497	16 443	8 128
Louisiana-----	234 899	61 617	55 879	1 912	86 175	69 388	63 319	35 569	31 876
Maine-----	11 006	102	32 641	32	61	518	809	41	81
Maryland-----	343 599	238 013	113 758	30 132	176 833	195 381	13 967	244 064	118 806
Massachusetts-----	1 887	290	99 617	—	1 812	68	1 234	1 273	—
Michigan-----	189 057	597	299 022	4 286	248 414	29 278	68 826	40 311	11 871
Minnesota-----	169 313	75	138 011	1 762	1 016	117 614	34 561	31 526	7 623
Mississippi-----	49 738	12 066	16 159	714	584	14 518	6 365	9 342	1 928
Missouri-----	89 312	56	60 099	5 520	12 534	2 438	1 965	27 716	4 867
Montana-----	28 164	555	7 535	14	384	6 890	10 356	4 916	2 030
Nebraska-----	31 038	—	33 420	75	—	1 764	10 247	5 656	103
Nevada-----	150 500	46 192	71 349	13 434	41 601	1 332	55 701	107 221	2 108
New Hampshire-----	18 841	556	71 247	—	2 959	—	18 256	2 697	—
New Jersey-----	99 179	2 433	333 880	4 247	428	57 727	6 493	107 105	79 512
New Mexico-----	44 327	19 680	25 256	549	2 252	10 711	2 436	8 706	5 461
New York-----	863 471	22 505	722 159	2 600	426 308	237 731	40 488	159 726	32 450
North Carolina-----	205 508	65 462	127 863	26 243	21 657	109 462	24 702	54 760	22 806
North Dakota-----	11 856	251	10 679	468	208	115	11 881	1 100	245
Ohio-----	208 836	352	234 517	8 252	197 340	63 774	13 106	51 822	41 094
Oklahoma-----	34 153	300	19 813	929	98	1 377	5 258	14 011	186
Oregon-----	83 974	94	132 746	6 430	93 177	24 949	9 462	30 602	13 774
Pennsylvania-----	34 506	3 115	354 627	2 346	379	54 651	19 573	50 991	62 034
South Carolina-----	115 477	24 077	116 876	5 403	5 528	66 688	676	25 762	9 584
South Dakota-----	14 088	1 038	7 705	497	27	1 306	4 434	2 367	229
Tennessee-----	103 632	12 650	108 000	5 773	2 955	40 446	8 199	30 186	8 567
Texas-----	391 856	18 092	665 526	2 922	6 859	11 260	71 799	85 193	15 341
Utah-----	48 473	13 755	36 741	2 354	—	8 237	7 333	26 982	2 179
Vermont-----	632	1	29	—	—	1	—	1	—
Virginia-----	288 954	193 029	168 164	32 716	178 127	154 866	28 022	110 555	96 058
Washington-----	179 766	4 749	166 353	37 787	40 590	134 078	32 605	128 131	17 084
West Virginia-----	20 929	3 435	20 147	43	—	3 851	2 521	4 436	2 588
Wisconsin-----	185 971	17	195 617	654	421	45 154	51 223	133 547	12 946
Wyoming-----	21 268	3 031	10 612	580	—	2 648	14 592	5 172	—

Table 7. Expenditure of County Governments by Function and State: 1991-92—Con.

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

Geographic area	General expenditure—Con.									
	Governmental administration						Interest on general debt	Other and unallocable	Utility and liquor store expenditure	Employee retirement expenditure
	Financial administration	Judicial and legal	General public buildings							
			Total	Current operation	Capital outlay	Other governmental administration				
United States -----	3 860 882	7 598 102	2 434 668	1 543 183	891 485	3 115 846	8 734 548	11 019 552	3 287 528	1 838 453
Alabama -----	62 545	40 118	23 730	15 869	7 861	27 467	29 373	101 021	11 050	7 451
Alaska -----	22 661	4 796	1 437	1 420	17	33 066	93 774	64 934	52 720	—
Arizona -----	65 251	195 007	21 686	15 356	6 330	34 478	290 983	71 946	—	—
Arkansas -----	23 209	30 439	9 484	8 133	1 351	21 065	72 018	83 334	—	—
California -----	618 948	2 579 449	215 631	110 826	104 805	383 965	946 601	1 309 621	329 502	1 162 359
Colorado -----	70 241	47 363	37 122	25 844	11 278	77 552	168 870	159 644	6 077	4 697
Delaware -----	8 059	5 927	3 459	3 026	433	9 043	37 061	5 181	601	5 023
Florida -----	434 646	476 492	103 109	64 924	38 185	186 820	1 259 715	733 534	1 108 557	—
Georgia -----	116 477	213 096	116 193	56 271	59 922	148 566	233 320	469 558	224 634	26 525
Hawaii -----	12 346	9 438	9 838	3 642	6 196	13 814	16 421	46 452	30 523	—
Idaho -----	27 479	24 602	7 860	5 467	2 393	12 136	8 407	34 822	1	—
Illinois -----	112 676	360 641	101 974	64 870	37 104	98 595	116 220	307 761	18 365	60 513
Indiana -----	62 698	109 595	30 596	28 691	1 905	197 780	34 784	227 011	2 439	150
Iowa -----	61 486	35 778	24 249	19 899	4 350	41 781	51 974	66 188	—	—
Kansas -----	63 868	33 778	47 998	28 264	19 734	32 464	65 582	191 623	39	—
Kentucky -----	16 534	17 300	17 813	15 232	2 581	42 329	315 691	96 034	22	—
Louisiana -----	63 985	67 341	26 403	25 077	1 326	66 961	242 347	156 025	74 670	1 465
Maine -----	838	5 180	4 106	3 414	692	4 089	3 188	11 157	—	—
Maryland -----	62 057	102 279	162 438	71 039	91 399	68 644	360 935	366 463	190 624	87 764
Massachusetts -----	7 123	3 020	13 184	13 174	10	20 475	3 470	37 386	—	110 764
Michigan -----	94 406	350 301	72 688	59 960	12 728	73 697	211 063	394 818	62 527	108 931
Minnesota -----	117 013	166 739	100 032	39 977	60 055	65 104	69 804	122 672	1 708	—
Mississippi -----	43 887	41 030	23 296	21 629	1 667	39 721	126 925	61 540	3 812	—
Missouri -----	58 985	62 689	32 497	26 393	6 104	34 229	59 477	148 795	1 130	5 965
Montana -----	13 831	21 214	6 467	6 028	439	13 927	13 073	32 694	18	—
Nebraska -----	29 917	31 107	8 366	7 201	1 165	19 478	11 169	71 217	—	—
Nevada -----	39 162	78 965	23 608	19 313	4 295	39 389	187 823	101 003	167 995	—
New Hampshire -----	2 246	9 755	8 810	8 216	594	19 615	4 547	9 177	9	—
New Jersey -----	51 830	283 830	108 124	92 102	16 022	88 025	226 305	874 458	—	2 879
New Mexico -----	31 581	2 479	15 834	10 653	5 181	32 062	10 458	39 419	30 142	—
New York -----	140 425	216 858	135 718	118 144	17 574	162 298	640 122	1 624 618	249 529	—
North Carolina -----	101 921	25 373	78 164	51 125	27 039	97 361	298 506	592 344	243 126	—
North Dakota -----	10 035	12 541	4 546	4 204	342	5 479	23 744	20 172	—	—
Ohio -----	159 966	399 058	140 346	79 397	60 949	103 437	350 938	306 158	73 014	—
Oklahoma -----	40 246	22 758	23 013	20 521	2 492	23 749	122 948	41 767	307	5 390
Oregon -----	63 061	41 146	35 828	26 162	9 666	73 609	24 530	185 532	899	—
Pennsylvania -----	103 613	308 622	89 698	56 200	33 498	86 996	170 115	421 498	28	87 050
South Carolina -----	51 227	69 818	54 598	27 906	26 692	76 481	133 053	108 916	23 229	—
South Dakota -----	16 296	11 426	6 253	5 840	413	9 020	3 118	7 360	—	—
Tennessee -----	57 900	91 649	39 648	17 603	22 045	48 596	218 478	430 246	59 676	15 063
Texas -----	337 847	512 453	179 991	108 450	71 541	187 179	725 240	220 655	896	2 609
Utah -----	36 017	22 679	10 434	7 769	2 665	15 951	61 676	63 923	—	—
Vermont -----	107	597	467	417	50	746	5	113	—	—
Virginia -----	125 295	84 888	141 870	89 689	52 181	92 002	324 272	257 706	238 920	94 781
Washington -----	124 517	209 145	23 327	7 356	15 971	73 788	74 897	134 256	6 735	—
West Virginia -----	28 453	17 806	14 817	13 137	1 680	28 891	184 080	29 898	718	—
Wisconsin -----	56 287	131 124	72 453	32 658	39 795	64 979	61 196	122 033	73 286	49 074
Wyoming -----	11 684	10 413	5 465	4 695	770	18 947	46 252	56 869	—	—

Table 8. Percent Distribution of Expenditure of County Governments by Function and State: 1991-92

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

Geographic area	Total expenditure	General expenditure										
		Total	Education services		Social services and income maintenance			Transportation		Public safety		
			Education	Libraries	Public welfare	Hospitals	Health	Highways	Other transportation	Police protection	Correction	Other public safety
United States	100.0	96.7	13.1	.9	15.0	10.0	6.7	6.7	1.6	5.3	5.4	1.5
Alabama	100.0	98.2	5.4	.3	4.3	5.0	9.0	21.8	.4	8.5	6.0	.6
Alaska	100.0	93.6	49.9	.4	.7	.3	2.0	2.6	.7	.9	—	1.3
Arizona	100.0	100.0	.9	.7	22.3	10.7	5.0	7.3	.2	4.8	8.6	.3
Arkansas	100.0	100.0	.1	1.3	.4	23.4	7.9	14.6	—	6.1	3.9	.2
California	100.0	95.5	4.5	.7	31.5	9.4	8.4	3.1	.4	5.0	6.1	2.2
Colorado	100.0	99.3	.3	2.4	21.1	2.2	4.3	15.0	1.7	6.5	6.0	.4
Delaware	100.0	97.3	—	2.7	.4	—	3.1	.9	1.3	11.5	—	2.6
Florida	100.0	90.1	—	1.6	1.9	7.7	2.0	8.1	6.5	9.1	7.2	3.8
Georgia	100.0	93.3	—	2.0	1.1	4.0	8.6	10.0	4.8	7.5	5.3	4.6
Hawaii	100.0	92.4	.1	—	2.9	—	1.2	7.4	—	12.2	—	6.8
Idaho	100.0	100.0	.9	—	7.3	25.8	7.2	9.9	6	10.4	4.5	.2
Illinois	100.0	97.5	.3	—	4.4	17.2	4.9	12.1	.2	5.8	10.8	.2
Indiana	100.0	99.9	1.4	.4	12.7	35.6	1.8	10.8	.2	3.5	2.9	—
Iowa	100.0	100.0	—	.4	9.5	27.5	7.8	22.6	—	4.8	2.5	.2
Kansas	100.0	100.0	.7	1.0	2.2	11.0	7.8	17.0	.6	6.8	3.0	1.4
Kentucky	100.0	100.0	.1	.4	1.0	8.9	10.4	11.4	9.2	5.0	6.0	1.0
Louisiana	100.0	97.0	3.2	1.8	1.4	31.0	1.3	8.5	.8	9.1	2.2	2.5
Maine	100.0	100.0	—	—	1.2	—	.3	3.8	.7	14.0	41.5	.2
Maryland	100.0	96.3	52.9	1.3	.8	—	2.8	3.0	1.6	4.5	1.5	3.5
Massachusetts	100.0	70.9	2.7	—	1.2	16.1	.3	.2	.3	.5	26.2	.1
Michigan	100.0	96.4	.1	.6	7.4	8.6	19.3	12.5	3.6	4.0	6.3	.1
Minnesota	100.0	99.9	—	1.7	34.2	9.2	7.7	12.8	—	5.1	4.2	.1
Mississippi	100.0	99.7	.5	.8	1.7	45.2	4.0	14.1	.5	3.6	1.2	.9
Missouri	100.0	99.3	.1	—	1.6	14.2	5.1	18.6	3.7	8.3	5.6	.5
Montana	100.0	100.0	14.2	1.5	11.2	3.0	6.8	15.3	2.9	7.8	2.1	.2
Nebraska	100.0	100.0	.4	.1	5.1	17.6	5.0	22.3	.1	6.1	6.5	—
Nevada	100.0	89.6	—	.5	2.7	12.7	2.0	5.4	6.9	9.3	4.4	3.7
New Hampshire	100.0	100.0	—	—	73.0	—	.1	—	—	3.0	11.3	.1
New Jersey	100.0	99.9	17.9	.9	19.9	9.1	2.5	3.9	.4	1.9	6.5	.1
New Mexico	100.0	94.1	—	.3	4.1	27.6	1.2	11.5	.2	8.7	4.9	4.0
New York	100.0	98.0	10.0	.4	27.2	6.3	5.4	4.7	1.7	6.8	5.7	.2
North Carolina	100.0	97.6	58.3	.8	6.7	6.8	6.8	—	.2	2.0	1.2	.9
North Dakota	100.0	100.0	.4	.5	16.5	.1	1.9	27.7	.1	5.5	5.0	.3
Ohio	100.0	98.7	1.0	.1	25.0	9.2	15.9	7.4	.3	3.7	4.1	.2
Oklahoma	100.0	99.3	5.3	2.3	1.7	20.6	3.9	22.3	.1	4.2	2.4	.2
Oregon	100.0	99.9	3.6	2.3	2.0	.6	16.7	18.2	.2	5.8	9.1	.4
Pennsylvania	100.0	97.7	1.1	.8	22.1	2.1	13.5	1.9	8.8	.9	9.5	.1
South Carolina	100.0	98.7	.4	3.0	1.6	35.8	4.4	3.2	.8	6.6	6.7	1.7
South Dakota	100.0	100.0	—	.7	5.5	3.3	2.8	37.3	.2	8.3	4.6	.9
Tennessee	100.0	98.4	43.0	.4	1.3	19.6	2.2	5.4	.1	2.3	2.4	.4
Texas	100.0	99.9	.1	.6	2.6	22.4	4.3	11.5	.4	6.6	11.3	.4
Utah	100.0	100.0	—	2.7	2.7	2.1	15.4	9.6	3.4	8.7	6.6	2.9
Vermont	100.0	100.0	—	—	—	—	—	—	—	23.4	1.1	—
Virginia	100.0	95.3	52.7	1.2	4.2	—	2.5	2.1	.6	4.1	2.4	3.2
Washington	100.0	99.7	.1	—	.5	.2	11.7	17.0	1.1	9.0	8.3	2.1
West Virginia	100.0	99.8	—	1.8	—	8.7	11.2	.1	1.9	4.4	4.2	.7
Wisconsin	100.0	96.2	1.0	.7	25.3	9.7	11.0	12.3	1.3	5.7	6.0	—
Wyoming	100.0	100.0	11.1	2.4	1.2	20.9	2.9	6.8	1.4	5.5	2.7	.9

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

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

Geographic area	General expenditure—Con.											Utility and liquor store expenditure	Employee retirement expenditure
	Environment and housing					Governmental administration					Other and unallo-		
	Sewerage		Natural resources	Parks and recreation	Housing and community development	Financial adminis-	Judicial and legal	General public buildings	Other governmental adminis-	Interest on general debt			
United States	1.5	1.7	1.0	1.8	.8	2.5	4.9	1.6	2.0	5.6	7.1	2.1	1.2
Alabama	3.3	2.4	.3	2.4	.5	6.2	4.0	2.3	2.7	2.9	10.0	1.1	.7
Alaska	1.4	2.3	.3	1.3	2.7	2.8	.6	.2	4.0	11.4	7.9	6.4	—
Arizona	1.3	.6	3.3	1.4	1.1	3.0	9.0	1.0	1.6	13.4	3.3	—	—
Arkansas	—	1.7	.3	.2	.7	3.8	5.0	1.6	3.5	11.8	13.7	—	—
California .....	.5	1.1	1.9	1.3	1.0	1.9	7.9	.7	1.2	2.9	4.0	1.0	3.5
Colorado .....	.1	.5	.5	2.1	.5	4.5	3.0	2.4	4.9	10.7	10.1	.4	.3
Delaware	26.0	1.4	3.3	5.3	6.4	3.8	2.8	1.6	4.3	17.5	2.4	.3	2.4
Florida	2.5	5.4	1.0	3.5	1.5	3.9	4.2	.9	1.7	11.2	6.5	9.9	—
Georgia	4.8	2.6	.4	2.5	.5	3.1	5.7	3.1	4.0	6.2	12.5	6.0	.7
Hawaii	15.3	2.4	1.0	9.8	6.2	3.1	2.4	2.5	3.5	4.1	11.6	7.6	—
Idaho	—	4.5	2.2	.6	—	6.2	5.5	1.8	2.7	1.9	7.8	—	—
Illinois .....	.5	.5	.1	4.4	.8	3.6	11.6	3.3	3.2	3.7	9.9	.6	1.9
Indiana	—	.8	1.2	.9	.9	2.5	4.4	1.2	8.0	1.4	9.2	.1	—
Iowa .....	.1	.8	1.2	1.5	.3	4.5	2.6	1.8	3.1	3.8	4.9	—	—
Kansas	1.9	1.3	2.8	2.0	.3	5.9	3.1	4.4	3.0	6.1	17.7	—	—
Kentucky	—	1.2	.2	1.4	.7	1.4	1.5	1.5	3.6	26.9	8.2	—	—
Louisiana	3.3	2.7	2.5	1.4	1.2	2.5	2.6	1.0	2.6	9.4	6.1	2.9	.1
Maine .....	.1	.7	1.0	.1	.1	1.1	6.6	5.2	4.1	14.2	—	—	—
Maryland	2.3	2.6	.2	3.2	1.6	.8	1.3	2.1	.9	4.7	4.8	2.5	1.2
Massachusetts .....	.5	—	.3	.3	—	1.9	.8	3.5	5.4	.9	9.8	—	29.1
Michigan	5.3	.6	1.5	.9	.3	2.0	7.4	1.5	1.6	4.5	8.4	1.3	2.3
Minnesota	—	3.5	1.0	.9	.2	3.5	5.0	3.0	2.0	2.1	3.7	.1	—
Mississippi	—	1.1	.5	.7	.1	3.2	3.0	1.7	2.9	9.3	4.5	.3	—
Missouri	1.2	.2	.2	2.6	.5	5.5	5.8	3.0	3.2	5.5	13.9	.1	.6
Montana .....	.1	1.9	2.9	1.4	.6	3.9	5.9	1.8	3.9	3.6	9.1	—	—
Nebraska	—	.3	2.0	1.1	—	5.8	6.1	1.6	3.8	2.2	13.9	—	—
Nevada	2.6	.1	3.5	6.6	.1	2.4	4.9	1.5	2.4	11.6	6.3	10.4	—
New Hampshire .....	.5	—	2.9	.4	—	.4	1.6	1.4	3.1	.7	1.5	—	—
New Jersey	—	1.1	.1	2.1	1.6	1.0	5.5	2.1	1.7	4.4	17.1	—	.1
New Mexico .....	.4	2.1	.5	1.7	1.1	6.2	.5	3.1	6.3	2.0	7.7	5.9	—
New York	3.3	1.9	.3	1.3	.3	1.1	1.7	1.1	1.3	5.0	12.7	2.0	—
North Carolina .....	.2	1.1	.2	.5	.2	1.0	.2	.8	.9	2.9	5.8	2.4	—
North Dakota .....	.1	.1	5.5	.5	.1	4.7	5.8	2.1	2.6	11.1	9.4	—	—
Ohio	3.5	1.1	.2	.9	.7	2.8	7.0	2.5	1.8	6.1	5.4	1.3	—
Oklahoma	—	.2	.6	1.7	—	5.0	2.8	2.8	2.9	15.1	5.1	—	.7
Oregon	6.4	1.7	.7	2.1	.9	4.3	2.8	2.5	5.1	1.7	12.8	.1	—
Pennsylvania	—	1.5	.5	1.4	1.7	2.8	8.3	2.4	2.3	4.6	11.3	—	2.3
South Carolina .....	.3	3.8	—	1.5	.5	2.9	4.0	3.1	4.4	7.6	6.2	1.3	—
South Dakota	—	.8	2.6	1.4	.1	9.6	6.7	3.7	5.3	1.8	4.3	—	—
Tennessee .....	.1	.9	.2	.7	.2	1.3	2.0	.9	1.1	4.8	9.4	1.3	.3
Texas .....	.1	.2	1.2	1.4	.3	5.7	8.7	3.0	3.2	12.3	3.7	—	—
Utah	—	1.5	1.3	4.9	.4	6.5	4.1	1.9	2.9	11.1	11.5	—	—
Vermont	—	—	—	—	—	4.0	22.1	17.3	27.6	.2	4.2	—	—
Virginia	2.5	2.2	.4	1.6	1.4	1.8	1.2	2.0	1.3	4.6	3.6	3.4	1.3
Washington	2.0	6.7	1.6	6.4	.9	6.2	10.5	1.2	3.7	3.7	6.7	.3	—
West Virginia	—	.8	.5	.9	.5	6.0	3.7	3.1	6.1	38.8	6.3	.2	—
Wisconsin	—	1.4	1.6	4.1	.4	1.7	4.0	2.2	2.0	1.9	3.8	2.3	1.5
Wyoming	—	.7	3.8	1.3	—	3.0	2.7	1.4	4.9	11.9	14.6	—	—

Table 9. Indebtedness and Debt Transactions of County Governments by State: 1991-92

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

Geographic area	Debt outstanding at end of fiscal year				
	Total	Total	Long-term debt		Purpose of issue
			Type of debt		
			Full faith and credit	Nonguaranteed	
				Utility	
United States -----	132 484 702	126 511 063	37 569 799	88 941 264	5 341 006
Alabama -----	516 733	513 224	435 017	78 207	21 618
Alaska -----	1 046 855	1 046 855	1 010 895	35 960	-
Arizona -----	3 371 360	3 369 655	503 656	2 865 999	-
Arkansas -----	988 643	988 360	14 648	973 712	-
California -----	15 288 547	12 349 578	925 232	11 424 346	242 906
Colorado -----	2 383 700	2 382 889	190 836	2 192 053	2 208
Delaware -----	522 999	522 280	172 232	350 048	4 971
Florida -----	20 202 575	20 173 768	1 955 012	18 218 756	1 849 640
Georgia -----	3 794 408	3 705 622	605 169	3 100 453	656 014
Hawaii -----	310 511	310 511	138 896	171 615	56 494
Idaho -----	128 352	127 701	18 785	108 916	-
Illinois -----	1 948 002	1 684 801	1 397 358	287 443	41 538
Indiana -----	694 015	671 033	124 846	546 187	-
Iowa -----	494 342	492 830	99 769	393 061	-
Kansas -----	1 743 296	1 738 645	423 638	1 315 007	-
Kentucky -----	4 358 809	4 354 297	4 888	4 349 409	-
Louisiana -----	3 364 856	3 358 101	759 105	2 598 996	95 137
Maine -----	67 140	61 630	58 060	3 570	-
Maryland -----	6 663 635	6 617 139	3 791 152	2 825 987	313 383
Massachusetts -----	41 049	24 225	24 045	180	-
Michigan -----	3 452 656	3 451 706	1 662 688	1 789 018	231 776
Minnesota -----	1 548 980	1 015 860	639 913	375 947	367
Mississippi -----	1 814 886	1 807 211	268 423	1 538 788	6 879
Missouri -----	795 605	794 782	115 809	678 973	-
Montana -----	149 679	147 506	38 772	108 734	-
Nebraska -----	152 310	152 310	40 356	111 954	-
Nevada -----	2 262 654	2 257 310	581 115	1 676 195	157 626
New Hampshire -----	61 571	58 741	56 961	1 780	-
New Jersey -----	3 514 769	3 220 717	2 109 229	1 111 488	-
New Mexico -----	249 263	247 768	85 095	162 673	104 760
New York -----	9 542 315	8 282 313	4 745 326	3 536 987	373 971
North Carolina -----	4 690 710	4 684 860	2 228 949	2 455 911	193 420
North Dakota -----	316 407	316 273	4 629	311 644	-
Ohio -----	4 804 433	4 536 092	826 101	3 709 991	123 039
Oklahoma -----	1 616 463	1 616 155	23 488	1 592 667	824
Oregon -----	437 708	360 142	157 658	202 484	-
Pennsylvania -----	3 111 491	3 110 691	1 750 058	1 360 633	-
South Carolina -----	2 184 180	2 183 579	411 820	1 771 759	4 449
South Dakota -----	40 782	40 776	7 025	33 751	-
Tennessee -----	3 242 286	3 216 717	1 876 106	1 340 611	13 517
Texas -----	9 270 497	9 264 777	2 725 228	6 539 549	-
Utah -----	806 221	806 221	92 227	713 994	-
Vermont -----	34	34	34	-	-
Virginia -----	5 405 842	5 386 384	2 742 053	2 644 331	846 469
Washington -----	998 746	997 078	867 202	129 876	-
West Virginia -----	2 549 656	2 548 982	255	2 548 727	-
Wisconsin -----	931 419	910 176	857 695	52 481	-
Wyoming -----	603 312	602 758	2 345	600 413	-

Table 9. Indebtedness and Debt Transactions of County Governments by State: 1991-92—Con.

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

Geographic area	Debt outstanding at end of fiscal year—Con.			Short-term debt	Long-term debt issued	Long-term debt retired	Change in total debt during year			
	Long-term debt—Con.		Short-term debt				Long-term debt issued	Long-term debt retired	Amount	Percent
	Purpose of issue—Con.									
	Education	Other								
United States -----	4 986 573	116 183 484	5 973 639	17 515 105	11 332 701	7 480 047	6.0			
Alabama -----	13 160	478 446	3 509	98 828	65 421	33 539	6.9			
Alaska -----	346 636	700 219	—	2 759	173 942	-171 183	-14.1			
Arizona -----	—	3 369 655	1 705	798 960	1 116 654	-317 450	-8.6			
Arkansas -----	—	988 360	283	54 072	50 896	2 884	.3			
California -----	4 260	12 102 412	2 938 969	2 193 666	1 082 420	1 928 779	14.4			
Colorado -----	—	2 380 681	811	80 531	147 327	-66 518	-2.7			
Delaware -----	—	517 309	719	40 859	18 359	8 406	1.6			
Florida -----	—	18 324 128	28 807	2 456 243	1 577 192	900 010	4.7			
Georgia -----	11 480	3 038 128	88 786	349 141	329 929	20 517	.5			
Hawaii -----	—	254 017	—	54 475	10 449	44 026	16.5			
Idaho -----	—	127 701	651	16 599	8 860	7 835	6.5			
Illinois -----	—	1 643 263	263 201	507 915	180 205	329 665	20.4			
Indiana -----	—	671 033	22 982	119 508	66 417	57 320	9.0			
Iowa -----	—	492 830	1 512	28 738	35 232	-7 678	-1.5			
Kansas -----	—	1 738 645	4 651	527 804	106 403	387 633	28.6			
Kentucky -----	5 300	4 348 997	4 512	655 756	200 087	455 440	11.7			
Louisiana -----	—	3 262 964	6 755	391 370	404 926	-15 262	-.5			
Maine -----	—	61 630	5 510	32 615	4 078	33 242	98.1			
Maryland -----	504 332	5 799 424	46 496	1 091 553	640 646	462 199	7.5			
Massachusetts -----	4 422	19 803	16 824	1 300	4 880	-6 684	-14.0			
Michigan -----	—	3 219 930	950	629 873	470 297	160 526	4.9			
Minnesota -----	—	1 015 493	533 120	161 874	95 759	385 774	33.2			
Mississippi -----	165	1 800 167	7 675	60 816	86 803	-26 389	-1.4			
Missouri -----	—	794 782	823	42 927	80 258	-58 020	-6.8			
Montana -----	—	147 506	2 173	2 488	20 151	-18 350	-10.9			
Nebraska -----	—	152 310	—	1 546	7 510	-5 964	-3.8			
Nevada -----	4 175	2 095 509	5 344	463 643	120 353	337 162	17.5			
New Hampshire -----	—	58 741	2 830	15 052	6 434	9 438	18.1			
New Jersey -----	130 115	3 090 602	294 052	434 283	262 845	195 207	5.9			
New Mexico -----	—	143 008	1 495	52 459	39 128	12 270	5.2			
New York -----	60 403	7 847 939	1 260 002	916 704	597 100	634 547	7.1			
North Carolina -----	1 317 409	3 174 031	5 850	644 554	438 536	158 643	3.5			
North Dakota -----	—	316 273	134	62 268	77 801	-15 563	-4.7			
Ohio -----	—	4 413 053	268 341	673 446	367 792	233 976	5.1			
Oklahoma -----	—	1 615 331	308	245 341	94 223	151 096	10.3			
Oregon -----	—	360 142	77 566	92 950	36 380	58 393	15.4			
Pennsylvania -----	6 195	3 104 496	800	513 673	232 971	281 502	9.9			
South Carolina -----	—	2 179 130	601	390 968	142 954	244 989	12.6			
South Dakota -----	—	40 776	6	—	1 107	-1 101	-2.6			
Tennessee -----	970 576	2 232 624	25 569	678 739	465 615	220 396	7.3			
Texas -----	192	9 264 585	5 720	385 536	649 585	-276 482	-2.9			
Utah -----	—	806 221	—	57 689	76 166	-18 477	-2.2			
Vermont -----	—	34	—	36	2	34	—			
Virginia -----	1 607 753	2 932 162	19 458	1 101 311	425 061	672 637	14.2			
Washington -----	—	997 078	1 668	153 668	76 276	71 457	7.7			
West Virginia -----	—	2 548 982	674	41 080	101 498	-60 933	-2.3			
Wisconsin -----	—	910 176	21 243	189 489	105 222	77 375	9.1			
Wyoming -----	—	602 758	554	—	30 551	-30 816	-4.9			

Table 10. Cash and Security Holdings of County Governments by State: 1991-92

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

Geographic area	Purpose of holding					Type of holding					
	Total	Employee retirement	Offsets to debt	Bond funds	Other	Total	Cash and deposits	All funds			
								Total	Securities		
									Total	U.S. Treasury	Federal agency
United States	151 072 000	34 176 670	65 055 649	12 879 695	38 959 986	151 072 000	120 077 968	30 994 032	7 892 884	7 892 884	-
Alabama	645 997	215 494	99 353	87 604	243 546	645 997	457 786	188 211	45 121	45 121	-
Alaska	1 031 214	-	188 865	155 293	687 056	1 031 214	1 031 214	-	-	-	-
Arizona	3 298 254	-	2 884 203	49 186	364 865	3 298 254	3 298 254	-	-	-	-
Arkansas	1 134 382	-	921 505	343	212 534	1 134 382	1 134 382	-	-	-	-
California	37 602 425	21 907 305	5 377 605	1 731 866	8 585 649	37 602 425	17 914 845	19 687 580	5 088 562	5 088 562	-
Colorado	2 103 736	103 961	1 337 663	80 132	581 980	2 103 736	2 008 619	95 117	21 415	21 415	-
Delaware	519 034	102 407	345 323	1 726	69 578	519 034	425 736	93 298	10 118	10 118	-
Florida	16 486 363	-	10 699 349	2 033 711	3 753 303	16 486 363	16 486 363	-	-	-	-
Georgia	4 510 776	737 766	2 031 850	500 710	1 240 450	4 510 776	3 861 427	649 349	317 443	317 443	-
Hawaii	377 579	-	20 412	169 577	187 590	377 579	377 579	-	-	-	-
Idaho	251 349	-	103 170	10 728	137 451	251 349	251 349	-	-	-	-
Illinois	3 694 093	1 822 839	270 680	527 256	1 073 318	3 694 093	1 967 512	1 726 581	669 840	669 840	-
Indiana	1 163 221	7 160	205 126	122 521	828 414	1 163 221	1 156 180	7 041	6 545	6 545	-
Iowa	5 322 859	-	353 565	18 652	500 352	5 322 859	872 569	-	-	-	-
Kansas	1 024 978	-	619 741	36 515	368 722	1 024 978	1 024 978	-	-	-	-
Kentucky	4 293 666	-	3 964 322	82 376	246 968	4 293 666	4 293 666	-	-	-	-
Louisiana	3 486 678	15 125	2 521 034	73 469	878 050	3 487 678	3 472 957	14 721	6 656	6 656	-
Maine	37 446	-	1 603	23 681	12 162	37 446	37 446	-	-	-	-
Maryland	5 322 859	1 416 999	2 668 478	403 005	834 377	5 322 859	3 944 018	1 378 841	39 352	39 352	-
Massachusetts	905 159	849 509	-	5 964	49 686	905 159	140 559	764 600	155 216	155 216	-
Michigan	4 342 127	2 074 479	1 048 028	360 264	859 356	4 342 127	2 470 634	1 871 493	444 849	444 849	-
Minnesota	2 246 981	-	292 896	229 770	1 724 315	2 246 981	2 246 981	-	-	-	-
Mississippi	1 989 972	-	1 503 201	46 986	439 785	1 989 972	1 989 972	-	-	-	-
Missouri	1 059 141	141 161	534 761	8 832	374 387	1 059 141	927 818	131 323	27 013	27 013	-
Montana	275 072	-	105 148	11 595	158 329	275 072	275 072	-	-	-	-
Nebraska	283 995	-	102 028	2 076	179 891	283 995	283 995	-	-	-	-
Nevada	1 859 223	-	926 894	525 225	407 104	1 859 223	1 859 223	-	-	-	-
New Hampshire	29 343	-	3 557	10 464	15 322	29 343	29 343	-	-	-	-
New Jersey	2 136 656	11 428	1 077 598	281 706	765 924	2 136 656	2 129 162	7 494	3 017	3 017	-
New Mexico	346 876	-	28 438	48 898	269 540	346 876	346 876	-	-	-	-
New York	5 140 370	-	3 189 084	796 098	1 155 188	5 140 370	5 140 370	-	-	-	-
North Carolina	3 996 432	-	1 985 216	516 506	1 494 710	3 996 432	3 996 432	-	-	-	-
North Dakota	421 630	-	297 008	-	124 622	421 630	421 630	-	-	-	-
Ohio	4 746 242	-	2 915 039	379 233	1 451 970	4 746 242	4 746 242	-	-	-	-
Oklahoma	1 729 218	81 916	1 371 840	24 154	251 308	1 729 218	1 649 589	79 629	21 062	21 062	-
Oregon	864 537	-	191 321	42 603	630 613	864 537	864 537	-	-	-	-
Pennsylvania	3 620 123	1 521 815	812 913	814 021	471 374	3 620 123	2 196 369	1 423 754	447 999	447 999	-
South Carolina	1 936 519	-	1 327 124	152 684	456 711	1 936 519	1 936 519	-	-	-	-
South Dakota	146 569	-	32 648	4 128	109 793	146 569	146 569	-	-	-	-
Tennessee	2 527 011	305 124	1 270 656	353 561	597 670	2 527 011	2 255 864	271 147	55 632	55 632	-
Texas	9 514 504	72 337	5 905 140	817 946	2 719 081	9 514 504	9 463 791	50 713	23 731	23 731	-
Utah	728 743	-	563 045	27 233	138 465	728 743	728 743	-	-	-	-
Vermont	1 669	-	-	-	1 669	1 669	1 669	-	-	-	-
Virginia	6 433 984	2 018 468	1 754 531	802 371	1 858 614	6 433 984	4 608 672	1 825 312	424 806	424 806	-
Washington	1 153 634	-	51 553	391 049	711 032	1 153 634	1 153 634	-	-	-	-
West Virginia	2 624 222	-	2 544 486	7 273	72 463	2 624 222	2 624 222	-	-	-	-
Wisconsin	1 416 114	771 377	17 023	110 595	517 119	1 416 114	688 286	727 828	84 507	84 507	-
Wyoming	738 315	-	590 626	109	147 580	738 315	738 315	-	-	-	-

Table 10. **Cash and Security Holdings of County Governments by State: 1991-92—Con.**

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

Geographic area	By type of holding—Con.									
	All funds—Con.		Other than employee retirement							
	Securities—Con.		Total	Cash and deposits	Securities					
	State and local government	Other			Total	Total	Federal		State and local government	Other
Total							U.S. Treasury	Federal agency		
United States	—	21 593 342	116 895 330	116 895 330	—	—	—	—	—	—
Alabama	—	143 090	430 503	430 503	—	—	—	—	—	—
Alaska	—	—	1 031 214	1 031 214	—	—	—	—	—	—
Arizona	—	—	3 298 254	3 298 254	—	—	—	—	—	—
Arkansas	—	—	1 134 382	1 134 382	—	—	—	—	—	—
California	—	13 430 053	15 695 120	15 695 120	—	—	—	—	—	—
Colorado	—	70 576	1 999 775	1 999 775	—	—	—	—	—	—
Delaware	—	78 680	416 627	416 627	—	—	—	—	—	—
Florida	—	—	16 486 363	16 486 363	—	—	—	—	—	—
Georgia	—	331 906	3 773 010	3 773 010	—	—	—	—	—	—
Hawaii	—	—	377 579	377 579	—	—	—	—	—	—
Idaho	—	—	251 349	251 349	—	—	—	—	—	—
Illinois	—	909 742	1 871 254	1 871 254	—	—	—	—	—	—
Indiana	—	496	1 156 061	1 156 061	—	—	—	—	—	—
Iowa	—	—	872 569	872 569	—	—	—	—	—	—
Kansas	—	—	1 024 978	1 024 978	—	—	—	—	—	—
Kentucky	—	—	4 293 666	4 293 666	—	—	—	—	—	—
Louisiana	—	8 065	3 472 553	3 472 553	—	—	—	—	—	—
Maine	—	—	37 446	37 446	—	—	—	—	—	—
Maryland	—	1 315 112	3 905 860	3 905 860	—	—	—	—	—	—
Massachusetts	—	588 282	55 650	55 650	—	—	—	—	—	—
Michigan	—	1 362 347	2 267 648	2 267 648	—	—	—	—	—	—
Minnesota	—	—	2 246 981	2 246 981	—	—	—	—	—	—
Mississippi	—	—	1 989 972	1 989 972	—	—	—	—	—	—
Missouri	—	93 871	917 980	917 980	—	—	—	—	—	—
Montana	—	—	275 072	275 072	—	—	—	—	—	—
Nebraska	—	—	283 995	283 995	—	—	—	—	—	—
Nevada	—	—	1 859 223	1 859 223	—	—	—	—	—	—
New Hampshire	—	—	29 343	29 343	—	—	—	—	—	—
New Jersey	—	4 477	2 125 228	2 125 228	—	—	—	—	—	—
New Mexico	—	—	346 876	346 876	—	—	—	—	—	—
New York	—	—	5 140 370	5 140 370	—	—	—	—	—	—
North Carolina	—	—	3 996 432	3 996 432	—	—	—	—	—	—
North Dakota	—	—	421 630	421 630	—	—	—	—	—	—
Ohio	—	—	4 746 242	4 746 242	—	—	—	—	—	—
Oklahoma	—	57 811	1 647 302	1 647 302	—	—	—	—	—	—
Oregon	—	—	864 537	864 537	—	—	—	—	—	—
Pennsylvania	—	975 048	2 098 308	2 098 308	—	—	—	—	—	—
South Carolina	—	—	1 936 519	1 936 519	—	—	—	—	—	—
South Dakota	—	—	146 569	146 569	—	—	—	—	—	—
Tennessee	—	214 515	2 221 887	2 221 887	—	—	—	—	—	—
Texas	—	26 982	9 442 167	9 442 167	—	—	—	—	—	—
Utah	—	—	728 743	728 743	—	—	—	—	—	—
Vermont	—	—	1 669	1 669	—	—	—	—	—	—
Virginia	—	1 370 293	4 415 516	4 415 516	—	—	—	—	—	—
Washington	—	—	1 153 634	1 153 634	—	—	—	—	—	—
West Virginia	—	—	2 624 222	2 624 222	—	—	—	—	—	—
Wisconsin	—	611 996	644 737	644 737	—	—	—	—	—	—
Wyoming	—	—	738 315	738 315	—	—	—	—	—	—

Table 11. Finances of County-Operated Utilities and Liquor Stores by State: 1991-92

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

Geographic area	Utility and liquor store revenue	Utility and liquor store expenditure						Long-term utility debt at end of fiscal year			Long-term utility debt issued	Long-term utility debt retired
		Total	Current operation	Capital outlay			Interest on utility debt	Total	Full faith and credit	Non-guaranteed		
				Total	Construction	Other						
United States, total	2 024 605	3 287 528	1 959 390	1 005 998	865 321	140 677	322 140	5 341 006	1 227 055	4 113 951	819 968	650 300
All utilities	1 732 972	3 038 922	1 710 938	1 005 844	865 321	140 523	322 140	5 341 006	1 227 055	4 113 951	819 968	650 300
Water supply	1 420 198	2 072 229	974 713	799 225	714 798	84 427	298 291	4 930 070	1 180 786	3 749 284	787 220	640 542
Electric power	131 794	144 007	104 143	27 081	24 861	2 220	12 783	216 506	—	216 506	—	4 152
Gas supply	15 830	30 755	15 123	15 064	14 937	127	568	6 142	—	6 142	—	522
Transit	165 150	791 931	616 959	164 474	110 725	53 749	10 498	188 288	46 269	142 019	32 748	5 084
County liquor stores	291 633	248 606	248 452	154	—	154	—	—	—	—	—	—
Alabama	6 234	11 050	4 807	4 912	4 517	395	1 331	21 618	107	21 511	1 794	689
All utilities	6 234	11 050	4 807	4 912	4 517	395	1 331	21 618	107	21 511	1 794	689
Water supply	6 234	10 898	4 661	4 906	4 517	389	1 331	21 618	107	21 511	1 794	689
Transit	—	152	146	6	—	6	—	—	—	—	—	—
Alaska	4 657	52 720	11 181	41 539	40 044	1 495	—	—	—	—	—	—
All utilities	4 657	52 720	11 181	41 539	40 044	1 495	—	—	—	—	—	—
Water supply	1 383	5 664	1 532	4 132	4 007	125	—	—	—	—	—	—
Electric power	2 049	24 931	2 472	22 459	21 176	1 283	—	—	—	—	—	—
Gas supply	459	17 581	2 720	14 861	14 861	—	—	—	—	—	—	—
Transit	766	4 544	4 457	87	—	87	—	—	—	—	—	—
California	103 394	329 502	248 942	69 136	66 208	2 928	11 424	242 906	14 770	228 136	32 884	4 656
All utilities	103 394	329 502	248 942	69 136	66 208	2 928	11 424	242 906	14 770	228 136	32 884	4 656
Water supply	67 596	76 060	61 932	10 239	9 210	1 029	3 889	69 251	14 770	54 481	136	2 450
Electric power	11 175	11 606	6 003	854	854	—	4 749	110 986	—	110 986	—	2 180
Transit	24 623	241 836	181 007	58 043	56 144	1 899	2 786	62 669	—	62 669	32 748	26
Colorado	1 670	6 077	3 468	2 381	—	2 381	228	2 208	1 079	1 129	—	195
All utilities	1 670	6 077	3 468	2 381	—	2 381	228	2 208	1 079	1 129	—	195
Water supply	303	291	217	—	—	—	74	1 129	—	1 129	—	26
Transit	1 367	5 786	3 251	2 381	—	2 381	154	1 079	1 079	—	—	169
Delaware	652	601	387	—	—	—	214	4 971	—	4 971	1 185	605
All utilities	652	601	387	—	—	—	214	4 971	—	4 971	1 185	605
Water supply	652	601	387	—	—	—	214	4 971	—	4 971	1 185	605
Florida	496 074	1 108 557	513 260	484 640	427 137	57 503	110 657	1 849 640	140 169	1 709 471	420 604	341 168
All utilities	496 074	1 108 557	513 260	484 640	427 137	57 503	110 657	1 849 640	140 169	1 709 471	420 604	341 168
Water supply	424 372	815 073	271 001	433 415	391 175	42 240	110 657	1 849 640	140 169	1 709 471	420 604	341 168
Electric power	—	659	659	—	—	—	—	—	—	—	—	—
Transit	71 702	292 825	241 600	51 225	35 962	15 263	—	—	—	—	—	—
Georgia	178 537	224 634	114 024	61 086	50 542	10 544	49 524	656 014	880	655 134	21 150	110 767
All utilities	178 537	224 634	114 024	61 086	50 542	10 544	49 524	656 014	880	655 134	21 150	110 767
Water supply	159 650	198 076	89 590	58 962	50 542	8 420	49 524	656 014	880	655 134	21 150	110 767
Electric power	14 749	13 015	13 015	—	—	—	—	—	—	—	—	—
Gas supply	467	321	321	—	—	—	—	—	—	—	—	—
Transit	3 671	13 222	11 098	2 124	—	2 124	—	—	—	—	—	—
Hawaii	33 665	30 523	25 141	3 966	3 957	9	1 416	56 494	8 132	48 362	35 775	1 281
All utilities	33 665	30 523	25 141	3 966	3 957	9	1 416	56 494	8 132	48 362	35 775	1 281
Water supply	33 391	29 865	24 492	3 957	3 957	—	1 416	56 494	8 132	48 362	35 775	1 281
Transit	274	658	649	9	—	9	—	—	—	—	—	—
Idaho	2	1	1	—	—	—	—	—	—	—	—	—
All utilities	2	1	1	—	—	—	—	—	—	—	—	—
Water supply	2	1	1	—	—	—	—	—	—	—	—	—
Illinois	16 506	18 365	11 566	5 293	559	4 734	1 506	41 538	—	41 538	20 000	1 047
All utilities	16 506	18 365	11 566	5 293	559	4 734	1 506	41 538	—	41 538	20 000	1 047
Water supply	16 506	18 276	11 488	5 282	548	4 734	1 506	41 538	—	41 538	20 000	1 047
Electric power	—	44	44	—	—	—	—	—	—	—	—	—
Transit	—	45	34	11	11	—	—	—	—	—	—	—
Indiana	—	2 439	1 978	461	—	461	—	—	—	—	—	—
All utilities	—	2 439	1 978	461	—	461	—	—	—	—	—	—
Water supply	—	536	75	461	—	461	—	—	—	—	—	—
Transit	—	1 903	1 903	—	—	—	—	—	—	—	—	—
Kansas	29	39	39	—	—	—	—	—	—	—	—	—
All utilities	29	39	39	—	—	—	—	—	—	—	—	—
Water supply	29	39	39	—	—	—	—	—	—	—	—	—
Kentucky	—	22	—	—	—	—	22	—	—	—	—	—
All utilities	—	22	—	—	—	—	22	—	—	—	—	—
Transit	—	22	—	—	—	—	22	—	—	—	—	—
Louisiana	62 788	74 670	57 091	9 658	6 019	3 639	7 921	95 137	29 812	65 325	3 907	12 055
All utilities	62 788	74 670	57 091	9 658	6 019	3 639	7 921	95 137	29 812	65 325	3 907	12 055
Water supply	52 420	65 058	47 997	9 565	5 943	3 622	7 496	90 590	29 812	60 778	3 907	11 783
Gas supply	10 365	9 176	8 658	93	76	17	425	4 547	—	4 547	—	272
Transit	3	436	436	—	—	—	—	—	—	—	—	—
Maryland	159 324	190 624	165 443	6 165	110	6 055	19 016	313 383	312 430	953	40 282	26 022
All utilities	159 324	190 624	165 443	6 165	110	6 055	19 016	313 383	312 430	953	40 282	26 022
Water supply	46 457	95 659	70 632	6 011	110	5 901	19 016	313 383	312 430	953	40 282	26 022
Water supply	34 538	51 497	32 363	118	110	8	19 016	313 383	312 430	953	40 282	26 022
Transit	11 919	44 162	38 269	5 893	—	5 893	—	—	—	—	—	—
County liquor stores	112 867	94 965	94 811	154	—	154	—	—	—	—	—	—
Michigan	50 437	62 527	44 248	3 996	3 533	463	14 283	231 776	161 915	69 861	14 845	16 620
All utilities	50 437	62 527	44 248	3 996	3 533	463	14 283	231 776	161 915	69 861	14 845	16 620
Water supply	25 152	37 938	20 153	3 533	3 533	—	14 252	231 161	161 915	69 246	14 845	16 605
Electric power	23 068	13 969	13 938	—	—	—	31	615	—	615	—	15
Transit	2 217	10 620	10 157	463	—	463	—	—	—	—	—	—
Minnesota	393	1 708	1 418	264	—	264	26	367	367	—	—	20
All utilities	393	1 708	1 418	264	—	264	26	367	367	—	—	20
Water supply	363	711	421	264	—	264	26	367	367	—	—	20
Transit	30	997	997	—	—	—	—	—	—	—	—	—
Mississippi	2 902	3 812	2 623	500	500	—	689	6 879	2 490	4 389	—	3 376
All utilities	2 902	3 812	2 623	500	500	—	689	6 879	2 490	4 389	—	3 376
Water supply	2 902	3										

Table 11. Finances of County-Operated Utilities and Liquor Stores by State: 1991-92—Con.

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

Geographic area	Utility and liquor store revenue	Utility and liquor store expenditure					Interest on utility debt	Long-term utility debt at end of fiscal year			Long-term utility debt issued	Long-term utility debt retired
		Total	Current operation	Capital outlay				Total	Full faith and credit	Non-guaranteed		
				Total	Construction	Other						
Montana	—	18	18	—	—	—	—	—	—	—	—	—
All utilities	—	18	18	—	—	—	—	—	—	—	—	—
Transit	—	18	18	—	—	—	—	—	—	—	—	—
Nevada	95 487	167 995	81 170	77 331	67 944	9 387	9 494	157 626	137 063	20 563	9 538	11 140
All utilities	95 487	167 995	81 170	77 331	67 944	9 387	9 494	157 626	137 063	20 563	9 538	11 140
Water supply	91 528	152 916	67 284	76 138	67 944	8 194	9 494	157 626	137 063	20 563	9 538	11 133
Electric power	277	266	266	—	—	—	—	—	—	—	—	7
Transit	3 682	14 813	13 620	1 193	—	1 193	—	—	—	—	—	—
New Hampshire	—	9	9	—	—	—	—	—	—	—	—	—
All utilities	—	9	9	—	—	—	—	—	—	—	—	—
Water supply	—	9	9	—	—	—	—	—	—	—	—	—
New Mexico	33 248	30 142	20 992	1 028	—	1 028	8 122	104 760	300	104 460	—	2 295
All utilities	33 248	30 142	20 992	1 028	—	1 028	8 122	104 760	300	104 460	—	2 295
Water supply	2 932	3 033	2 935	52	—	52	46	300	300	—	—	270
Electric power	25 777	23 437	14 638	866	—	866	7 933	102 865	—	102 865	—	1 775
Gas supply	4 539	3 672	3 419	110	—	110	143	1 595	—	1 595	—	250
New York	164 817	249 529	158 045	68 598	62 301	6 297	22 886	373 971	79 112	294 859	24 030	29 234
All utilities	164 817	249 529	158 045	68 598	62 301	6 297	22 886	373 971	79 112	294 859	24 030	29 234
Water supply	155 150	186 352	114 031	49 442	48 719	—	723	373 971	79 112	294 859	24 030	29 234
Electric power	—	7	—	—	—	—	7	—	—	—	—	—
Transit	9 667	63 170	44 014	19 156	13 582	5 574	—	—	—	—	—	—
North Carolina	223 540	243 126	186 208	47 293	43 005	4 288	9 625	193 420	173 951	19 469	27 246	12 873
All utilities	44 774	89 485	32 567	47 293	43 005	4 288	9 625	193 420	173 951	19 469	27 246	12 873
Water supply	43 089	86 121	29 571	46 925	42 878	4 047	9 625	193 420	173 951	19 469	27 246	12 873
Transit	1 685	3 364	2 996	368	127	241	—	—	—	—	—	—
County liquor stores	178 766	153 641	153 641	—	—	—	—	—	—	—	—	—
Ohio	88 898	73 014	60 553	6 441	2 997	3 444	6 020	123 039	16 757	106 282	22 237	6 013
All utilities	88 898	73 014	60 553	6 441	2 997	3 444	6 020	123 039	16 757	106 282	22 237	6 013
Water supply	88 898	72 467	60 043	6 404	2 997	3 407	6 020	123 039	16 757	106 282	22 237	6 013
Transit	—	547	510	37	—	37	—	—	—	—	—	—
Oklahoma	192	307	255	—	—	—	52	824	—	824	—	68
All utilities	192	307	255	—	—	—	52	824	—	824	—	68
Water supply	192	307	255	—	—	—	52	824	—	824	—	68
Oregon	136	899	221	678	655	23	—	—	—	—	—	—
All utilities	136	899	221	678	655	23	—	—	—	—	—	—
Water supply	136	899	221	678	655	23	—	—	—	—	—	—
Pennsylvania	—	28	28	—	—	—	—	—	—	—	—	—
All utilities	—	28	28	—	—	—	—	—	—	—	—	—
Transit	—	28	28	—	—	—	—	—	—	—	—	—
South Carolina	15 497	23 229	11 737	11 203	9 956	1 247	289	4 449	11	4 438	505	29
All utilities	15 497	23 229	11 737	11 203	9 956	1 247	289	4 449	11	4 438	505	29
Water supply	14 800	21 247	9 963	10 995	9 895	1 100	289	4 438	—	4 438	505	29
Transit	697	1 982	1 774	208	61	147	—	11	11	—	—	—
Tennessee	58 927	59 676	55 547	3 546	3 453	93	583	13 517	2 648	10 869	2 538	1 209
All utilities	58 927	59 676	55 547	3 546	3 453	93	583	13 517	2 648	10 869	2 538	1 209
Water supply	4 228	4 532	3 368	644	622	22	520	11 477	2 648	8 829	2 538	1 034
Electric power	54 699	55 144	52 179	2 902	2 831	71	63	2 040	—	2 040	—	175
Texas	798	896	666	230	230	—	—	—	—	—	—	—
All utilities	798	896	666	230	230	—	—	—	—	—	—	—
Water supply	798	809	579	230	230	—	—	—	—	—	—	—
Electric power	—	82	82	—	—	—	—	—	—	—	—	—
Gas supply	—	5	5	—	—	—	—	—	—	—	—	—
Virginia	191 812	238 920	120 732	71 392	65 849	5 543	46 796	846 469	145 062	701 407	141 448	68 938
All utilities	191 812	238 920	120 732	71 392	65 849	5 543	46 796	846 469	145 062	701 407	141 448	68 938
Water supply	190 310	223 099	112 447	71 392	65 849	5 543	39 280	721 940	99 883	622 057	141 448	64 049
Transit	1 502	15 821	8 285	—	—	—	7 536	124 529	45 179	79 350	—	4 889
Washington	1 395	6 735	5 948	771	771	—	16	—	—	—	—	—
All utilities	1 395	6 735	5 948	771	771	—	16	—	—	—	—	—
Water supply	1 304	4 677	3 987	674	674	—	16	—	—	—	—	—
Electric power	—	765	765	—	—	—	—	—	—	—	—	—
Transit	91	1 293	1 196	97	97	—	—	—	—	—	—	—
West Virginia	80	718	401	317	293	24	—	—	—	—	—	—
All utilities	80	718	401	317	293	24	—	—	—	—	—	—
Water supply	—	317	—	317	293	24	—	—	—	—	—	—
Transit	80	401	401	—	—	—	—	—	—	—	—	—
Wisconsin	31 174	73 286	50 113	23 173	4 741	18 432	—	—	—	—	—	—
All utilities	31 174	73 286	50 113	23 173	4 741	18 432	—	—	—	—	—	—
Transit	31 174	73 286	50 113	23 173	4 741	18 432	—	—	—	—	—	—

CENSUS TIPSII

RUN-ID: DCOTY4

ACCOUNT: 68137200

PROJECT ID: GOVTS

MACHINE: D

OUTPUT REEL: NONE

DATE/TIME: 06/05/96 15:48:11

USER-ID: V-CAMPBELL

INPUT DATA FILE: NONE

TABLE SUMMARY FILE: GOVTS*92. 06/05/96 15:45:52

UNCOMPOSED TABLE FILE: GOVTS*93. 06/05/96 15:45:53

META FILE: GOVTS*96. 06/05/96 15:47:43

USER TITLE: linda humphreys bin745 scuderi x32893

CENSUS TIPSII

RUN-ID: DCOTY2

ACCOUNT: 68137200

PROJECT ID: GOVTS

MACHINE: D

OUTPUT REEL: NONE

DATE/TIME: 08/29/96 13:53:43

USER-ID: V-CAMPBELL

INPUT DATA FILE: NONE

TABLE SUMMARY FILE: GOVTS*92. 08/29/96 13:46:03

UNCOMPOSED TABLE FILE: GOVTS*93. 08/29/96 13:46:03

META FILE: GOVTS*96. 08/29/96 13:50:58

USER TITLE: linda humphreys bin745 scuderi x32893

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
UNITED STATES									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	3 043	80	94	106	138	377	612	908	728
Population, 1990	224 924 495	87 827 028	32 724 460	20 512 458	16 823 677	26 555 069	21 509 675	14 851 199	4 120 929
Revenue	154 418 781	72 859 894	20 098 839	12 136 380	9 727 372	15 843 414	12 070 276	8 585 209	3 097 397
General revenue	148 366 781	68 447 585	19 483 041	11 741 279	9 530 765	15 652 713	11 952 924	8 474 684	3 083 790
Intergovernmental revenue	55 291 781	27 312 432	6 508 212	3 815 131	3 554 253	5 492 560	4 511 453	3 136 466	961 274
Federal Government	3 243 205	1 437 422	377 217	267 287	212 002	316 960	333 627	214 780	83 910
State government	49 662 826	24 525 318	5 853 967	3 411 743	3 232 906	4 973 630	4 016 869	2 809 285	839 108
From own sources	93 075 000	41 135 153	12 974 829	7 926 148	5 976 512	10 160 153	7 441 471	5 338 218	2 122 516
Taxes	55 463 110	25 941 103	7 566 645	5 040 909	3 295 065	5 546 252	3 993 431	2 805 573	1 274 132
Property	41 238 952	19 711 675	5 496 234	3 708 847	2 430 579	3 796 730	2 877 873	2 107 097	1 109 917
Other	14 224 158	6 229 428	2 070 411	1 332 062	864 486	1 749 522	1 115 558	698 476	164 215
Charges and miscellaneous	37 611 890	15 194 050	5 408 184	2 885 239	2 681 447	4 613 901	3 448 040	2 532 645	848 384
Utility and liquor store revenue	2 024 605	956 404	323 293	211 563	132 617	168 339	111 526	107 343	13 520
Employee retirement revenue	4 027 395	3 455 905	292 505	183 538	63 990	22 362	5 826	3 182	87
Expenditure	155 313 792	72 533 076	20 417 850	12 437 851	9 978 110	15 940 031	12 239 477	8 650 243	3 117 154
General expenditure	150 187 811	69 233 716	19 819 494	12 068 073	9 735 103	15 666 787	12 092 281	8 524 429	3 047 928
Current expenditure	134 788 640	62 089 644	17 681 259	10 783 349	8 663 213	13 989 666	11 074 688	7 789 509	2 717 312
Capital outlay	15 399 171	7 144 072	2 138 235	1 284 724	1 071 890	1 677 121	1 017 593	734 920	330 616
Education services:									
Education	20 398 542	5 830 257	2 670 323	2 278 236	1 817 645	3 507 941	2 520 292	1 376 526	397 322
Libraries	1 372 877	573 114	275 335	161 085	82 849	121 075	82 250	58 075	19 094
Social services and income maintenance:									
Public welfare	23 249 124	13 187 308	3 202 923	1 533 796	1 317 212	1 701 030	1 514 919	631 034	160 902
Hospitals	15 542 804	7 716 373	1 583 885	626 822	840 421	1 780 513	1 501 222	1 168 613	324 955
Health	10 377 515	4 895 701	1 444 655	915 295	754 003	1 127 902	705 093	411 978	122 888
Transportation:									
Highways	10 337 485	2 747 957	1 287 001	801 338	726 325	1 360 854	1 359 877	1 409 813	644 320
Capital outlay	3 160 966	1 320 740	478 716	235 112	185 136	307 332	261 288	256 251	116 391
Air transportation	1 712 665	1 357 668	91 993	52 980	84 681	50 462	31 339	34 137	9 405
Other transportation	763 549	673 912	39 748	25 478	9 783	6 493	2 917	2 363	2 855
Public safety:									
Police protection	8 155 445	3 881 109	980 688	719 881	516 505	781 961	608 436	484 780	182 085
Fire protection	1 910 120	1 091 847	240 305	181 234	97 690	133 985	87 349	58 525	19 185
Correction	8 388 532	4 738 368	1 163 272	692 930	445 346	597 575	442 894	246 747	61 400
Protective inspection and regulation	458 222	194 496	87 051	52 375	35 282	43 515	24 536	16 263	4 704
Environment and housing:									
Natural resources	1 562 208	885 571	137 364	78 390	60 620	117 673	132 533	95 182	54 875
Parks and recreation	2 809 964	1 653 643	446 772	211 523	132 512	157 167	100 778	76 707	30 862
Housing and community development	1 268 816	822 713	116 973	116 336	52 065	52 001	44 389	32 039	32 300
Sewerage	2 405 627	1 415 777	396 807	199 886	164 999	131 415	55 237	26 888	14 618
Solid waste management	2 710 718	1 180 240	401 672	204 475	199 495	301 752	231 730	144 468	46 886
Governmental administration:									
Financial administration	3 860 882	1 460 191	539 106	363 872	243 037	419 197	363 270	324 078	148 131
Judicial and legal	7 598 102	4 464 030	934 709	537 958	419 824	483 661	382 900	274 986	100 544
General public buildings	2 434 668	946 899	351 571	241 502	161 094	297 737	205 640	166 608	63 617
Other governmental administration	3 115 846	778 079	517 248	316 465	247 150	408 820	380 733	323 300	144 051
Interest on general debt	8 734 548	4 461 036	1 081 309	622 709	529 934	794 338	488 105	553 320	203 797
Other and unallocable	11 019 552	4 277 427	1 828 784	1 133 507	796 631	1 289 720	826 352	607 999	259 132
Utility and liquor store expenditure	3 287 528	1 720 599	463 381	284 883	216 719	263 764	144 728	124 260	69 194
Employee retirement expenditure	1 838 453	1 578 761	134 975	84 895	26 288	9 480	2 468	1 554	32
Debt outstanding at end of fiscal year	132 484 702	67 914 089	18 246 392	9 650 235	8 199 983	11 945 232	6 962 158	6 853 153	2 713 460
Exhibit: Salaries and wages	53 727 795	23 840 224	7 017 492	4 653 478	3 682 079	5 957 615	4 519 425	3 030 046	1 027 436
PERCENT DISTRIBUTION									
Number of counties	100.0	2.6	3.1	3.5	4.5	12.4	20.1	29.8	23.9
Population, 1990	100.0	39.0	14.5	9.1	7.5	11.8	9.6	6.6	1.8
Revenue	100.0	47.2	13.0	7.9	6.3	10.3	7.8	5.6	2.0
General revenue	100.0	46.1	13.1	7.9	6.4	10.6	8.1	5.7	2.1
Intergovernmental revenue	100.0	49.4	11.8	6.9	6.4	9.9	8.2	5.7	1.7
Federal Government	100.0	44.3	11.6	8.2	6.5	9.8	10.3	6.6	2.6
State government	100.0	49.4	11.8	6.9	6.5	10.0	8.1	5.7	1.7
From own sources	100.0	44.2	13.9	8.5	6.4	10.9	8.0	5.7	2.3
Taxes	100.0	46.8	13.6	9.1	5.9	10.0	7.2	5.1	2.3
Property	100.0	47.8	13.3	9.0	5.9	9.2	7.0	5.1	2.7
Other	100.0	43.8	14.6	9.4	6.1	12.3	7.8	4.9	1.2
Charges and miscellaneous	100.0	40.4	14.4	7.7	7.1	12.3	9.2	6.7	2.3
Utility and liquor store revenue	100.0	47.2	16.0	10.4	6.6	8.3	5.5	5.3	.7
Employee retirement revenue	100.0	85.8	7.3	4.6	1.6	.6	.1	.1	—
Expenditure	100.0	46.7	13.1	8.0	6.4	10.3	7.9	5.6	2.0
General expenditure	100.0	46.1	13.2	8.0	6.5	10.4	8.1	5.7	2.0
Current expenditure	100.0	46.1	13.1	8.0	6.4	10.4	8.2	5.8	2.0
Capital outlay	100.0	46.4	13.9	8.3	7.0	10.9	6.6	4.8	2.1
Education services:									
Education	100.0	28.6	13.1	11.2	8.9	17.2	12.4	6.7	1.9
Libraries	100.0	41.7	20.1	11.7	6.0	8.8	6.0	4.2	1.4
Social services and income maintenance:									
Public welfare	100.0	56.7	13.8	6.6	5.7	7.3	6.5	2.7	.7
Hospitals	100.0	49.6	10.2	4.0	5.4	11.5	9.7	7.5	2.1
Health	100.0	47.2	13.9	8.8	7.3	10.9	6.8	4.0	1.2

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	26.6	12.4	7.8	7.0	13.2	13.2	13.6	6.2
Capital outlay	100.0	41.8	15.1	7.4	5.9	9.7	8.3	8.1	3.7
Air transportation	100.0	79.3	5.4	3.1	4.9	2.9	1.8	2.0	.5
Other transportation	100.0	88.3	5.2	3.3	1.3	.9	.4	.3	.4
Public safety:									
Police protection	100.0	47.6	12.0	8.8	6.3	9.6	7.5	5.9	2.2
Fire protection	100.0	57.2	12.6	9.5	5.1	7.0	4.6	3.1	1.0
Correction	100.0	56.5	13.9	8.3	5.3	7.1	5.3	2.9	.7
Protective inspection and regulation	100.0	42.4	19.0	11.4	7.7	9.5	5.4	3.5	1.0
Environment and housing:									
Natural resources	100.0	56.7	8.8	5.0	3.9	7.5	8.5	6.1	3.5
Parks and recreation	100.0	58.8	15.9	7.5	4.7	5.6	3.6	2.7	1.1
Housing and community development	100.0	64.8	9.2	9.2	4.1	4.1	3.5	2.5	2.5
Sewerage	100.0	58.9	16.5	8.3	6.9	5.5	2.3	1.1	.6
Solid waste management	100.0	43.5	14.8	7.5	7.4	11.1	8.5	5.3	1.7
Governmental administration:									
Financial administration	100.0	37.8	14.0	9.4	6.3	10.9	9.4	8.4	3.8
Judicial and legal	100.0	58.8	12.3	7.1	5.5	6.4	5.0	3.6	1.3
General public buildings	100.0	38.9	14.4	9.9	6.6	12.2	8.4	6.8	2.6
Other governmental administration	100.0	25.0	16.6	10.2	7.9	13.1	12.2	10.4	4.6
Interest on general debt	100.0	51.1	12.4	7.1	6.1	9.1	5.6	6.3	2.3
Other and unallocable	100.0	38.8	16.6	10.3	7.2	11.7	7.5	5.5	2.4
Utility and liquor store expenditure	100.0	52.3	14.1	8.7	6.6	8.0	4.4	3.8	2.1
Employee retirement expenditure	100.0	85.9	7.3	4.6	1.4	.5	.1	.1	—
Debt outstanding at end of fiscal year	100.0	51.3	13.8	7.3	6.2	9.0	5.3	5.2	2.0
Exhibit: Salaries and wages	100.0	44.4	13.1	8.7	6.9	11.1	8.4	5.6	1.9
PER CAPITA (DOLLARS)									
Revenue	686.54	829.58	614.18	591.66	578.20	596.62	561.16	578.08	751.63
General revenue	659.63	779.35	595.37	572.40	566.51	589.44	555.70	570.64	748.32
Intergovernmental revenue	245.82	310.98	198.88	185.99	211.26	206.84	209.74	211.19	233.27
Federal Government	14.42	16.37	11.53	13.03	12.60	11.94	15.51	14.46	20.36
State government	220.80	279.25	178.89	166.33	192.16	187.29	186.75	189.16	203.62
From own sources	413.81	468.37	396.49	386.41	355.24	382.61	345.96	359.45	515.06
Taxes	246.59	295.37	231.22	245.75	195.86	208.86	185.66	188.91	309.19
Property	183.35	224.44	167.95	180.81	144.47	142.98	133.79	141.88	269.34
Other	63.24	70.93	63.27	64.94	51.39	65.88	51.86	47.03	39.85
Charges and miscellaneous	167.22	173.00	165.26	140.66	159.39	173.75	160.30	170.53	205.87
Utility and liquor store revenue	9.00	10.89	9.88	10.31	7.88	6.34	5.18	7.23	3.28
Employee retirement revenue	17.91	39.35	8.94	8.95	3.80	.84	.27	.21	.02
Expenditure	690.52	825.86	623.93	606.36	593.10	600.26	569.02	582.46	756.42
General expenditure	667.73	788.30	605.65	588.33	578.65	589.97	562.18	573.99	739.62
Current expenditure	599.26	706.95	540.31	525.70	514.94	526.82	514.87	524.50	659.39
Capital outlay	68.46	81.34	65.34	62.63	63.71	63.16	47.31	49.49	80.23
Education services:									
Education	90.69	66.38	81.60	111.07	108.04	132.10	117.17	92.69	96.42
Libraries	6.10	6.53	8.41	7.85	4.92	4.56	3.82	3.91	4.63
Social services and income maintenance:									
Public welfare	103.36	150.15	97.88	74.77	78.30	64.06	70.43	42.49	39.05
Hospitals	69.10	87.86	48.40	30.56	49.95	67.05	69.79	78.69	78.85
Health	46.14	55.74	44.15	44.62	44.82	42.47	32.78	27.74	29.82
Transportation:									
Highways	45.96	31.29	39.33	39.07	43.17	51.25	63.22	94.93	156.35
Capital outlay	14.05	15.04	14.63	11.46	11.00	11.57	12.15	17.25	28.24
Air transportation	7.61	15.46	2.81	2.58	5.03	1.90	1.46	2.30	2.28
Other transportation	3.39	7.67	1.21	1.24	.58	.24	.14	.16	.69
Public safety:									
Police protection	36.26	44.19	29.97	35.09	30.70	29.45	28.29	32.64	44.19
Fire protection	8.49	12.43	7.34	8.84	5.81	5.05	4.06	3.94	4.66
Correction	37.29	53.95	35.55	33.78	26.47	22.50	20.59	16.61	14.90
Protective inspection and regulation	2.04	2.21	2.66	2.55	2.10	1.64	1.14	1.10	1.14
Environment and housing:									
Natural resources	6.95	10.08	4.20	3.82	3.60	4.43	6.16	6.41	13.32
Parks and recreation	12.49	18.83	13.65	10.31	7.88	5.92	4.69	5.17	7.49
Housing and community development	5.64	9.37	3.57	5.67	3.09	1.96	2.06	2.16	7.84
Sewerage	10.70	16.12	12.13	9.74	9.81	4.95	2.57	1.81	3.55
Solid waste management	12.05	13.44	12.27	9.97	11.86	11.36	10.77	9.73	11.38
Governmental administration:									
Financial administration	17.17	16.63	16.47	17.74	14.45	15.79	16.89	21.82	35.95
Judicial and legal	33.78	50.83	28.56	26.23	24.95	18.21	17.78	18.52	24.40
General public buildings	10.82	10.78	10.74	11.77	9.58	11.21	9.56	11.22	15.44
Other governmental administration	13.85	8.86	15.81	15.43	14.69	15.40	17.70	21.77	34.96
Interest on general debt	38.83	50.79	33.04	30.36	31.50	29.91	22.69	37.26	49.45
Other and unallocable	48.99	48.70	55.88	55.26	47.35	48.57	38.42	40.94	62.88
Utility and liquor store expenditure	14.62	19.59	14.16	13.89	12.88	9.93	6.73	8.37	16.79
Employee retirement expenditure	8.17	17.98	4.12	4.14	1.56	.36	.11	.10	.01
Debt outstanding at end of fiscal year	589.02	773.27	557.58	470.46	487.41	449.83	323.68	461.45	658.46
Exhibit: Salaries and wages	238.87	271.45	214.44	226.86	218.86	224.35	210.11	204.03	249.32

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
ALABAMA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	67	1	1	3	2	14	19	27	—
Population, 1990	4 040 587	651 525	378 643	598 519	216 077	1 036 299	704 904	454 620	—
Revenue	1 030 797	332 737	97 229	134 917	24 112	183 393	139 085	119 324	—
General revenue	995 810	306 062	97 229	130 971	24 112	179 202	139 035	119 199	—
Intergovernmental revenue	326 870	74 700	19 850	26 105	9 832	58 588	68 381	69 414	—
Federal Government	13 840	5 736	1 510	1 460	—	2 031	881	2 222	—
State government	299 121	63 591	17 720	20 772	9 641	55 224	65 661	66 512	—
From own sources	668 940	231 362	77 379	104 866	14 280	120 614	70 654	49 785	—
Taxes	490 029	156 019	60 486	87 653	9 697	94 089	49 266	32 819	—
Property	202 870	47 152	28 528	27 390	6 935	47 589	25 665	19 611	—
Other	287 159	108 867	31 958	60 263	2 762	46 500	23 601	13 208	—
Charges and miscellaneous	178 911	75 343	16 893	17 213	4 583	26 525	21 388	16 966	—
Utility and liquor store revenue	6 234	—	—	1 868	—	4 191	50	125	—
Employee retirement revenue	28 753	26 675	—	2 078	—	—	—	—	—
Expenditure	1 011 440	319 038	92 818	146 374	24 082	194 936	133 955	100 237	—
General expenditure	992 939	313 305	92 818	139 419	24 082	189 970	133 528	99 817	—
Current expenditure	870 402	272 568	70 832	118 524	22 682	177 360	115 850	92 586	—
Capital outlay	122 537	40 737	21 986	20 895	1 400	12 610	17 678	7 231	—
Education services:									
Education	54 621	1 074	2 229	17 994	68	25 075	6 462	1 719	—
Libraries	3 254	—	127	1 557	84	773	433	280	—
Social services and income maintenance:									
Public welfare	43 806	33 088	2 693	828	445	2 791	2 434	1 527	—
Hospitals	50 546	50 246	—	300	—	—	—	—	—
Health	91 129	53 966	12 435	7 085	2 137	8 208	3 323	3 975	—
Transportation:									
Highways	220 313	29 637	14 712	25 656	6 952	51 996	47 917	43 443	—
Capital outlay	31 995	9 215	3 858	8 566	—	4 474	2 838	3 044	—
Air transportation	361	—	—	25	—	196	111	29	—
Other transportation	3 267	3 206	—	56	—	5	—	—	—
Public safety:									
Police protection	85 655	15 628	8 642	13 061	3 724	21 809	14 022	8 769	—
Fire protection	3 101	—	—	381	—	746	1 481	493	—
Correction	60 797	13 662	11 684	15 024	830	10 145	5 460	3 992	—
Protective inspection and regulation	2 546	1 388	237	2	—	496	287	136	—
Environment and housing:									
Natural resources	3 222	—	97	400	85	875	786	979	—
Parks and recreation	24 120	15 152	1 488	4 930	357	1 549	388	256	—
Housing and community development	4 841	2 641	—	1 336	—	256	167	441	—
Sewerage	32 902	31 373	—	548	—	841	93	47	—
Solid waste management	24 204	4 965	923	3 442	187	6 838	3 882	3 967	—
Governmental administration:									
Financial administration	62 545	14 464	8 825	9 371	1 905	12 234	9 166	6 580	—
Judicial and legal	40 118	9 520	4 884	6 657	438	9 359	5 301	3 959	—
General public buildings	23 730	—	1 953	6 142	212	7 120	4 467	3 836	—
Other governmental administration	27 467	4 504	984	3 570	1 060	8 917	4 067	4 365	—
Interest on general debt	29 373	6 930	4 072	4 079	695	6 599	3 668	3 330	—
Other and unallocable	101 021	21 861	16 833	16 975	4 903	13 142	19 613	7 694	—
Utility and liquor store expenditure	11 050	—	—	5 237	—	4 966	427	420	—
Employee retirement expenditure	7 451	5 733	—	1 718	—	—	—	—	—
Debt outstanding at end of fiscal year	516 733	199 108	43 377	60 734	11 000	112 775	50 290	39 449	—
Exhibit: Salaries and wages	314 466	102 171	28 693	35 729	9 217	58 874	42 135	37 647	—
PERCENT DISTRIBUTION									
Number of counties	100.0	1.5	1.5	4.5	3.0	20.9	28.4	40.3	—
Population, 1990	100.0	16.1	9.4	14.8	5.3	25.6	17.4	11.3	—
Revenue	100.0	32.3	9.4	13.1	2.3	17.8	13.5	11.6	—
General revenue	100.0	30.7	9.8	13.2	2.4	18.0	14.0	12.0	—
Intergovernmental revenue	100.0	22.9	6.1	8.0	3.0	17.9	20.9	21.2	—
Federal Government	100.0	41.4	10.9	10.5	—	14.7	6.4	16.1	—
State government	100.0	21.3	5.9	6.9	3.2	18.5	22.0	22.2	—
From own sources	100.0	34.6	11.6	15.7	2.1	18.0	10.6	7.4	—
Taxes	100.0	31.8	12.3	17.9	2.0	19.2	10.1	6.7	—
Property	100.0	23.2	14.1	13.5	3.4	23.5	12.7	9.7	—
Other	100.0	37.9	11.1	21.0	1.0	16.2	8.2	4.6	—
Charges and miscellaneous	100.0	42.1	9.4	9.6	2.6	14.8	12.0	9.5	—
Utility and liquor store revenue	100.0	—	—	30.0	—	67.2	.8	2.0	—
Employee retirement revenue	100.0	92.8	—	7.2	—	—	—	—	—
Expenditure	100.0	31.5	9.2	14.5	2.4	19.3	13.2	9.9	—
General expenditure	100.0	31.6	9.3	14.0	2.4	19.1	13.4	10.1	—
Current expenditure	100.0	31.3	8.1	13.6	2.6	20.4	13.3	10.6	—
Capital outlay	100.0	33.2	17.9	17.1	1.1	10.3	14.4	5.9	—
Education services:									
Education	100.0	2.0	4.1	32.9	.1	45.9	11.8	3.1	—
Libraries	100.0	—	3.9	47.8	2.6	23.8	13.3	8.6	—
Social services and income maintenance:									
Public welfare	100.0	75.5	6.1	1.9	1.0	6.4	5.6	3.5	—
Hospitals	100.0	99.4	—	.6	—	—	—	—	—
Health	100.0	59.2	13.6	7.8	2.3	9.0	3.6	4.4	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	13.5	6.7	11.6	3.2	23.6	21.7	19.7	—
Capital outlay	100.0	28.8	12.1	26.8	—	14.0	8.9	9.5	—
Air transportation	100.0	—	—	6.9	—	54.3	30.7	8.0	—
Other transportation	100.0	98.1	—	1.7	—	.2	—	—	—
Public safety:									
Police protection	100.0	18.2	10.1	15.2	4.3	25.5	16.4	10.2	—
Fire protection	100.0	—	—	12.3	—	24.1	47.8	15.9	—
Correction	100.0	22.5	19.2	24.7	1.4	16.7	9.0	6.6	—
Protective inspection and regulation	100.0	54.5	9.3	.1	—	19.5	11.3	5.3	—
Environment and housing:									
Natural resources	100.0	—	3.0	12.4	2.6	27.2	24.4	30.4	—
Parks and recreation	100.0	62.8	6.2	20.4	1.5	6.4	1.6	1.1	—
Housing and community development	100.0	54.6	—	27.6	—	5.3	3.4	9.1	—
Sewerage	100.0	95.4	—	1.7	—	2.6	.3	.1	—
Solid waste management	100.0	20.5	3.8	14.2	.8	28.3	16.0	16.4	—
Governmental administration:									
Financial administration	100.0	23.1	14.1	15.0	3.0	19.6	14.7	10.5	—
Judicial and legal	100.0	23.7	12.2	16.6	1.1	23.3	13.2	9.9	—
General public buildings	100.0	—	8.2	25.9	.9	30.0	18.8	16.2	—
Other governmental administration	100.0	16.4	3.6	13.0	3.9	32.5	14.8	15.9	—
Interest on general debt	100.0	23.6	13.9	13.9	2.4	22.5	12.5	11.3	—
Other and unallocable	100.0	21.6	16.7	16.8	4.9	13.0	19.4	7.6	—
Utility and liquor store expenditure	100.0	—	—	47.4	—	44.9	3.9	3.8	—
Employee retirement expenditure	100.0	76.9	—	23.1	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	38.5	8.4	11.8	2.1	21.8	9.7	7.6	—
Exhibit: Salaries and wages	100.0	32.5	9.1	11.4	2.9	18.7	13.4	12.0	—
PER CAPITA (DOLLARS)									
Revenue	255.11	510.70	256.78	225.42	111.59	176.97	197.31	262.47	—
General revenue	246.45	469.76	256.78	218.83	111.59	172.92	197.24	262.19	—
Intergovernmental revenue	80.90	114.65	52.42	43.62	45.50	56.54	97.01	152.69	—
Federal Government	3.43	8.80	3.99	2.44	—	1.96	1.25	4.89	—
State government	74.03	97.60	46.80	34.71	44.62	53.29	93.15	146.30	—
From own sources	165.56	355.11	204.36	175.21	66.09	116.39	100.23	109.51	—
Taxes	121.28	239.47	159.74	146.45	44.88	90.79	69.89	72.19	—
Property	50.21	72.37	75.34	45.76	32.10	45.92	36.41	43.14	—
Other	71.07	167.10	84.40	100.69	12.78	44.87	33.48	29.05	—
Charges and miscellaneous	44.28	115.64	44.61	28.76	21.21	25.60	30.34	37.32	—
Utility and liquor store revenue	1.54	—	—	3.12	—	4.04	.07	.27	—
Employee retirement revenue	7.12	40.94	—	3.47	—	—	—	—	—
Expenditure	250.32	489.68	245.13	244.56	111.45	188.11	190.03	220.49	—
General expenditure	245.74	480.88	245.13	232.94	111.45	183.32	189.43	219.56	—
Current expenditure	215.41	418.35	187.07	198.03	104.97	171.15	164.35	203.66	—
Capital outlay	30.33	62.53	58.07	34.91	6.48	12.17	25.08	15.91	—
Education services:									
Education	13.52	1.65	5.89	30.06	.31	24.20	9.17	3.78	—
Libraries .....	.81	—	.34	2.60	.39	.75	.61	.62	—
Social services and income maintenance:									
Public welfare	10.84	50.79	7.11	1.38	2.06	2.69	3.45	3.36	—
Hospitals	12.51	77.12	—	.50	—	—	—	—	—
Health	22.55	82.83	32.84	11.84	9.89	7.92	4.71	8.74	—
Transportation:									
Highways	54.52	45.49	38.85	42.87	32.17	50.17	67.98	95.56	—
Capital outlay	7.92	14.14	10.19	14.31	—	4.32	4.03	6.70	—
Air transportation .....	.09	—	—	.04	—	.19	.16	.06	—
Other transportation .....	.81	4.92	—	.09	—	—	—	—	—
Public safety:									
Police protection	21.20	23.99	22.82	21.82	17.23	21.05	19.89	19.29	—
Fire protection .....	.77	—	—	.64	—	.72	2.10	1.08	—
Correction	15.05	20.97	30.86	25.10	3.84	9.79	7.75	8.78	—
Protective inspection and regulation .....	.63	2.13	.63	—	—	.48	.41	.30	—
Environment and housing:									
Natural resources .....	.80	—	.26	.67	.39	.84	1.12	2.15	—
Parks and recreation	5.97	23.26	3.93	8.24	1.65	1.49	.55	.56	—
Housing and community development	1.20	4.05	—	2.23	—	.25	.24	.97	—
Sewerage	8.14	48.15	—	.92	—	.81	.13	.10	—
Solid waste management	5.99	7.62	2.44	5.75	.87	6.60	5.51	8.73	—
Governmental administration:									
Financial administration	15.48	22.20	23.31	15.66	8.82	11.81	13.00	14.47	—
Judicial and legal	9.93	14.61	12.90	11.12	2.03	9.03	7.52	8.71	—
General public buildings	5.87	—	5.16	10.26	.98	6.87	6.34	8.44	—
Other governmental administration	6.80	6.91	2.60	5.96	4.91	8.60	5.77	9.60	—
Interest on general debt	7.27	10.64	10.75	6.82	3.22	6.37	5.20	7.32	—
Other and unallocable	25.00	33.55	44.46	28.36	22.69	12.68	27.82	16.92	—
Utility and liquor store expenditure	2.73	—	—	8.75	—	4.79	.61	.92	—
Employee retirement expenditure	1.84	8.80	—	2.87	—	—	—	—	—
Debt outstanding at end of fiscal year	127.89	305.60	114.56	101.47	50.91	108.82	71.34	86.77	—
Exhibit: Salaries and wages	77.83	156.82	75.78	59.70	42.66	56.81	59.77	82.81	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
ALASKA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	12	—	—	—	—	1	2	2	7
Population, 1990	207 085	—	—	—	—	77 720	80 485	27 137	21 743
Revenue	948 006	—	—	—	—	149 522	323 377	65 103	410 004
General revenue	943 349	—	—	—	—	148 859	323 365	64 621	406 504
Intergovernmental revenue	461 725	—	—	—	—	97 619	239 533	42 482	82 091
Federal Government	29 570	—	—	—	—	2 572	4 650	1 026	21 322
State government	431 659	—	—	—	—	95 047	234 398	41 456	60 758
From own sources	481 624	—	—	—	—	51 240	83 832	22 139	324 413
Taxes	355 748	—	—	—	—	38 479	68 650	12 931	235 688
Property	336 931	—	—	—	—	38 459	59 767	9 618	229 087
Other	18 817	—	—	—	—	20	8 883	3 313	6 601
Charges and miscellaneous	125 876	—	—	—	—	12 761	15 182	9 208	88 725
Utility and liquor store revenue	4 657	—	—	—	—	663	12	482	3 500
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	821 316	—	—	—	—	145 282	220 796	54 673	400 565
General expenditure	768 596	—	—	—	—	143 754	220 746	54 224	349 872
Current expenditure	656 956	—	—	—	—	133 953	210 838	46 382	265 783
Capital outlay	111 640	—	—	—	—	9 801	9 908	7 842	84 089
Education services:									
Education	409 758	—	—	—	—	99 060	155 930	41 229	113 539
Libraries	3 367	—	—	—	—	2 019	922	81	345
Social services and income maintenance:									
Public welfare	5 989	—	—	—	—	2 423	—	—	3 566
Hospitals	2 502	—	—	—	—	—	—	—	2 502
Health	16 166	—	—	—	—	1 680	2 568	758	11 160
Transportation:									
Highways	21 042	—	—	—	—	4 423	4 170	216	12 233
Capital outlay	9 875	—	—	—	—	305	640	—	8 930
Air transportation	2 874	—	—	—	—	—	—	2 149	725
Other transportation	2 563	—	—	—	—	—	86	—	2 477
Public safety:									
Police protection	7 212	—	—	—	—	—	—	—	7 212
Fire protection	9 117	—	—	—	—	2 023	4 658	194	2 242
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	1 152	—	—	—	—	1 074	—	78	—
Environment and housing:									
Natural resources	2 671	—	—	—	—	—	—	—	2 671
Parks and recreation	10 634	—	—	—	—	5 548	2 016	475	2 595
Housing and community development	22 534	—	—	—	—	—	—	—	22 534
Sewerage	11 588	—	—	—	—	103	57	555	10 873
Solid waste management	18 759	—	—	—	—	2 597	8 516	1 698	5 948
Governmental administration:									
Financial administration	22 661	—	—	—	—	3 801	5 816	1 539	11 505
Judicial and legal	4 796	—	—	—	—	691	842	718	2 545
General public buildings	1 437	—	—	—	—	1 400	—	—	37
Other governmental administration	33 066	—	—	—	—	1 674	8 641	1 770	20 981
Interest on general debt	93 774	—	—	—	—	9 248	15 637	2 290	66 599
Other and unallocable	64 934	—	—	—	—	5 990	10 887	474	47 583
Utility and liquor store expenditure	52 720	—	—	—	—	1 528	50	449	50 693
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 046 855	—	—	—	—	104 294	191 659	28 139	722 763
Exhibit: Salaries and wages	314 140	—	—	—	—	77 174	100 927	29 411	106 628
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	—	8.3	16.7	16.7	58.3
Population, 1990	100.0	—	—	—	—	37.5	38.9	13.1	10.5
Revenue	100.0	—	—	—	—	15.8	34.1	6.9	43.2
General revenue	100.0	—	—	—	—	15.8	34.3	6.9	43.1
Intergovernmental revenue	100.0	—	—	—	—	21.1	51.9	9.2	17.8
Federal Government	100.0	—	—	—	—	8.7	15.7	3.5	72.1
State government	100.0	—	—	—	—	22.0	54.3	9.6	14.1
From own sources	100.0	—	—	—	—	10.6	17.4	4.6	67.4
Taxes	100.0	—	—	—	—	10.8	19.3	3.6	66.3
Property	100.0	—	—	—	—	11.4	17.7	2.9	68.0
Other	100.0	—	—	—	—	.1	47.2	17.6	35.1
Charges and miscellaneous	100.0	—	—	—	—	10.1	12.1	7.3	70.5
Utility and liquor store revenue	100.0	—	—	—	—	14.2	.3	10.4	75.2
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	—	17.7	26.9	6.7	48.8
General expenditure	100.0	—	—	—	—	18.7	28.7	7.1	45.5
Current expenditure	100.0	—	—	—	—	20.4	32.1	7.1	40.5
Capital outlay	100.0	—	—	—	—	8.8	8.9	7.0	75.3
Education services:									
Education	100.0	—	—	—	—	24.2	38.1	10.1	27.7
Libraries	100.0	—	—	—	—	60.0	27.4	2.4	10.2
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	40.5	—	—	59.5
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	—	—	—	—	10.4	15.9	4.7	69.0

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	—	21.0	19.8	1.0	58.1
Capital outlay	100.0	—	—	—	—	3.1	6.5	—	90.4
Air transportation	100.0	—	—	—	—	—	—	74.8	25.2
Other transportation	100.0	—	—	—	—	—	3.4	—	96.6
Public safety:									
Police protection	100.0	—	—	—	—	—	—	—	100.0
Fire protection	100.0	—	—	—	—	22.2	51.1	2.1	24.6
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	—	—	93.2	—	6.8	—
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	—	—	—	—	52.2	19.0	4.5	24.4
Housing and community development	100.0	—	—	—	—	—	—	—	100.0
Sewerage	100.0	—	—	—	—	.9	.5	4.8	93.8
Solid waste management	100.0	—	—	—	—	13.8	45.4	9.1	31.7
Governmental administration:									
Financial administration	100.0	—	—	—	—	16.8	25.7	6.8	50.8
Judicial and legal	100.0	—	—	—	—	14.4	17.6	15.0	53.1
General public buildings	100.0	—	—	—	—	97.4	—	—	2.6
Other governmental administration	100.0	—	—	—	—	5.1	26.1	5.4	63.5
Interest on general debt	100.0	—	—	—	—	9.9	16.7	2.4	71.0
Other and unallocable	100.0	—	—	—	—	9.2	16.8	.7	73.3
Utility and liquor store expenditure	100.0	—	—	—	—	2.9	.1	.9	96.2
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	10.0	18.3	2.7	69.0
Exhibit: Salaries and wages	100.0	—	—	—	—	24.6	32.1	9.4	33.9
PER CAPITA (DOLLARS)									
Revenue	4 577.86	—	—	—	—	1 923.85	4 017.85	2 399.05	18 856.83
General revenue	4 555.37	—	—	—	—	1 915.32	4 017.71	2 381.29	18 695.86
Intergovernmental revenue	2 229.64	—	—	—	—	1 256.03	2 976.12	1 565.46	3 775.51
Federal Government	142.79	—	—	—	—	33.09	57.77	37.81	980.64
State government	2 084.45	—	—	—	—	1 222.94	2 912.32	1 527.66	2 794.37
From own sources	2 325.73	—	—	—	—	659.29	1 041.59	815.82	14 920.34
Taxes	1 717.88	—	—	—	—	495.10	852.95	476.51	10 839.72
Property	1 627.02	—	—	—	—	494.84	742.59	354.42	10 536.13
Other	90.87	—	—	—	—	.26	110.37	122.08	303.59
Charges and miscellaneous	607.85	—	—	—	—	164.19	188.63	339.32	4 080.62
Utility and liquor store revenue	22.49	—	—	—	—	8.53	.15	17.76	160.97
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	3 966.08	—	—	—	—	1 869.30	2 743.32	2 014.70	18 422.71
General expenditure	3 711.50	—	—	—	—	1 849.64	2 742.70	1 998.16	16 091.25
Current expenditure	3 172.40	—	—	—	—	1 723.53	2 619.59	1 709.18	12 223.84
Capital outlay	539.10	—	—	—	—	126.11	123.10	288.98	3 867.41
Education services:									
Education	1 978.69	—	—	—	—	1 274.58	1 937.38	1 519.29	5 221.86
Libraries	16.26	—	—	—	—	25.98	11.46	2.98	15.87
Social services and income maintenance:									
Public welfare	28.92	—	—	—	—	31.18	—	—	164.01
Hospitals	12.08	—	—	—	—	—	—	—	115.07
Health	78.06	—	—	—	—	21.62	31.91	27.93	513.27
Transportation:									
Highways	101.61	—	—	—	—	56.91	51.81	7.96	562.62
Capital outlay	47.69	—	—	—	—	3.92	7.95	—	410.71
Air transportation	13.88	—	—	—	—	—	—	79.19	33.34
Other transportation	12.38	—	—	—	—	—	1.07	—	113.92
Public safety:									
Police protection	34.83	—	—	—	—	—	—	—	331.69
Fire protection	44.03	—	—	—	—	26.03	57.87	7.15	103.11
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	5.56	—	—	—	—	13.82	—	2.87	—
Environment and housing:									
Natural resources	12.90	—	—	—	—	—	—	—	122.84
Parks and recreation	51.35	—	—	—	—	71.38	25.05	17.50	119.35
Housing and community development	108.82	—	—	—	—	—	—	—	1 036.38
Sewerage	55.96	—	—	—	—	1.33	.71	20.45	500.07
Solid waste management	90.59	—	—	—	—	33.41	105.81	62.57	273.56
Governmental administration:									
Financial administration	109.43	—	—	—	—	48.91	72.26	56.71	529.14
Judicial and legal	23.16	—	—	—	—	8.89	10.46	26.46	117.05
General public buildings	6.94	—	—	—	—	18.01	—	—	1.70
Other governmental administration	159.67	—	—	—	—	21.54	107.36	65.22	964.95
Interest on general debt	452.83	—	—	—	—	118.99	194.28	84.39	3 063.01
Other and unallocable	313.56	—	—	—	—	77.07	135.27	17.47	2 188.43
Utility and liquor store expenditure	254.58	—	—	—	—	19.66	.62	16.55	2 331.46
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	5 055.19	—	—	—	—	1 341.92	2 381.30	1 036.92	33 241.18
Exhibit: Salaries and wages	1 516.96	—	—	—	—	992.97	1 253.99	1 083.80	4 904.02

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
ARIZONA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	15	2	—	—	3	5	3	1	1
Population, 1990	3 665 228	2 788 981	—	—	330 988	426 961	96 446	13 844	8 008
Revenue	2 064 203	1 613 250	—	—	160 779	195 367	63 610	15 219	15 978
General revenue	2 064 203	1 613 250	—	—	160 779	195 367	63 610	15 219	15 978
Intergovernmental revenue	846 902	660 507	—	—	65 286	88 210	21 673	5 925	5 301
Federal Government	49 678	29 232	—	—	4 616	11 545	2 965	568	752
State government	766 999	610 315	—	—	57 986	72 249	17 537	4 627	4 285
From own sources	1 217 301	952 743	—	—	95 493	107 157	41 937	9 294	10 677
Taxes	591 870	456 792	—	—	64 891	47 694	19 511	2 575	407
Property	570 829	442 891	—	—	62 012	45 057	18 120	2 468	281
Other	21 041	13 901	—	—	2 879	2 637	1 391	107	126
Charges and miscellaneous	625 431	495 951	—	—	30 602	59 463	22 426	6 719	10 270
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	2 164 805	1 722 286	—	—	169 646	177 466	59 575	15 199	20 633
General expenditure	2 164 805	1 722 286	—	—	169 646	177 466	59 575	15 199	20 633
Current expenditure	1 941 344	1 545 814	—	—	142 982	159 800	57 677	14 438	20 633
Capital outlay	223 461	176 472	—	—	26 664	17 666	1 898	761	—
Education services:									
Education	19 982	13 837	—	—	1 417	2 135	1 926	103	564
Libraries	16 052	11 564	—	—	1 127	3 270	37	19	35
Social services and income maintenance:									
Public welfare	482 120	436 840	—	—	23 226	12 618	7 014	1 424	998
Hospitals	231 714	225 076	—	—	163	1	6 474	—	—
Health	108 624	90 189	—	—	9 864	5 539	1 968	261	803
Transportation:									
Highways	158 543	94 572	—	—	27 625	27 615	5 737	1 962	1 032
Capital outlay	53 284	42 707	—	—	4 197	5 014	822	544	—
Air transportation	2 820	2 435	—	—	—	179	206	—	—
Other transportation	703	703	—	—	—	—	—	—	—
Public safety:									
Police protection	104 869	68 327	—	—	10 069	16 839	6 830	1 428	1 376
Fire protection	2 429	335	—	—	458	1 423	136	77	—
Correction	185 835	137 859	—	—	33 040	11 173	2 269	1 294	200
Protective inspection and regulation	4 832	2 721	—	—	636	788	524	163	—
Environment and housing:									
Natural resources	70 473	66 447	—	—	1 707	2 222	97	—	—
Parks and recreation	30 745	26 611	—	—	412	1 803	684	1 233	2
Housing and community development	23 903	17 845	—	—	4 432	1 427	199	—	—
Sewerage	28 347	27 515	—	—	317	515	—	—	—
Solid waste management	13 463	8 138	—	—	2 559	1 198	1 038	388	142
Governmental administration:									
Financial administration	65 251	45 238	—	—	6 039	10 046	3 094	435	399
Judicial and legal	195 007	154 188	—	—	13 224	20 398	5 125	1 220	852
General public buildings	21 686	12 932	—	—	3 834	3 615	1 041	82	182
Other governmental administration	34 478	20 533	—	—	3 803	6 894	2 215	648	385
Interest on general debt	290 983	211 689	—	—	12 463	38 744	11 149	4 168	12 770
Other and unallocable	71 946	46 692	—	—	13 231	9 024	1 812	294	893
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 371 360	2 453 437	—	—	131 617	582 344	102 372	4 890	96 700
Exhibit: Salaries and wages	657 676	496 681	—	—	53 526	72 720	27 447	4 091	3 211
PERCENT DISTRIBUTION									
Number of counties	100.0	13.3	—	—	20.0	33.3	20.0	6.7	6.7
Population, 1990	100.0	76.1	—	—	9.0	11.6	2.6	.4	.2
Revenue	100.0	78.2	—	—	7.8	9.5	3.1	.7	.8
General revenue	100.0	78.2	—	—	7.8	9.5	3.1	.7	.8
Intergovernmental revenue	100.0	78.0	—	—	7.7	10.4	2.6	.7	.6
Federal Government	100.0	58.8	—	—	9.3	23.2	6.0	1.1	1.5
State government	100.0	79.6	—	—	7.6	9.4	2.3	.6	.6
From own sources	100.0	78.3	—	—	7.8	8.8	3.4	.8	.9
Taxes	100.0	77.2	—	—	11.0	8.1	3.3	.4	.1
Property	100.0	77.6	—	—	10.9	7.9	3.2	.4	—
Other	100.0	66.1	—	—	13.7	12.5	6.6	.5	.6
Charges and miscellaneous	100.0	79.3	—	—	4.9	9.5	3.6	1.1	1.6
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	79.6	—	—	7.8	8.2	2.8	.7	1.0
General expenditure	100.0	79.6	—	—	7.8	8.2	2.8	.7	1.0
Current expenditure	100.0	79.6	—	—	7.4	8.2	3.0	.7	1.1
Capital outlay	100.0	79.0	—	—	11.9	7.9	.8	.3	—
Education services:									
Education	100.0	69.2	—	—	7.1	10.7	9.6	.5	2.8
Libraries	100.0	72.0	—	—	7.0	20.4	.2	.1	.2
Social services and income maintenance:									
Public welfare	100.0	90.6	—	—	4.8	2.6	1.5	.3	.2
Hospitals	100.0	97.1	—	—	.1	—	2.8	—	—
Health	100.0	83.0	—	—	9.1	5.1	1.8	.2	.7
Interest on general debt	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	59.7	—	—	17.4	17.4	3.6	1.2	.7
Capital outlay	100.0	80.1	—	—	7.9	9.4	1.5	1.0	—
Air transportation	100.0	86.3	—	—	—	6.3	7.3	—	—
Other transportation	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	65.2	—	—	9.6	16.1	6.5	1.4	1.3
Fire protection	100.0	13.8	—	—	18.9	58.6	5.6	3.2	—
Correction	100.0	74.2	—	—	17.8	6.0	1.2	.7	.1
Protective inspection and regulation	100.0	56.3	—	—	13.2	16.3	10.8	3.4	—
Environment and housing:									
Natural resources	100.0	94.3	—	—	2.4	3.2	.1	—	—
Parks and recreation	100.0	86.6	—	—	1.3	5.9	2.2	4.0	—
Housing and community development	100.0	74.7	—	—	18.5	6.0	.8	—	—
Sewerage	100.0	97.1	—	—	1.1	1.8	—	—	—
Solid waste management	100.0	60.4	—	—	19.0	8.9	7.7	2.9	1.1
Governmental administration:									
Financial administration	100.0	69.3	—	—	9.3	15.4	4.7	.7	.6
Judicial and legal	100.0	79.1	—	—	6.8	10.5	2.6	.6	.4
General public buildings	100.0	59.6	—	—	17.7	16.7	4.8	.4	.8
Other governmental administration	100.0	59.6	—	—	11.0	20.0	6.4	1.9	1.1
Interest on general debt	100.0	72.7	—	—	4.3	13.3	3.8	1.4	4.4
Other and unallocable	100.0	64.9	—	—	18.4	12.5	2.5	.4	1.2
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	72.8	—	—	3.9	17.3	3.0	.1	2.9
Exhibit: Salaries and wages	100.0	75.5	—	—	8.1	11.1	4.2	.6	.5
PER CAPITA (DOLLARS)									
Revenue	563.19	578.44	—	—	485.75	457.58	659.54	1 099.32	1 995.25
General revenue	563.19	578.44	—	—	485.75	457.58	659.54	1 099.32	1 995.25
Intergovernmental revenue	231.06	236.83	—	—	197.25	206.60	224.72	427.98	661.96
Federal Government	13.55	10.48	—	—	13.95	27.04	30.74	41.03	93.91
State government	209.26	218.83	—	—	175.19	169.22	181.83	334.22	535.09
From own sources	332.12	341.61	—	—	288.51	250.98	434.82	671.34	1 333.29
Taxes	161.48	163.78	—	—	196.05	111.71	202.30	186.00	50.82
Property	155.74	158.80	—	—	187.35	105.53	187.88	178.27	35.09
Other	5.74	4.98	—	—	8.70	6.18	14.42	7.73	15.73
Charges and miscellaneous	170.64	177.83	—	—	92.46	139.27	232.52	485.34	1 282.47
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	590.63	617.53	—	—	512.54	415.65	617.70	1 097.88	2 576.55
General expenditure	590.63	617.53	—	—	512.54	415.65	617.70	1 097.88	2 576.55
Current expenditure	529.67	554.26	—	—	431.99	374.27	598.02	1 042.91	2 576.55
Capital outlay	60.97	63.27	—	—	80.56	41.38	19.68	54.97	—
Education services:									
Education	5.45	4.96	—	—	4.28	5.00	19.97	7.44	70.43
Libraries	4.38	4.15	—	—	3.40	7.66	.38	1.37	4.37
Social services and income maintenance:									
Public welfare	131.54	156.63	—	—	70.17	29.55	72.72	102.86	124.63
Hospitals	63.22	80.70	—	—	.49	—	67.13	—	—
Health	29.64	32.34	—	—	29.80	12.97	20.41	18.85	100.27
Transportation:									
Highways	43.26	33.91	—	—	83.46	64.68	59.48	141.72	128.87
Capital outlay	14.54	15.31	—	—	12.68	11.74	8.52	39.30	—
Air transportation .....	.77	.87	—	—	—	.42	2.14	—	—
Other transportation .....	.19	.25	—	—	—	—	—	—	—
Public safety:									
Police protection	28.61	24.50	—	—	30.42	39.44	70.82	103.15	171.83
Fire protection .....	.66	.12	—	—	1.38	3.33	1.41	5.56	—
Correction	50.70	49.43	—	—	99.82	26.17	23.53	93.47	24.98
Protective inspection and regulation	1.32	.98	—	—	1.92	1.85	5.43	11.77	—
Environment and housing:									
Natural resources	19.23	23.82	—	—	5.16	5.20	1.01	—	—
Parks and recreation	8.39	9.54	—	—	1.24	4.22	7.09	89.06	.25
Housing and community development	6.52	6.40	—	—	13.39	3.34	2.06	—	—
Sewerage	7.73	9.87	—	—	.96	1.21	—	—	—
Solid waste management	3.67	2.92	—	—	7.73	2.81	10.76	28.03	17.73
Governmental administration:									
Financial administration	17.80	16.22	—	—	18.25	23.53	32.08	31.42	49.83
Judicial and legal	53.20	55.28	—	—	39.95	47.77	53.14	88.12	106.39
General public buildings	5.92	4.64	—	—	11.58	8.47	10.79	5.92	22.73
Other governmental administration	9.41	7.36	—	—	11.49	16.15	22.97	46.81	48.08
Interest on general debt	79.39	75.90	—	—	37.65	90.74	115.60	301.07	1 594.66
Other and unallocable	19.63	16.74	—	—	39.97	21.14	18.79	21.24	111.51
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	919.82	879.69	—	—	397.65	1 363.93	1 061.44	353.22	12 075.42
Exhibit: Salaries and wages	179.44	178.09	—	—	161.72	170.32	284.58	295.51	400.97

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
ARKANSAS									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	75	—	1	—	1	9	15	38	11
Population, 1990	2 350 725	—	349 660	—	113 409	661 319	524 963	608 380	92 994
Revenue	670 673	—	118 285	—	22 635	138 642	168 083	198 557	24 471
General revenue	670 673	—	118 285	—	22 635	138 642	168 083	198 557	24 471
Intergovernmental revenue	142 562	—	11 355	—	3 004	26 822	34 892	57 361	9 128
Federal Government	1 366	—	35	—	6	402	381	479	63
State government	138 256	—	10 835	—	2 998	25 516	34 155	56 150	8 602
From own sources	528 111	—	106 930	—	19 631	111 820	133 191	141 196	15 343
Taxes	242 579	—	77 596	—	16 365	47 207	44 440	49 437	7 534
Property	128 028	—	39 270	—	5 250	29 517	22 019	27 049	4 923
Other	114 551	—	38 326	—	11 115	17 690	22 421	22 388	2 611
Charges and miscellaneous	285 532	—	29 334	—	3 266	64 613	88 751	91 759	7 809
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	610 261	—	99 197	—	22 064	133 299	154 932	178 662	22 107
General expenditure	610 261	—	99 197	—	22 064	133 299	154 932	178 662	22 107
Current expenditure	576 046	—	93 290	—	20 896	121 903	149 672	169 199	21 086
Capital outlay	34 215	—	5 907	—	1 168	11 396	5 260	9 463	1 021
Education services:									
Education	467	—	—	—	—	9	5	413	40
Libraries	7 806	—	2 831	—	635	1 551	1 237	1 344	208
Social services and income maintenance:									
Public welfare	2 588	—	—	—	135	64	580	1 716	93
Hospitals	142 692	—	—	—	—	35 584	43 002	62 473	1 633
Health	47 913	—	4 285	—	1 259	8 244	12 915	18 726	2 484
Transportation:									
Highways	89 338	—	6 075	—	3 170	19 453	23 439	31 658	5 543
Capital outlay	10 977	—	1 948	—	15	2 293	3 173	3 150	398
Air transportation	110	—	—	—	—	—	21	82	7
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	37 372	—	5 078	—	1 362	9 828	8 658	10 732	1 714
Fire protection	1 065	—	—	—	250	165	211	306	133
Correction	23 620	—	8 257	—	1 297	3 895	5 692	3 691	788
Protective inspection and regulation	43	—	—	—	—	—	10	3	30
Environment and housing:									
Natural resources	1 775	—	73	—	37	380	511	643	131
Parks and recreation	1 335	—	—	—	—	708	352	223	52
Housing and community development	4 031	—	1 017	—	—	2 894	102	11	7
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	10 557	—	892	—	86	1 306	3 023	4 626	624
Governmental administration:									
Financial administration	23 209	—	2 143	—	1 458	7 068	4 770	6 650	1 120
Judicial and legal	30 439	—	8 410	—	1 181	7 829	6 029	6 029	893
General public buildings	9 484	—	1 345	—	961	2 106	1 885	2 607	580
Other governmental administration	21 065	—	1 733	—	684	5 055	5 435	6 915	1 243
Interest on general debt	72 018	—	22 222	—	300	13 619	24 071	8 582	3 224
Other and unallocable	83 334	—	34 836	—	9 249	13 541	12 916	11 232	1 560
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	988 643	—	247 391	—	4 020	196 492	345 243	140 221	55 276
Exhibit: Salaries and wages	187 183	—	20 888	—	4 863	39 877	44 612	69 923	7 020
PERCENT DISTRIBUTION									
Number of counties	100.0	—	1.3	—	1.3	12.0	20.0	50.7	14.7
Population, 1990	100.0	—	14.9	—	4.8	28.1	22.3	25.9	4.0
Revenue	100.0	—	17.6	—	3.4	20.7	25.1	29.6	3.6
General revenue	100.0	—	17.6	—	3.4	20.7	25.1	29.6	3.6
Intergovernmental revenue	100.0	—	8.0	—	2.1	18.8	24.5	40.2	6.4
Federal Government	100.0	—	2.6	—	.4	29.4	27.9	35.1	4.6
State government	100.0	—	7.8	—	2.2	18.5	24.7	40.6	6.2
From own sources	100.0	—	20.2	—	3.7	21.2	25.2	26.7	2.9
Taxes	100.0	—	32.0	—	6.7	19.5	18.3	20.4	3.1
Property	100.0	—	30.7	—	4.1	23.1	17.2	21.1	3.8
Other	100.0	—	33.5	—	9.7	15.4	19.6	19.5	2.3
Charges and miscellaneous	100.0	—	10.3	—	1.1	22.6	31.1	32.1	2.7
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	16.3	—	3.6	21.8	25.4	29.3	3.6
General expenditure	100.0	—	16.3	—	3.6	21.8	25.4	29.3	3.6
Current expenditure	100.0	—	16.2	—	3.6	21.2	26.0	29.4	3.7
Capital outlay	100.0	—	17.3	—	3.4	33.3	15.4	27.7	3.0
Education services:									
Education	100.0	—	—	—	—	1.9	1.1	88.4	8.6
Libraries	100.0	—	36.3	—	8.1	19.9	15.8	17.2	2.7
Social services and income maintenance:									
Public welfare	100.0	—	—	—	5.2	2.5	22.4	66.3	3.6
Hospitals	100.0	—	—	—	—	24.9	30.1	43.8	1.1
Health	100.0	—	8.9	—	2.6	17.2	27.0	39.1	5.2

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	6.8	—	3.5	21.8	26.2	35.4	6.2
Capital outlay	100.0	—	17.7	—	.1	20.9	28.9	28.7	3.6
Air transportation	100.0	—	—	—	—	—	19.1	74.5	6.4
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	13.6	—	3.6	26.3	23.2	28.7	4.6
Fire protection	100.0	—	—	—	23.5	15.5	19.8	28.7	12.5
Correction	100.0	—	35.0	—	5.5	16.5	24.1	15.6	3.3
Protective inspection and regulation	100.0	—	—	—	—	—	23.3	7.0	69.8
Environment and housing:									
Natural resources	100.0	—	4.1	—	2.1	21.4	28.8	36.2	7.4
Parks and recreation	100.0	—	—	—	—	53.0	26.4	16.7	3.9
Housing and community development	100.0	—	25.2	—	—	71.8	2.5	.3	.2
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	—	8.4	—	.8	12.4	28.6	43.8	5.9
Governmental administration:									
Financial administration	100.0	—	9.2	—	6.3	30.5	20.6	28.7	4.8
Judicial and legal	100.0	—	27.6	—	3.9	25.7	20.0	19.8	2.9
General public buildings	100.0	—	14.2	—	10.1	22.2	19.9	27.5	6.1
Other governmental administration	100.0	—	8.2	—	3.2	24.0	25.8	32.8	5.9
Interest on general debt	100.0	—	30.9	—	.4	18.9	33.4	11.9	4.5
Other and unallocable	100.0	—	41.8	—	11.1	16.2	15.5	13.5	1.9
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	25.0	—	.4	19.9	34.9	14.2	5.6
Exhibit: Salaries and wages	100.0	—	11.2	—	2.6	21.3	23.8	37.4	3.8
PER CAPITA (DOLLARS)									
Revenue	285.30	—	338.29	—	199.59	209.64	320.18	326.37	263.15
General revenue	285.30	—	338.29	—	199.59	209.64	320.18	326.37	263.15
Intergovernmental revenue	60.65	—	32.47	—	26.49	40.56	66.47	94.28	98.16
Federal Government .....	.58	—	.10	—	.05	.61	.73	.79	.68
State government	58.81	—	30.99	—	26.44	38.58	65.06	92.29	92.50
From own sources	224.66	—	305.81	—	173.10	169.09	253.72	232.09	164.99
Taxes	103.19	—	221.92	—	144.30	71.38	84.65	81.26	81.02
Property	54.46	—	112.31	—	46.29	44.63	41.94	44.46	52.94
Other	48.73	—	109.61	—	98.01	26.75	42.71	36.80	28.08
Charges and miscellaneous	121.47	—	83.89	—	28.80	97.70	169.06	150.83	83.97
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	259.61	—	283.70	—	194.55	201.57	295.13	293.67	237.73
General expenditure	259.61	—	283.70	—	194.55	201.57	295.13	293.67	237.73
Current expenditure	245.05	—	266.80	—	184.25	184.33	285.11	278.11	226.75
Capital outlay	14.56	—	16.89	—	10.30	17.23	10.02	15.55	10.98
Education services:									
Education .....	.20	—	—	—	—	.01	.01	.68	.43
Libraries	3.32	—	8.10	—	5.60	2.35	2.36	2.21	2.24
Social services and income maintenance:									
Public welfare	1.10	—	—	—	1.19	.10	1.10	2.82	1.00
Hospitals	60.70	—	—	—	—	53.81	81.91	102.69	17.56
Health	20.38	—	12.25	—	11.10	12.47	24.60	30.78	26.71
Transportation:									
Highways	38.00	—	17.37	—	27.95	29.42	44.65	52.04	59.61
Capital outlay	4.67	—	5.57	—	.13	3.47	6.04	5.18	4.28
Air transportation .....	.05	—	—	—	—	—	.04	.13	.08
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	15.90	—	14.52	—	12.01	14.86	16.49	17.64	18.43
Fire protection .....	.45	—	—	—	2.20	.25	.40	.50	1.43
Correction	10.05	—	23.61	—	11.44	5.89	10.84	6.07	8.47
Protective inspection and regulation .....	.02	—	—	—	—	—	.02	—	.32
Environment and housing:									
Natural resources .....	.76	—	.21	—	.33	.57	.97	1.06	1.41
Parks and recreation .....	.57	—	—	—	—	1.07	.67	.37	.56
Housing and community development	1.71	—	2.91	—	—	4.38	.19	.02	.08
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	4.49	—	2.55	—	.76	1.97	5.76	7.60	6.71
Governmental administration:									
Financial administration	9.87	—	6.13	—	12.86	10.69	9.09	10.93	12.04
Judicial and legal	12.95	—	24.05	—	10.41	11.84	11.61	9.91	9.60
General public buildings	4.03	—	3.85	—	8.47	3.18	3.59	4.29	6.24
Other governmental administration	8.96	—	4.96	—	6.03	7.64	10.35	11.37	13.37
Interest on general debt	30.64	—	63.55	—	2.65	20.59	45.85	14.11	34.67
Other and unallocable	35.45	—	99.63	—	81.55	20.48	24.60	18.46	16.78
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	420.57	—	707.52	—	35.45	297.12	657.65	230.48	594.40
Exhibit: Salaries and wages	79.63	—	59.74	—	42.88	60.30	84.98	114.93	75.49

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
CALIFORNIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	57	13	7	6	7	6	7	7	4
Population, 1990	29 036 062	23 511 845	2 616 982	1 210 311	854 778	420 219	267 944	129 918	24 065
Revenue	34 466 812	27 903 762	3 098 636	1 454 653	869 931	502 823	358 420	214 675	63 912
General revenue	31 784 991	25 522 583	2 906 898	1 380 476	863 202	477 530	356 031	214 378	63 893
Intergovernmental revenue	18 614 294	15 239 371	1 498 033	684 366	553 607	298 668	188 331	119 059	32 859
Federal Government	492 353	387 199	41 190	25 075	21 308	6 582	5 627	4 185	1 187
State government	17 455 485	14 245 885	1 432 191	646 263	525 204	284 781	181 034	110 343	29 784
From own sources	13 170 697	10 283 212	1 408 865	696 110	309 595	178 862	167 700	95 319	31 034
Taxes	7 860 643	6 467 361	604 577	339 080	201 620	114 132	69 591	48 375	15 907
Property	6 959 694	5 821 825	511 700	279 388	159 857	86 454	54 491	32 468	13 511
Other	900 949	645 536	92 877	59 692	41 763	27 678	15 100	15 907	2 396
Charges and miscellaneous	5 310 054	3 815 851	804 288	357 030	107 975	64 730	98 109	46 944	15 127
Utility and liquor store revenue	103 394	55 948	24 921	1 267	1 313	17 240	2 389	297	19
Employee retirement revenue	2 578 427	2 325 231	166 817	72 910	5 416	8 053	—	—	—
Expenditure	32 852 306	26 473 678	2 963 613	1 427 142	874 455	496 715	347 411	207 418	61 874
General expenditure	31 360 445	25 158 605	2 852 790	1 392 697	866 467	476 694	345 328	206 050	61 814
Current expenditure	29 364 266	23 321 065	2 791 242	1 345 488	845 050	461 856	337 714	201 801	60 050
Capital outlay	1 996 179	1 837 540	61 548	47 209	21 417	14 838	7 614	4 249	1 764
Education services:									
Education	1 462 836	926 111	205 360	127 431	78 027	61 769	37 218	19 711	7 209
Libraries	245 963	193 844	21 155	15 452	7 039	3 399	2 774	1 843	457
Social services and income maintenance:									
Public welfare	10 343 769	8 495 172	888 473	368 561	303 791	150 450	82 376	46 484	8 462
Hospitals	3 099 511	2 520 200	348 780	152 334	468	5 273	50 074	14 780	7 602
Health	2 775 015	2 106 404	321 367	154 142	99 040	48 425	23 553	17 208	4 876
Transportation:									
Highways	1 002 147	696 991	102 848	56 473	49 457	31 422	30 840	23 391	10 725
Capital outlay	307 485	294 082	4 688	1 730	1 747	1 169	2 084	1 074	911
Air transportation	87 688	75 720	2 762	1 549	3 685	898	1 032	1 860	182
Other transportation	46 945	46 933	—	—	—	1	—	11	—
Public safety:									
Police protection	1 653 305	1 341 327	136 911	64 440	46 091	26 121	19 085	15 194	4 136
Fire protection	596 260	513 959	40 720	23 938	10 272	2 753	3 724	679	215
Correction	1 995 109	1 636 557	169 363	66 630	61 517	30 308	17 167	11 733	1 834
Protective inspection and regulation	126 934	60 295	28 502	11 169	10 332	7 438	5 378	3 068	752
Environment and housing:									
Natural resources	612 882	574 672	22 176	6 947	6 051	1 426	750	769	91
Parks and recreation	414 420	367 159	23 320	14 937	3 482	1 927	1 369	1 717	509
Housing and community development	315 831	305 749	391	8 673	85	—	933	—	—
Sewerage	168 730	128 881	10 537	17 044	1 083	10 918	—	267	—
Solid waste management	358 885	280 300	44 455	8 632	7 107	3 051	9 964	3 953	1 423
Governmental administration:									
Financial administration	618 948	469 069	56 405	36 229	22 336	14 626	11 064	6 927	2 292
Judicial and legal	2 579 449	2 110 438	215 615	102 813	77 362	32 068	23 213	14 381	3 559
General public buildings	215 631	211 430	769	3 432	—	—	—	—	—
Other governmental administration	383 965	233 454	55 661	41 477	22 944	13 554	8 382	6 093	2 400
Interest on general debt	946 601	892 449	30 988	10 908	5 970	4 040	814	1 432	—
Other and unallocable	1 309 621	971 491	126 232	99 486	50 328	26 827	15 618	14 549	5 090
Utility and liquor store expenditure	329 502	274 959	28 989	3 413	3 718	14 912	2 083	1 368	60
Employee retirement expenditure	1 162 359	1 040 114	81 834	31 032	4 270	5 109	—	—	—
Debt outstanding at end of fiscal year	15 288 547	14 168 898	547 264	220 688	101 444	214 171	14 457	19 547	2 078
Exhibit: Salaries and wages	10 027 008	8 075 391	871 233	456 413	280 529	121 882	128 504	67 717	25 339
PERCENT DISTRIBUTION									
Number of counties	100.0	22.8	12.3	10.5	12.3	10.5	12.3	12.3	7.0
Population, 1990	100.0	81.0	9.0	4.2	2.9	1.4	.9	.4	.1
Revenue	100.0	81.0	9.0	4.2	2.5	1.5	1.0	.6	.2
General revenue	100.0	80.3	9.1	4.3	2.7	1.5	1.1	.7	.2
Intergovernmental revenue	100.0	81.9	8.0	3.7	3.0	1.6	1.0	.6	.2
Federal Government	100.0	78.6	8.4	5.1	4.3	1.3	1.1	.8	.2
State government	100.0	81.6	8.2	3.7	3.0	1.6	1.0	.6	.2
From own sources	100.0	78.1	10.7	5.3	2.4	1.4	1.3	.7	.2
Taxes	100.0	82.3	7.7	4.3	2.6	1.5	.9	.6	.2
Property	100.0	83.7	7.4	4.0	2.3	1.2	.8	.5	.2
Other	100.0	71.7	10.3	6.6	4.6	3.1	1.7	1.8	.3
Charges and miscellaneous	100.0	71.9	15.1	6.7	2.0	1.2	1.8	.9	.3
Utility and liquor store revenue	100.0	54.1	24.1	1.2	1.3	16.7	2.3	.3	—
Employee retirement revenue	100.0	90.2	6.5	2.8	.2	.3	—	—	—
Expenditure	100.0	80.6	9.0	4.3	2.7	1.5	1.1	.6	.2
General expenditure	100.0	80.2	9.1	4.4	2.8	1.5	1.1	.7	.2
Current expenditure	100.0	79.4	9.5	4.6	2.9	1.6	1.2	.7	.2
Capital outlay	100.0	92.1	3.1	2.4	1.1	.7	.4	.2	.1
Education services:									
Education	100.0	63.3	14.0	8.7	5.3	4.2	2.5	1.3	.5
Libraries	100.0	78.8	8.6	6.3	2.9	1.4	1.1	.7	.2
Social services and income maintenance:									
Public welfare	100.0	82.1	8.6	3.6	2.9	1.5	.8	.4	.1
Hospitals	100.0	81.3	11.3	4.9	—	.2	1.6	.5	.2
Health	100.0	75.9	11.6	5.6	3.6	1.7	.8	.6	.2

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	69.5	10.3	5.6	4.9	3.1	3.1	2.3	1.1
Capital outlay	100.0	95.6	1.5	.6	.6	.4	.7	.3	.3
Air transportation	100.0	86.4	3.1	1.8	4.2	1.0	1.2	2.1	.2
Other transportation	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	81.1	8.3	3.9	2.8	1.6	1.2	.9	.3
Fire protection	100.0	86.2	6.8	4.0	1.7	.5	.6	.1	—
Correction	100.0	82.0	8.5	3.3	3.1	1.5	.9	.6	.1
Protective inspection and regulation	100.0	47.5	22.5	8.8	8.1	5.9	4.2	2.4	.6
Environment and housing:									
Natural resources	100.0	93.8	3.6	1.1	1.0	.2	.1	.1	—
Parks and recreation	100.0	88.6	5.6	3.6	.8	.5	.3	.4	.1
Housing and community development	100.0	96.8	.1	2.7	—	—	.3	—	—
Sewerage	100.0	76.4	6.2	10.1	.6	6.5	—	.2	—
Solid waste management	100.0	78.1	12.4	2.4	2.0	.9	2.8	1.1	.4
Governmental administration:									
Financial administration	100.0	75.8	9.1	5.9	3.6	2.4	1.8	1.1	.4
Judicial and legal	100.0	81.8	8.4	4.0	3.0	1.2	.9	.6	.1
General public buildings	100.0	98.1	.4	1.6	—	—	—	—	—
Other governmental administration	100.0	60.8	14.5	10.8	6.0	3.5	2.2	1.6	.6
Interest on general debt	100.0	94.3	3.3	1.2	.6	.4	.1	.2	—
Other and unallocable	100.0	74.2	9.6	7.6	3.8	2.0	1.2	1.1	.4
Utility and liquor store expenditure	100.0	83.4	8.8	1.0	1.1	4.5	.6	.4	—
Employee retirement expenditure	100.0	89.5	7.0	2.7	.4	.4	—	—	—
Debt outstanding at end of fiscal year	100.0	92.7	3.6	1.4	.7	1.4	.1	.1	—
Exhibit: Salaries and wages	100.0	80.5	8.7	4.6	2.8	1.2	1.3	.7	.3
PER CAPITA (DOLLARS)									
Revenue	1 187.03	1 186.80	1 184.05	1 201.88	1 017.73	1 196.57	1 337.67	1 652.39	2 655.81
General revenue	1 094.67	1 085.52	1 110.78	1 140.60	1 009.86	1 136.38	1 328.75	1 650.10	2 655.02
Intergovernmental revenue	641.08	648.16	572.43	565.45	647.66	710.74	702.87	916.42	1 365.43
Federal Government	16.96	16.47	15.74	20.72	24.93	15.66	21.00	32.21	49.32
State government	601.17	605.90	547.27	533.96	614.43	677.70	675.64	849.33	1 237.65
From own sources	453.60	437.36	538.35	575.15	362.19	425.64	625.88	733.69	1 289.59
Taxes	270.72	275.07	231.02	280.16	235.87	271.60	259.72	372.35	661.00
Property	239.69	247.61	195.53	230.84	187.02	205.74	203.37	249.91	561.44
Other	31.03	27.46	35.49	49.32	48.86	65.87	56.36	122.44	99.56
Charges and miscellaneous	182.88	162.29	307.33	294.99	126.32	154.04	366.15	361.34	628.59
Utility and liquor store revenue	3.56	2.38	9.52	1.05	1.54	41.03	8.92	2.29	.79
Employee retirement revenue	88.80	98.90	63.74	60.24	6.34	19.16	—	—	—
Expenditure	1 131.43	1 125.97	1 132.45	1 179.15	1 023.02	1 182.04	1 296.58	1 596.53	2 571.12
General expenditure	1 080.05	1 070.04	1 090.11	1 150.69	1 013.67	1 134.39	1 288.81	1 586.00	2 568.63
Current expenditure	1 011.30	991.89	1 066.59	1 111.69	988.62	1 099.08	1 260.39	1 553.30	2 495.33
Capital outlay	68.75	78.15	23.52	39.01	25.06	35.31	28.42	32.71	73.30
Education services:									
Education	50.38	39.39	78.47	105.29	91.28	146.99	138.90	151.72	299.56
Libraries	8.47	8.24	8.08	12.77	8.23	8.09	10.35	14.19	18.99
Social services and income maintenance:									
Public welfare	356.24	361.31	339.50	304.52	355.40	358.03	307.44	357.79	351.63
Hospitals	106.75	107.19	133.28	125.86	.55	12.55	186.88	113.76	315.89
Health	95.57	89.59	122.80	127.36	115.87	115.24	87.90	132.45	202.62
Transportation:									
Highways	34.51	29.64	39.30	46.66	57.86	74.78	115.10	180.04	445.67
Capital outlay	10.59	12.51	1.79	1.43	2.04	2.78	7.78	8.27	37.86
Air transportation	3.02	3.22	1.06	1.28	4.31	2.14	3.85	14.32	7.56
Other transportation	1.62	2.00	—	—	—	—	—	.08	—
Public safety:									
Police protection	56.94	57.05	52.32	53.24	53.92	62.16	71.23	116.95	171.87
Fire protection	20.54	21.86	15.56	19.78	12.02	6.55	13.90	5.23	8.93
Correction	68.71	69.61	64.72	55.05	71.97	72.12	64.07	90.31	76.21
Protective inspection and regulation	4.37	2.56	10.89	9.23	12.09	17.70	20.07	23.61	31.25
Environment and housing:									
Natural resources	21.11	24.44	8.47	5.74	7.08	3.39	2.80	5.92	3.78
Parks and recreation	14.27	15.62	8.91	12.34	4.07	4.59	5.11	13.22	21.15
Housing and community development	10.88	13.00	.15	7.17	.10	—	3.48	—	—
Sewerage	5.81	5.48	4.03	14.08	1.27	25.98	—	2.06	—
Solid waste management	12.36	11.92	16.99	7.13	8.31	7.26	37.19	30.43	59.13
Governmental administration:									
Financial administration	21.32	19.95	21.55	29.93	26.13	34.81	41.29	53.32	95.24
Judicial and legal	88.84	89.76	82.39	84.95	90.51	76.31	86.63	110.69	147.89
General public buildings	7.43	8.99	.29	2.84	—	—	—	—	—
Other governmental administration	13.22	9.93	21.27	34.27	26.84	32.25	31.28	46.90	99.73
Interest on general debt	32.60	37.96	11.84	9.01	6.98	9.61	3.04	11.02	—
Other and unallocable	45.10	41.32	48.24	82.20	58.88	63.84	58.29	111.99	211.51
Utility and liquor store expenditure	11.35	11.69	11.08	2.82	4.35	35.49	7.77	10.53	2.49
Employee retirement expenditure	40.03	44.24	31.27	25.64	5.00	12.16	—	—	—
Debt outstanding at end of fiscal year	526.54	602.63	209.12	182.34	118.68	509.67	53.96	150.46	86.35
Exhibit: Salaries and wages	345.33	343.46	332.92	377.10	328.19	290.04	479.59	521.23	1 052.94

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
COLORADO									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	62	—	4	2	2	2	3	18	31
Population, 1990	2 826 784	—	1 491 993	411 475	254 872	153 536	94 531	283 605	136 772
Revenue	1 591 418	—	667 368	164 275	157 714	87 678	60 225	299 153	155 005
General revenue	1 575 581	—	655 814	161 662	157 714	87 678	60 225	297 771	154 717
Intergovernmental revenue	565 124	—	219 490	52 958	76 199	25 807	22 049	101 382	67 239
Federal Government	43 318	—	8 202	5 677	1 853	1 351	3 402	18 317	4 516
State government	471 426	—	167 515	46 670	72 934	24 262	17 390	80 960	61 695
From own sources	1 010 457	—	436 324	108 704	81 515	61 871	38 176	196 389	87 478
Taxes	658 363	—	305 908	81 083	51 175	42 292	19 024	106 857	52 024
Property	521 206	—	254 280	77 142	44 056	27 485	10 690	62 624	44 929
Other	137 157	—	51 628	3 941	7 119	14 807	8 334	44 233	7 095
Charges and miscellaneous	352 094	—	130 416	27 621	30 340	19 579	19 152	89 532	35 454
Utility and liquor store revenue	1 670	—	—	—	—	—	—	1 382	288
Employee retirement revenue	14 167	—	11 554	2 613	—	—	—	—	—
Expenditure	1 577 236	—	665 413	157 180	142 735	96 655	61 528	285 136	168 589
General expenditure	1 566 462	—	661 962	155 934	142 735	96 655	61 528	279 342	168 306
Current expenditure	1 369 222	—	562 603	144 810	135 414	69 759	54 738	250 426	151 472
Capital outlay	197 240	—	99 359	11 124	7 321	26 896	6 790	28 916	16 834
Education services:									
Education	4 568	—	1 252	453	1 825	—	—	881	157
Libraries	37 680	—	28 651	229	2 263	1 996	974	2 144	1 423
Social services and income maintenance:									
Public welfare	332 612	—	143 139	37 763	46 841	14 553	13 367	50 540	26 409
Hospitals	35 429	—	—	—	—	—	—	22 190	13 239
Health	68 368	—	28 976	11 249	10 125	2 516	1 415	6 846	7 241
Transportation:									
Highways	236 144	—	68 699	22 628	16 147	18 752	10 302	49 795	49 821
Capital outlay	44 739	—	8 396	2 393	2 942	10 145	3 057	9 781	8 025
Air transportation	26 045	—	10 392	—	—	—	1 889	12 577	1 187
Other transportation	1 482	—	—	—	—	—	—	1 420	62
Public safety:									
Police protection	102 632	—	40 265	14 714	7 466	9 300	4 417	15 491	10 979
Fire protection	1 041	—	457	—	—	7	18	124	435
Correction	94 871	—	44 415	11 629	9 282	15 022	2 548	7 918	4 057
Protective inspection and regulation	5 122	—	1 068	491	300	820	217	1 564	662
Environment and housing:									
Natural resources	8 589	—	1 338	394	564	476	644	2 477	2 696
Parks and recreation	33 511	—	21 054	5 088	976	2 025	134	2 202	2 032
Housing and community development	8 436	—	1 590	1 331	2 554	60	387	1 140	1 374
Sewerage	1 501	—	—	—	—	—	—	1 485	16
Solid waste management	7 639	—	387	1 400	256	329	737	2 962	1 568
Governmental administration:									
Financial administration	70 241	—	23 373	8 392	5 110	4 801	3 698	13 708	11 159
Judicial and legal	47 363	—	25 635	4 723	4 091	2 361	2 089	5 751	2 713
General public buildings	37 122	—	10 059	5 406	4 892	1 519	2 415	9 100	3 731
Other governmental administration	77 552	—	28 235	7 612	3 708	4 294	4 258	15 062	14 383
Interest on general debt	168 870	—	95 922	7 166	13 705	11 723	7 897	31 553	904
Other and unallocable	159 644	—	87 055	15 266	12 630	6 101	4 122	22 412	12 058
Utility and liquor store expenditure	6 077	—	—	—	—	—	—	5 794	283
Employee retirement expenditure	4 697	—	3 451	1 246	—	—	—	—	—
Debt outstanding at end of fiscal year	2 383 700	—	1 525 652	94 842	187 113	131 590	79 101	350 773	14 629
Exhibit: Salaries and wages	457 849	—	198 414	66 547	40 073	24 676	12 786	71 832	43 521
PERCENT DISTRIBUTION									
Number of counties	100.0	—	6.5	3.2	3.2	3.2	4.8	29.0	50.0
Population, 1990	100.0	—	52.8	14.6	9.0	5.4	3.3	10.0	4.8
Revenue	100.0	—	41.9	10.3	9.9	5.5	3.8	18.8	9.7
General revenue	100.0	—	41.6	10.3	10.0	5.6	3.8	18.9	9.8
Intergovernmental revenue	100.0	—	38.8	9.4	13.5	4.6	3.9	17.9	11.9
Federal Government	100.0	—	18.9	13.1	4.3	3.1	7.9	42.3	10.4
State government	100.0	—	35.5	9.9	15.5	5.1	3.7	17.2	13.1
From own sources	100.0	—	43.2	10.8	8.1	6.1	3.8	19.4	8.7
Taxes	100.0	—	46.5	12.3	7.8	6.4	2.9	16.2	7.9
Property	100.0	—	48.8	14.8	8.5	5.3	2.1	12.0	8.6
Other	100.0	—	37.6	2.9	5.2	10.8	6.1	32.2	5.2
Charges and miscellaneous	100.0	—	37.0	7.8	8.6	5.6	5.4	25.4	10.1
Utility and liquor store revenue	100.0	—	—	—	—	—	—	82.8	17.2
Employee retirement revenue	100.0	—	81.6	18.4	—	—	—	—	—
Expenditure	100.0	—	42.2	10.0	9.0	6.1	3.9	18.1	10.7
General expenditure	100.0	—	42.3	10.0	9.1	6.2	3.9	17.8	10.7
Current expenditure	100.0	—	41.1	10.6	9.9	5.1	4.0	18.3	11.1
Capital outlay	100.0	—	50.4	5.6	3.7	13.6	3.4	14.7	8.5
Education services:									
Education	100.0	—	27.4	9.9	40.0	—	—	19.3	3.4
Libraries	100.0	—	76.0	.6	6.0	5.3	2.6	5.7	3.8
Social services and income maintenance:									
Public welfare	100.0	—	43.0	11.4	14.1	4.4	4.0	15.2	7.9
Hospitals	100.0	—	—	—	—	—	—	62.6	37.4
Health	100.0	—	42.4	16.5	14.8	3.7	2.1	10.0	10.6

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	29.1	9.6	6.8	7.9	4.4	21.1	21.1
Capital outlay	100.0	—	18.8	5.3	6.6	22.7	6.8	21.9	17.9
Air transportation	100.0	—	39.9	—	—	—	7.3	48.3	4.6
Other transportation	100.0	—	—	—	—	—	—	95.8	4.2
Public safety:									
Police protection	100.0	—	39.2	14.3	7.3	9.1	4.3	15.1	10.7
Fire protection	100.0	—	43.9	—	—	.7	1.7	11.9	41.8
Correction	100.0	—	46.8	12.3	9.8	15.8	2.7	8.3	4.3
Protective inspection and regulation	100.0	—	20.9	9.6	5.9	16.0	4.2	30.5	12.9
Environment and housing:									
Natural resources	100.0	—	15.6	4.6	6.6	5.5	7.5	28.8	31.4
Parks and recreation	100.0	—	62.8	15.2	2.9	6.0	.4	6.6	6.1
Housing and community development	100.0	—	18.8	15.8	30.3	.7	4.6	13.5	16.3
Sewerage	100.0	—	—	—	—	—	—	98.9	1.1
Solid waste management	100.0	—	5.1	18.3	3.4	4.3	9.6	38.8	20.5
Governmental administration:									
Financial administration	100.0	—	33.3	11.9	7.3	6.8	5.3	19.5	15.9
Judicial and legal	100.0	—	54.1	10.0	8.6	5.0	4.4	12.1	5.7
General public buildings	100.0	—	27.1	14.6	13.2	4.1	6.5	24.5	10.1
Other governmental administration	100.0	—	36.4	9.8	4.8	5.5	5.5	19.4	18.5
Interest on general debt	100.0	—	56.8	4.2	8.1	6.9	4.7	18.7	.5
Other and unallocable	100.0	—	54.5	9.6	7.9	3.8	2.6	14.0	7.6
Utility and liquor store expenditure	100.0	—	—	—	—	—	—	95.3	4.7
Employee retirement expenditure	100.0	—	73.5	26.5	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	64.0	4.0	7.8	5.5	3.3	14.7	.6
Exhibit: Salaries and wages	100.0	—	43.3	14.5	8.8	5.4	2.8	15.7	9.5
PER CAPITA (DOLLARS)									
Revenue	562.98	—	447.30	399.23	618.80	571.06	637.09	1 054.82	1 133.31
General revenue	557.38	—	439.56	392.88	618.80	571.06	637.09	1 049.95	1 131.20
Intergovernmental revenue	199.92	—	147.11	128.70	298.97	168.08	233.25	357.48	491.61
Federal Government	15.32	—	5.50	13.80	7.27	8.80	35.99	64.59	33.02
State government	166.77	—	112.28	113.42	286.16	158.02	183.96	285.47	451.08
From own sources	357.46	—	292.44	264.18	319.83	402.97	403.85	692.47	639.59
Taxes	232.90	—	205.03	197.05	200.79	275.45	201.25	376.76	380.37
Property	184.38	—	170.43	187.48	172.86	179.01	113.08	220.81	328.50
Other	48.52	—	34.60	9.58	27.93	96.44	88.16	155.97	51.87
Charges and miscellaneous	124.56	—	87.41	67.13	119.04	127.52	202.60	315.69	259.22
Utility and liquor store revenue .....	.59	—	—	—	—	—	—	4.87	2.11
Employee retirement revenue	5.01	—	7.74	6.35	—	—	—	—	—
Expenditure	557.96	—	445.99	381.99	560.03	629.53	650.88	1 005.40	1 232.63
General expenditure	554.15	—	443.68	378.96	560.03	629.53	650.88	984.97	1 230.56
Current expenditure	484.37	—	377.08	351.93	531.30	454.35	579.05	883.01	1 107.48
Capital outlay	69.78	—	66.59	27.03	28.72	175.18	71.83	101.96	123.08
Education services:									
Education	1.62	—	.84	1.10	7.16	—	—	3.11	1.15
Libraries	13.33	—	19.20	.56	8.88	13.00	10.30	7.56	10.40
Social services and income maintenance:									
Public welfare	117.66	—	95.94	91.77	183.78	94.79	141.40	178.21	193.09
Hospitals	12.53	—	—	—	—	—	—	78.24	96.80
Health	24.19	—	19.42	27.34	39.73	16.39	14.97	24.14	52.94
Transportation:									
Highways	83.54	—	46.05	54.99	63.35	122.13	108.98	175.58	364.26
Capital outlay	15.83	—	5.63	5.82	11.54	66.08	32.34	34.49	58.67
Air transportation	9.21	—	6.97	—	—	—	19.98	44.35	8.68
Other transportation .....	.52	—	—	—	—	—	—	5.01	.45
Public safety:									
Police protection	36.31	—	26.99	35.76	29.29	60.57	46.73	54.62	80.27
Fire protection .....	.37	—	.31	—	—	.05	.19	.44	3.18
Correction	33.56	—	29.77	28.26	36.42	97.84	26.95	27.92	29.66
Protective inspection and regulation	1.81	—	.72	1.19	1.18	5.34	2.30	5.51	4.84
Environment and housing:									
Natural resources	3.04	—	.90	.96	2.21	3.10	6.81	8.73	19.71
Parks and recreation	11.85	—	14.11	12.37	3.83	13.19	1.42	7.76	14.86
Housing and community development	2.98	—	1.07	3.23	10.02	.39	4.09	4.02	10.05
Sewerage .....	.53	—	—	—	—	—	—	5.24	.12
Solid waste management	2.70	—	.26	3.40	1.00	2.14	7.80	10.44	11.46
Governmental administration:									
Financial administration	24.85	—	15.67	20.39	20.05	31.27	39.12	48.33	81.59
Judicial and legal	16.76	—	17.18	11.48	16.05	15.38	22.10	20.28	19.84
General public buildings	13.13	—	6.74	13.14	19.19	9.89	25.55	32.09	27.28
Other governmental administration	27.43	—	18.92	18.50	14.55	27.97	45.04	53.11	105.16
Interest on general debt	59.74	—	64.29	17.42	53.77	76.35	83.54	111.26	6.61
Other and unallocable	56.48	—	58.35	37.10	49.55	39.74	43.60	79.03	88.16
Utility and liquor store expenditure	2.15	—	—	—	—	—	—	20.43	2.07
Employee retirement expenditure	1.66	—	2.31	3.03	—	—	—	—	—
Debt outstanding at end of fiscal year	843.26	—	1 022.56	230.49	734.14	857.06	836.77	1 236.84	106.96
Exhibit: Salaries and wages	161.97	—	132.99	161.73	157.23	160.72	135.26	253.28	318.20

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
DELAWARE									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	3	—	1	—	2	—	—	—	—
Population, 1990	666 168	—	441 946	—	224 222	—	—	—	—
Revenue	214 252	—	172 535	—	41 717	—	—	—	—
General revenue	197 816	—	156 751	—	41 065	—	—	—	—
Intergovernmental revenue	21 079	—	17 564	—	3 515	—	—	—	—
Federal Government	12 464	—	11 320	—	1 144	—	—	—	—
State government	8 067	—	5 696	—	2 371	—	—	—	—
From own sources	176 737	—	139 187	—	37 550	—	—	—	—
Taxes	71 241	—	57 930	—	13 311	—	—	—	—
Property	57 913	—	47 885	—	10 028	—	—	—	—
Other	13 328	—	10 045	—	3 283	—	—	—	—
Charges and miscellaneous	105 496	—	81 257	—	24 239	—	—	—	—
Utility and liquor store revenue	652	—	—	—	652	—	—	—	—
Employee retirement revenue	15 784	—	15 784	—	—	—	—	—	—
Expenditure	211 689	—	156 596	—	55 093	—	—	—	—
General expenditure	206 065	—	151 573	—	54 492	—	—	—	—
Current expenditure	176 669	—	141 818	—	34 851	—	—	—	—
Capital outlay	29 396	—	9 755	—	19 641	—	—	—	—
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	5 661	—	4 291	—	1 370	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	851	—	733	—	118	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	6 577	—	4 415	—	2 162	—	—	—	—
Transportation:	—	—	—	—	—	—	—	—	—
Highways	1 980	—	1 722	—	258	—	—	—	—
Capital outlay	1	—	—	—	1	—	—	—	—
Air transportation	2 657	—	2 582	—	75	—	—	—	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	24 355	—	23 970	—	385	—	—	—	—
Fire protection	2 790	—	1 268	—	1 522	—	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	2 630	—	2 064	—	566	—	—	—	—
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	7 058	—	6 879	—	179	—	—	—	—
Parks and recreation	11 191	—	10 685	—	506	—	—	—	—
Housing and community development	13 638	—	12 126	—	1 512	—	—	—	—
Sewerage	55 084	—	28 950	—	26 134	—	—	—	—
Solid waste management	2 863	—	—	—	2 863	—	—	—	—
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	8 059	—	5 027	—	3 032	—	—	—	—
Judicial and legal	5 927	—	4 728	—	1 199	—	—	—	—
General public buildings	3 459	—	2 132	—	1 327	—	—	—	—
Other governmental administration	9 043	—	6 813	—	2 230	—	—	—	—
Interest on general debt	37 061	—	31 285	—	5 776	—	—	—	—
Other and unallocable	5 181	—	1 903	—	3 278	—	—	—	—
Utility and liquor store expenditure	601	—	—	—	601	—	—	—	—
Employee retirement expenditure	5 023	—	5 023	—	—	—	—	—	—
Debt outstanding at end of fiscal year	522 999	—	406 087	—	116 912	—	—	—	—
Exhibit: Salaries and wages	68 205	—	58 129	—	10 076	—	—	—	—
PERCENT DISTRIBUTION									
Number of counties	100.0	—	33.3	—	66.7	—	—	—	—
Population, 1990	100.0	—	66.3	—	33.7	—	—	—	—
Revenue	100.0	—	80.5	—	19.5	—	—	—	—
General revenue	100.0	—	79.2	—	20.8	—	—	—	—
Intergovernmental revenue	100.0	—	83.3	—	16.7	—	—	—	—
Federal Government	100.0	—	90.8	—	9.2	—	—	—	—
State government	100.0	—	70.6	—	29.4	—	—	—	—
From own sources	100.0	—	78.8	—	21.2	—	—	—	—
Taxes	100.0	—	81.3	—	18.7	—	—	—	—
Property	100.0	—	82.7	—	17.3	—	—	—	—
Other	100.0	—	75.4	—	24.6	—	—	—	—
Charges and miscellaneous	100.0	—	77.0	—	23.0	—	—	—	—
Utility and liquor store revenue	100.0	—	—	—	100.0	—	—	—	—
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	—	74.0	—	26.0	—	—	—	—
General expenditure	100.0	—	73.6	—	26.4	—	—	—	—
Current expenditure	100.0	—	80.3	—	19.7	—	—	—	—
Capital outlay	100.0	—	33.2	—	66.8	—	—	—	—
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	75.8	—	24.2	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	—	86.1	—	13.9	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	67.1	—	32.9	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	87.0	—	13.0	—	—	—	—
Capital outlay	100.0	—	—	—	100.0	—	—	—	—
Air transportation	100.0	—	97.2	—	2.8	—	—	—	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	98.4	—	1.6	—	—	—	—
Fire protection	100.0	—	45.4	—	54.6	—	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	78.5	—	21.5	—	—	—	—
Environment and housing:									
Natural resources	100.0	—	97.5	—	2.5	—	—	—	—
Parks and recreation	100.0	—	95.5	—	4.5	—	—	—	—
Housing and community development	100.0	—	88.9	—	11.1	—	—	—	—
Sewerage	100.0	—	52.6	—	47.4	—	—	—	—
Solid waste management	100.0	—	—	—	100.0	—	—	—	—
Governmental administration:									
Financial administration	100.0	—	62.4	—	37.6	—	—	—	—
Judicial and legal	100.0	—	79.8	—	20.2	—	—	—	—
General public buildings	100.0	—	61.6	—	38.4	—	—	—	—
Other governmental administration	100.0	—	75.3	—	24.7	—	—	—	—
Interest on general debt	100.0	—	84.4	—	15.6	—	—	—	—
Other and unallocable	100.0	—	36.7	—	63.3	—	—	—	—
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	—	77.6	—	22.4	—	—	—	—
Exhibit: Salaries and wages	100.0	—	85.2	—	14.8	—	—	—	—
PER CAPITA (DOLLARS)									
Revenue	321.62	—	390.40	—	186.05	—	—	—	—
General revenue	296.95	—	354.68	—	183.14	—	—	—	—
Intergovernmental revenue	31.64	—	39.74	—	15.68	—	—	—	—
Federal Government	18.71	—	25.61	—	5.10	—	—	—	—
State government	12.11	—	12.89	—	10.57	—	—	—	—
From own sources	265.30	—	314.94	—	167.47	—	—	—	—
Taxes	106.94	—	131.08	—	59.37	—	—	—	—
Property	86.93	—	108.35	—	44.72	—	—	—	—
Other	20.01	—	22.73	—	14.64	—	—	—	—
Charges and miscellaneous	158.36	—	183.86	—	108.10	—	—	—	—
Utility and liquor store revenue .....	.98	—	—	—	2.91	—	—	—	—
Employee retirement revenue	23.69	—	35.71	—	—	—	—	—	—
Expenditure	317.77	—	354.33	—	245.71	—	—	—	—
General expenditure	309.33	—	342.97	—	243.03	—	—	—	—
Current expenditure	265.20	—	320.89	—	155.43	—	—	—	—
Capital outlay	44.13	—	22.07	—	87.60	—	—	—	—
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	8.50	—	9.71	—	6.11	—	—	—	—
Social services and income maintenance:									
Public welfare	1.28	—	1.66	—	.53	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	9.87	—	9.99	—	9.64	—	—	—	—
Transportation:									
Highways	2.97	—	3.90	—	1.15	—	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation	3.99	—	5.84	—	.33	—	—	—	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	36.56	—	54.24	—	1.72	—	—	—	—
Fire protection	4.19	—	2.87	—	6.79	—	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	3.95	—	4.67	—	2.52	—	—	—	—
Environment and housing:									
Natural resources	10.59	—	15.57	—	.80	—	—	—	—
Parks and recreation	16.80	—	24.18	—	2.26	—	—	—	—
Housing and community development	20.47	—	27.44	—	6.74	—	—	—	—
Sewerage	82.69	—	65.51	—	116.55	—	—	—	—
Solid waste management	4.30	—	—	—	12.77	—	—	—	—
Governmental administration:									
Financial administration	12.10	—	11.37	—	13.52	—	—	—	—
Judicial and legal	8.90	—	10.70	—	5.35	—	—	—	—
General public buildings	5.19	—	4.82	—	5.92	—	—	—	—
Other governmental administration	13.57	—	15.42	—	9.95	—	—	—	—
Interest on general debt	55.63	—	70.79	—	25.76	—	—	—	—
Other and unallocable	7.78	—	4.31	—	14.62	—	—	—	—
Utility and liquor store expenditure .....	.90	—	—	—	2.68	—	—	—	—
Employee retirement expenditure	7.54	—	11.37	—	—	—	—	—	—
Debt outstanding at end of fiscal year	785.09	—	918.86	—	521.41	—	—	—	—
Exhibit: Salaries and wages	102.38	—	131.53	—	44.94	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
FLORIDA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	66	6	8	7	7	7	11	15	5
Population, 1990	12 264 955	6 419 304	2 619 419	1 235 003	797 474	560 686	365 175	230 522	37 372
Revenue	10 922 276	6 949 870	1 692 022	903 972	564 635	454 859	202 826	131 167	22 925
General revenue	10 426 202	6 631 357	1 599 239	857 178	537 278	444 809	202 826	130 970	22 545
Intergovernmental revenue	1 675 548	1 045 453	263 280	129 359	78 886	63 657	46 718	39 426	8 769
Federal Government	381 804	280 835	52 539	19 708	5 391	10 168	4 848	6 766	1 549
State government	1 217 694	711 118	199 355	106 147	71 395	52 453	39 969	30 247	7 010
From own sources	8 750 654	5 585 904	1 335 959	727 819	458 392	381 152	156 108	91 544	13 776
Taxes	4 162 658	2 456 984	678 130	399 521	252 665	220 813	94 836	50 118	9 591
Property	3 275 684	1 951 659	536 754	312 658	189 602	167 844	71 424	36 866	8 877
Other	886 974	505 325	141 376	86 863	63 063	52 969	23 412	13 252	714
Charges and miscellaneous	4 587 996	3 128 920	657 829	328 298	205 727	160 339	61 272	41 426	4 185
Utility and liquor store revenue	496 074	318 513	92 783	46 794	27 357	10 050	—	197	380
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	11 236 107	7 150 406	1 728 331	908 239	639 401	473 290	185 971	127 350	23 119
General expenditure	10 127 550	6 486 030	1 549 876	799 583	529 277	430 764	185 827	124 826	21 367
Current expenditure	8 380 656	5 327 352	1 275 911	671 417	449 225	368 999	159 050	108 580	20 122
Capital outlay	1 746 894	1 158 678	273 965	128 166	80 052	61 765	26 777	16 246	1 245
Education services:									
Education	4 044	4 044	—	—	—	—	—	—	—
Libraries	180 707	99 252	40 149	21 499	7 447	8 426	2 486	1 343	105
Social services and income maintenance:									
Public welfare	212 482	156 965	26 239	8 694	9 331	7 316	2 257	1 483	197
Hospitals	863 064	785 229	53 288	1 835	871	2 936	5 636	13 124	145
Health	229 456	61 400	65 555	35 242	21 390	24 095	13 632	6 775	1 367
Transportation:									
Highways	907 492	397 704	214 387	81 279	93 867	59 910	36 705	19 794	3 846
Capital outlay	466 031	248 193	100 720	33 853	40 687	24 144	13 560	4 624	250
Air transportation	599 545	550 119	29 384	7 269	8 411	2 138	1 867	357	—
Other transportation	129 357	115 287	9 369	3 152	223	1 256	—	70	—
Public safety:									
Police protection	1 027 296	600 045	162 324	106 973	61 530	55 655	24 441	13 342	2 986
Fire protection	338 138	232 988	43 655	24 335	19 138	10 532	4 984	2 232	274
Correction	807 683	521 784	96 267	90 533	30 101	40 269	14 696	11 764	2 269
Protective inspection and regulation	86 748	39 112	19 898	9 969	8 904	5 526	2 170	970	199
Environment and housing:									
Natural resources	107 150	52 861	30 453	15 526	1 634	3 283	2 253	911	229
Parks and recreation	388 090	226 128	92 939	28 585	21 536	14 285	3 596	791	230
Housing and community development	166 861	136 279	21 421	4 057	608	1 114	2 146	1 236	—
Sewerage	278 637	257 813	—	9 914	5 937	4 836	12	125	—
Solid waste management	606 484	281 836	149 130	62 348	45 928	41 261	14 063	9 982	1 936
Governmental administration:									
Financial administration	434 646	202 013	97 561	46 542	33 751	29 788	13 242	9 943	1 806
Judicial and legal	476 492	312 313	76 700	37 773	20 375	14 956	8 166	5 019	1 190
General public buildings	103 109	103 109	—	—	—	—	—	—	—
Other governmental administration	186 820	97 258	30 352	20 792	10 653	12 820	7 126	5 893	1 926
Interest on general debt	1 259 715	842 028	154 898	103 548	84 036	57 144	11 985	6 076	—
Other and unallocable	733 534	410 463	135 907	79 178	43 606	33 218	14 364	13 596	2 662
Utility and liquor store expenditure	1 108 557	664 376	178 455	108 656	110 124	42 526	144	2 524	1 752
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	20 202 575	12 860 605	2 978 155	1 755 452	1 464 141	868 160	184 195	86 782	5 085
Exhibit: Salaries and wages	3 599 399	2 071 333	653 312	336 588	215 594	169 814	82 424	58 089	12 245
PERCENT DISTRIBUTION									
Number of counties	100.0	9.1	12.1	10.6	10.6	10.6	16.7	22.7	7.6
Population, 1990	100.0	52.3	21.4	10.1	6.5	4.6	3.0	1.9	.3
Revenue	100.0	63.6	15.5	8.3	5.2	4.2	1.9	1.2	.2
General revenue	100.0	63.6	15.3	8.2	5.2	4.3	1.9	1.3	.2
Intergovernmental revenue	100.0	62.4	15.7	7.7	4.7	3.8	2.8	2.4	.5
Federal Government	100.0	73.6	13.8	5.2	1.4	2.7	1.3	1.8	.4
State government	100.0	58.4	16.4	8.7	5.9	4.3	3.3	2.5	.6
From own sources	100.0	63.8	15.3	8.3	5.2	4.4	1.8	1.0	.2
Taxes	100.0	59.0	16.3	9.6	6.1	5.3	2.3	1.2	.2
Property	100.0	59.6	16.4	9.5	5.8	5.1	2.2	1.1	.3
Other	100.0	57.0	15.9	9.8	7.1	6.0	2.6	1.5	.1
Charges and miscellaneous	100.0	68.2	14.3	7.2	4.5	3.5	1.3	.9	.1
Utility and liquor store revenue	100.0	64.2	18.7	9.4	5.5	2.0	—	—	.1
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	63.6	15.4	8.1	5.7	4.2	1.7	1.1	.2
General expenditure	100.0	64.0	15.3	7.9	5.2	4.3	1.8	1.2	.2
Current expenditure	100.0	63.6	15.2	8.0	5.4	4.4	1.9	1.3	.2
Capital outlay	100.0	66.3	15.7	7.3	4.6	3.5	1.5	.9	.1
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	54.9	22.2	11.9	4.1	4.7	1.4	.7	.1
Social services and income maintenance:									
Public welfare	100.0	73.9	12.3	4.1	4.4	3.4	1.1	.7	.1
Hospitals	100.0	91.0	6.2	.2	.1	.3	.7	1.5	—
Health	100.0	26.8	28.6	15.4	9.3	10.5	5.9	3.0	.6

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	43.8	23.6	9.0	10.3	6.6	4.0	2.2	.4
Capital outlay	100.0	53.3	21.6	7.3	8.7	5.2	2.9	1.0	.1
Air transportation	100.0	91.8	4.9	1.2	1.4	.4	.3	.1	—
Other transportation	100.0	89.1	7.2	2.4	.2	1.0	—	.1	—
Public safety:									
Police protection	100.0	58.4	15.8	10.4	6.0	5.4	2.4	1.3	.3
Fire protection	100.0	68.9	12.9	7.2	5.7	3.1	1.5	.7	.1
Correction	100.0	64.6	11.9	11.2	3.7	5.0	1.8	1.5	.3
Protective inspection and regulation	100.0	45.1	22.9	11.5	10.3	6.4	2.5	1.1	.2
Environment and housing:									
Natural resources	100.0	49.3	28.4	14.5	1.5	3.1	2.1	.9	.2
Parks and recreation	100.0	58.3	23.9	7.4	5.5	3.7	.9	.2	.1
Housing and community development	100.0	81.7	12.8	2.4	.4	.7	1.3	.7	—
Sewerage	100.0	92.5	—	3.6	2.1	1.7	—	—	—
Solid waste management	100.0	46.5	24.6	10.3	7.6	6.8	2.3	1.6	.3
Governmental administration:									
Financial administration	100.0	46.5	22.4	10.7	7.8	6.9	3.0	2.3	.4
Judicial and legal	100.0	65.5	16.1	7.9	4.3	3.1	1.7	1.1	.2
General public buildings	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration	100.0	52.1	16.2	11.1	5.7	6.9	3.8	3.2	1.0
Interest on general debt	100.0	66.8	12.3	8.2	6.7	4.5	1.0	.5	—
Other and unallocable	100.0	56.0	18.5	10.9	5.9	4.5	2.0	1.9	.4
Utility and liquor store expenditure	100.0	59.9	16.1	9.8	9.9	3.8	—	.2	.2
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	63.7	14.7	8.7	7.2	4.3	.9	.4	—
Exhibit: Salaries and wages	100.0	57.5	18.2	9.4	6.0	4.7	2.3	1.6	.3
PER CAPITA (DOLLARS)									
Revenue	890.53	1 082.65	645.95	731.96	708.03	811.25	555.42	569.00	613.43
General revenue	850.08	1 033.03	610.53	694.07	673.72	793.33	555.42	568.15	603.26
Intergovernmental revenue	136.61	162.86	100.51	104.74	98.92	113.53	127.93	171.03	234.64
Federal Government	31.13	43.75	20.06	15.96	6.76	18.13	13.28	29.35	41.45
State government	99.28	110.78	76.11	85.95	89.53	93.55	109.45	131.21	187.57
From own sources	713.47	870.17	510.02	589.33	574.80	679.80	427.49	397.12	368.62
Taxes	339.39	382.75	258.89	323.50	316.83	393.83	259.70	217.41	256.64
Property	267.08	304.03	204.91	253.16	237.75	299.35	195.59	159.92	237.53
Other	72.32	78.72	53.97	70.33	79.08	94.47	64.11	57.49	19.11
Charges and miscellaneous	374.07	487.42	251.14	265.83	265.97	285.97	167.79	179.71	111.98
Utility and liquor store revenue	40.45	49.62	35.42	37.89	34.30	17.92	—	.85	10.17
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	916.11	1 113.89	659.81	735.41	801.78	844.13	509.27	552.44	618.62
General expenditure	825.73	1 010.39	591.69	647.43	663.69	768.28	508.87	541.49	571.74
Current expenditure	683.30	829.90	487.10	543.66	563.31	658.12	435.54	471.02	538.42
Capital outlay	142.43	180.50	104.59	103.78	100.38	110.16	73.33	70.47	33.31
Education services:									
Education .....	.33	.63	—	—	—	—	—	—	—
Libraries	14.73	15.46	15.33	17.41	9.34	15.03	6.81	5.83	2.81
Social services and income maintenance:									
Public welfare	17.32	24.45	10.02	7.04	11.70	13.05	6.18	6.43	5.27
Hospitals	70.37	122.32	20.34	1.49	1.09	5.24	15.43	56.93	3.88
Health	18.71	9.56	25.03	28.54	26.82	42.97	37.33	29.39	36.58
Transportation:									
Highways	73.99	61.95	81.85	65.81	117.71	106.85	100.51	85.87	102.91
Capital outlay	38.00	38.66	38.45	27.41	51.02	43.06	37.13	20.06	6.69
Air transportation	48.88	85.70	11.22	5.89	10.55	3.81	5.11	1.55	—
Other transportation	10.55	17.96	3.58	2.55	.28	2.24	—	.30	—
Public safety:									
Police protection	83.76	93.48	61.97	86.62	77.16	99.26	66.93	57.88	79.90
Fire protection	27.57	36.29	16.67	19.70	24.00	18.78	13.65	9.68	7.33
Correction	65.85	81.28	36.75	73.31	37.75	71.82	40.24	51.03	60.71
Protective inspection and regulation	7.07	6.09	7.60	8.07	11.17	9.86	5.94	4.21	5.32
Environment and housing:									
Natural resources	8.74	8.23	11.63	12.57	2.05	5.86	6.17	3.95	6.13
Parks and recreation	31.64	35.23	35.48	23.15	27.01	25.48	9.85	3.43	6.15
Housing and community development	13.60	21.23	8.18	3.29	.76	1.99	5.88	5.36	—
Sewerage	22.72	40.16	—	8.03	7.44	8.63	.03	.54	—
Solid waste management	49.45	43.90	56.93	50.48	57.59	73.59	38.51	43.30	51.80
Governmental administration:									
Financial administration	35.44	31.47	37.25	37.69	42.32	53.13	36.26	43.13	48.32
Judicial and legal	38.85	48.65	29.28	30.59	25.55	26.67	22.36	21.77	31.84
General public buildings	8.41	16.06	—	—	—	—	—	—	—
Other governmental administration	15.23	15.15	11.59	16.84	13.36	22.86	19.51	25.56	51.54
Interest on general debt	102.71	131.17	59.13	83.84	105.38	101.92	32.82	26.36	—
Other and unallocable	59.81	63.94	51.88	64.55	54.68	59.25	39.33	58.98	71.23
Utility and liquor store expenditure	90.38	103.50	68.13	87.98	138.09	75.85	.39	10.95	46.88
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 647.18	2 003.43	1 136.95	1 421.42	1 835.97	1 548.39	504.40	376.46	136.06
Exhibit: Salaries and wages	293.47	322.67	249.41	272.54	270.35	302.87	225.71	251.99	327.65

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
GEORGIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	157	2	2	3	1	20	24	60	45
Population, 1990	6 211 344	1 194 788	800 655	588 706	149 967	1 378 003	827 161	968 156	303 908
Revenue	3 836 663	1 154 110	652 884	359 137	77 707	651 841	340 665	483 197	117 122
General revenue	3 590 573	1 058 931	558 886	346 497	75 235	634 725	334 454	465 437	116 408
Intergovernmental revenue	430 502	76 226	60 345	50 805	10 882	98 538	61 718	52 095	19 893
Federal Government	33 022	11 049	10 196	1 446	740	1 893	2 848	2 240	2 610
State government	365 891	58 181	38 479	45 942	9 233	93 058	56 708	47 775	16 515
From own sources	3 160 071	982 705	498 541	295 692	64 353	536 187	272 736	413 342	96 515
Taxes	2 401 771	783 006	354 335	231 607	54 794	425 935	216 575	257 781	77 738
Property	1 334 578	471 930	241 220	112 950	33 093	191 806	98 383	140 437	44 759
Other	1 067 193	311 076	113 115	118 657	21 701	234 129	118 192	117 344	32 979
Charges and miscellaneous	758 300	199 699	144 206	64 085	9 559	110 252	56 161	155 561	18 777
Utility and liquor store revenue	178 537	33 928	93 998	8 883	—	17 116	6 211	17 687	714
Employee retirement revenue	67 553	61 251	—	3 757	2 472	—	—	73	—
Expenditure	3 747 535	1 106 661	652 899	335 681	74 745	639 974	335 370	478 954	123 251
General expenditure	3 496 376	1 040 701	545 305	319 553	74 003	610 976	323 875	460 525	121 438
Current expenditure	2 947 028	923 743	393 605	257 385	69 403	511 105	269 215	415 843	106 729
Capital outlay	549 348	116 958	151 700	62 168	4 600	99 871	54 660	44 682	14 709
Education services:									
Education	794	21	—	—	—	309	247	147	70
Libraries	73 580	30 662	23 759	6 350	1 656	5 962	2 017	2 494	680
Social services and income maintenance:									
Public welfare	41 683	10 879	9 984	3 044	1 195	5 974	2 970	4 510	3 127
Hospitals	149 397	114 404	5 402	6 193	4 500	5 515	2 032	8 236	3 115
Health	322 517	77 001	18 192	40 037	9 308	84 076	47 575	34 386	11 942
Transportation:									
Highways	375 962	25 965	109 295	36 504	3 847	68 350	45 879	63 430	22 692
Capital outlay	174 789	6 839	80 051	24 529	249	24 845	15 373	18 265	4 638
Air transportation	10 271	2 643	2 361	—	—	1 763	3 152	261	91
Other transportation	169 012	168 208	—	—	240	479	3	63	19
Public safety:									
Police protection	281 415	60 203	47 013	32 435	5 896	62 178	28 915	33 317	11 458
Fire protection	158 605	35 831	51 818	15 157	2 948	33 793	8 734	8 243	2 081
Correction	197 179	45 374	14 680	34 875	5 698	43 326	28 165	20 604	4 457
Protective inspection and regulation	15 053	2 480	2 936	2 544	—	4 200	1 823	897	173
Environment and housing:									
Natural resources	14 360	1 058	6	247	167	1 896	7 193	2 238	1 555
Parks and recreation	94 840	30 075	26 972	6 426	1 203	14 051	7 535	7 038	1 540
Housing and community development	18 199	5 565	2 615	318	460	3 415	984	3 570	1 272
Sewerage	180 395	89 846	60 225	8 240	—	15 640	5 287	909	248
Solid waste management	95 904	32 457	4 462	3 488	1 242	17 573	15 089	16 672	4 921
Governmental administration:									
Financial administration	116 477	24 894	16 778	14 419	2 763	21 882	12 100	16 747	6 894
Judicial and legal	213 096	70 396	29 065	19 423	6 849	36 315	20 421	22 274	8 353
General public buildings	116 193	18 568	25 872	9 838	2 763	35 666	11 793	7 779	3 914
Other governmental administration	148 566	12 063	46 690	9 780	3 074	31 211	14 179	22 766	8 803
Interest on general debt	233 320	43 660	19 073	18 971	2 467	21 286	10 522	112 613	4 728
Other and unallocable	469 558	138 448	28 107	51 264	17 727	96 116	47 260	71 331	19 305
Utility and liquor store expenditure	224 634	42 026	107 594	14 313	—	28 998	11 495	18 395	1 813
Employee retirement expenditure	26 525	23 934	—	1 815	742	—	—	34	—
Debt outstanding at end of fiscal year	3 794 408	812 538	768 603	323 878	27 405	402 003	166 352	1 230 502	63 127
Exhibit: Salaries and wages	1 091 182	307 978	180 093	116 724	19 265	212 056	100 991	116 069	38 006
PERCENT DISTRIBUTION									
Number of counties	100.0	1.3	1.3	1.9	.6	12.7	15.3	38.2	28.7
Population, 1990	100.0	19.2	12.9	9.5	2.4	22.2	13.3	15.6	4.9
Revenue	100.0	30.1	17.0	9.4	2.0	17.0	8.9	12.6	3.1
General revenue	100.0	29.5	15.6	9.7	2.1	17.7	9.3	13.0	3.2
Intergovernmental revenue	100.0	17.7	14.0	11.8	2.5	22.9	14.3	12.1	4.6
Federal Government	100.0	33.5	30.9	4.4	2.2	5.7	8.6	6.8	7.9
State government	100.0	15.9	10.5	12.6	2.5	25.4	15.5	13.1	4.5
From own sources	100.0	31.1	15.8	9.4	2.0	17.0	8.6	13.1	3.1
Taxes	100.0	32.6	14.8	9.6	2.3	17.7	9.0	10.7	3.2
Property	100.0	35.4	18.1	8.5	2.5	14.4	7.4	10.5	3.4
Other	100.0	29.1	10.6	11.1	2.0	21.9	11.1	11.0	3.1
Charges and miscellaneous	100.0	26.3	19.0	8.5	1.3	14.5	7.4	20.5	2.5
Utility and liquor store revenue	100.0	19.0	52.6	5.0	—	9.6	3.5	9.9	.4
Employee retirement revenue	100.0	90.7	—	5.6	3.7	—	—	.1	—
Expenditure	100.0	29.5	17.4	9.0	2.0	17.1	8.9	12.8	3.3
General expenditure	100.0	29.8	15.6	9.1	2.1	17.5	9.3	13.2	3.5
Current expenditure	100.0	31.3	13.4	8.7	2.4	17.3	9.1	14.1	3.6
Capital outlay	100.0	21.3	27.6	11.3	.8	18.2	9.9	8.1	2.7
Education services:									
Education	100.0	2.6	—	—	—	38.9	31.1	18.5	8.8
Libraries	100.0	41.7	32.3	8.6	2.3	8.1	2.7	3.4	.9
Social services and income maintenance:									
Public welfare	100.0	26.1	24.0	7.3	2.9	14.3	7.1	10.8	7.5
Hospitals	100.0	76.6	3.6	4.1	3.0	3.7	1.4	5.5	2.1
Health	100.0	23.9	5.6	12.4	2.9	26.1	14.8	10.7	3.7

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	6.9	29.1	9.7	1.0	18.2	12.2	16.9	6.0
Capital outlay	100.0	3.9	45.8	14.0	.1	14.2	8.8	10.4	2.7
Air transportation	100.0	25.7	23.0	—	—	17.2	30.7	2.5	.9
Other transportation	100.0	99.5	—	—	.1	.3	—	—	—
Public safety:									
Police protection	100.0	21.4	16.7	11.5	2.1	22.1	10.3	11.8	4.1
Fire protection	100.0	22.6	32.7	9.6	1.9	21.3	5.5	5.2	1.3
Correction	100.0	23.0	7.4	17.7	2.9	22.0	14.3	10.4	2.3
Protective inspection and regulation	100.0	16.5	19.5	16.9	—	27.9	12.1	6.0	1.1
Environment and housing:									
Natural resources	100.0	7.4	—	1.7	1.2	13.2	50.1	15.6	10.8
Parks and recreation	100.0	31.7	28.4	6.8	1.3	14.8	7.9	7.4	1.6
Housing and community development	100.0	30.6	14.4	1.7	2.5	18.8	5.4	19.6	7.0
Sewerage	100.0	49.8	33.4	4.6	—	8.7	2.9	.5	.1
Solid waste management	100.0	33.8	4.7	3.6	1.3	18.3	15.7	17.4	5.1
Governmental administration:									
Financial administration	100.0	21.4	14.4	12.4	2.4	18.8	10.4	14.4	5.9
Judicial and legal	100.0	33.0	13.6	9.1	3.2	17.0	9.6	10.5	3.9
General public buildings	100.0	16.0	22.3	8.5	2.4	30.7	10.1	6.7	3.4
Other governmental administration	100.0	8.1	31.4	6.6	2.1	21.0	9.5	15.3	5.9
Interest on general debt	100.0	18.7	8.2	8.1	1.1	9.1	4.5	48.3	2.0
Other and unallocable	100.0	29.5	6.0	10.9	3.8	20.5	10.1	15.2	4.1
Utility and liquor store expenditure	100.0	18.7	47.9	6.4	—	12.9	5.1	8.2	.8
Employee retirement expenditure	100.0	90.2	—	6.8	2.8	—	—	.1	—
Debt outstanding at end of fiscal year	100.0	21.4	20.3	8.5	.7	10.6	4.4	32.4	1.7
Exhibit: Salaries and wages	100.0	28.2	16.5	10.7	1.8	19.4	9.3	10.6	3.5
PER CAPITA (DOLLARS)									
Revenue	617.69	965.95	815.44	610.04	518.16	473.03	411.85	499.09	385.39
General revenue	578.07	886.29	698.04	588.57	501.68	460.61	404.34	480.75	383.04
Intergovernmental revenue	69.31	63.80	75.37	86.30	72.56	71.51	74.61	53.81	65.46
Federal Government	5.32	9.25	12.73	2.46	4.93	1.37	3.44	2.31	8.59
State government	58.91	48.70	48.06	78.04	61.57	67.53	68.56	49.35	54.34
From own sources	508.76	822.49	622.67	429.11	389.10	329.73	329.73	426.94	317.58
Taxes	386.67	655.35	442.56	393.42	365.37	309.10	261.83	266.26	255.79
Property	214.86	394.99	301.28	191.86	220.67	139.19	118.94	145.06	147.28
Other	171.81	260.36	141.28	201.56	144.71	169.90	142.89	121.20	108.52
Charges and miscellaneous	122.08	167.14	180.11	108.86	63.74	80.01	67.90	160.68	61.79
Utility and liquor store revenue	28.74	28.40	117.40	15.09	—	12.42	7.51	18.27	2.35
Employee retirement revenue	10.88	51.27	—	6.38	16.48	—	—	.08	—
Expenditure	603.34	926.24	815.46	570.20	498.41	464.42	405.45	494.71	405.55
General expenditure	562.90	871.03	681.07	542.81	493.46	443.38	391.55	475.67	399.59
Current expenditure	474.46	773.14	491.60	437.20	462.79	370.90	325.47	429.52	351.19
Capital outlay	88.44	97.89	189.47	105.60	30.67	72.48	66.08	46.15	48.40
Education services:									
Education .....	.13	.02	—	—	—	.22	.30	.15	.23
Libraries	11.85	25.66	29.67	10.79	11.04	4.33	2.44	2.58	2.24
Social services and income maintenance:									
Public welfare	6.71	9.11	12.47	5.17	7.97	4.34	3.59	4.66	10.29
Hospitals	24.05	95.75	6.75	10.52	30.01	4.00	2.46	8.51	10.25
Health	51.92	64.45	22.72	68.01	62.07	61.01	57.52	35.52	39.29
Transportation:									
Highways	60.53	21.73	136.51	62.01	25.65	49.60	55.47	65.52	74.67
Capital outlay	28.14	5.72	99.98	41.67	1.66	18.03	18.59	18.87	15.26
Air transportation	1.65	2.21	2.95	—	—	1.28	3.81	.27	.30
Other transportation	27.21	140.78	—	—	1.60	.35	—	.07	.06
Public safety:									
Police protection	45.31	50.39	58.72	55.10	39.32	45.12	34.96	34.41	37.70
Fire protection	25.53	29.99	64.72	25.75	19.66	24.52	10.56	8.51	6.85
Correction	31.74	37.98	18.33	59.24	38.00	31.44	34.05	21.28	14.67
Protective inspection and regulation	2.42	2.08	3.67	4.32	—	3.05	2.20	.93	.57
Environment and housing:									
Natural resources	2.31	.89	.01	.42	1.11	1.38	8.70	2.31	5.12
Parks and recreation	15.27	25.17	33.69	10.92	8.02	10.20	9.11	7.27	5.07
Housing and community development	2.93	4.66	3.27	.54	3.07	2.48	1.19	3.69	4.19
Sewerage	29.04	75.20	75.22	14.00	—	11.35	6.39	.94	.82
Solid waste management	15.44	27.17	5.57	5.92	8.28	12.75	18.24	17.22	16.19
Governmental administration:									
Financial administration	18.75	20.84	20.96	24.49	18.42	15.88	14.63	17.30	22.68
Judicial and legal	34.31	58.92	36.30	32.99	45.67	26.35	24.69	23.01	27.49
General public buildings	18.71	15.54	32.31	16.71	18.42	25.88	14.26	8.03	12.88
Other governmental administration	23.92	10.10	58.31	16.61	20.50	22.65	17.14	23.51	28.97
Interest on general debt	37.56	36.54	23.82	32.22	16.45	15.45	12.72	116.32	15.56
Other and unallocable	75.60	115.88	35.11	87.08	118.21	69.75	57.14	73.68	63.52
Utility and liquor store expenditure	36.17	35.17	134.38	24.31	—	21.04	13.90	19.00	5.97
Employee retirement expenditure	4.27	20.03	—	3.08	4.95	—	—	.04	—
Debt outstanding at end of fiscal year	610.88	680.07	959.97	550.15	182.74	291.73	201.11	1 270.97	207.72
Exhibit: Salaries and wages	175.68	257.77	224.93	198.27	128.46	153.89	122.09	119.89	125.06

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
HAWAII									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	3	—	—	—	2	1	—	—	—
Population, 1990	271 868	—	—	—	220 691	51 177	—	—	—
Revenue	401 896	—	—	—	321 222	80 674	—	—	—
General revenue	368 231	—	—	—	293 467	74 764	—	—	—
Intergovernmental revenue	108 342	—	—	—	82 565	25 777	—	—	—
Federal Government	32 578	—	—	—	24 877	7 701	—	—	—
State government	75 764	—	—	—	57 688	18 076	—	—	—
From own sources	259 889	—	—	—	210 902	48 987	—	—	—
Taxes	200 365	—	—	—	160 794	39 571	—	—	—
Property	167 924	—	—	—	134 825	33 099	—	—	—
Other	32 441	—	—	—	25 969	6 472	—	—	—
Charges and miscellaneous	59 524	—	—	—	50 108	9 416	—	—	—
Utility and liquor store revenue	33 665	—	—	—	27 755	5 910	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	399 506	—	—	—	327 619	71 887	—	—	—
General expenditure	368 983	—	—	—	304 973	64 010	—	—	—
Current expenditure	262 760	—	—	—	207 682	55 078	—	—	—
Capital outlay	106 223	—	—	—	97 291	8 932	—	—	—
Education services:									
Education	400	—	—	—	262	138	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	11 505	—	—	—	11 505	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	4 658	—	—	—	4 658	—	—	—	—
Transportation:									
Highways	29 515	—	—	—	23 796	5 719	—	—	—
Capital outlay	11 867	—	—	—	10 984	883	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	135	—	—	—	135	—	—	—	—
Public safety:									
Police protection	48 573	—	—	—	40 005	8 568	—	—	—
Fire protection	22 546	—	—	—	18 228	4 318	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	4 796	—	—	—	2 853	1 943	—	—	—
Environment and housing:									
Natural resources	3 922	—	—	—	3 145	777	—	—	—
Parks and recreation	39 204	—	—	—	35 392	3 812	—	—	—
Housing and community development	24 887	—	—	—	19 005	5 882	—	—	—
Sewerage	61 022	—	—	—	55 127	5 895	—	—	—
Solid waste management	9 511	—	—	—	7 808	1 703	—	—	—
Governmental administration:									
Financial administration	12 346	—	—	—	10 166	2 180	—	—	—
Judicial and legal	9 438	—	—	—	8 427	1 011	—	—	—
General public buildings	9 838	—	—	—	6 254	3 584	—	—	—
Other governmental administration	13 814	—	—	—	11 487	2 327	—	—	—
Interest on general debt	16 421	—	—	—	13 265	3 156	—	—	—
Other and unallocable	46 452	—	—	—	33 455	12 997	—	—	—
Utility and liquor store expenditure	30 523	—	—	—	22 646	7 877	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	310 511	—	—	—	261 703	48 808	—	—	—
Exhibit: Salaries and wages	129 065	—	—	—	100 513	28 552	—	—	—
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	66.7	33.3	—	—	—
Population, 1990	100.0	—	—	—	81.2	18.8	—	—	—
Revenue	100.0	—	—	—	79.9	20.1	—	—	—
General revenue	100.0	—	—	—	79.7	20.3	—	—	—
Intergovernmental revenue	100.0	—	—	—	76.2	23.8	—	—	—
Federal Government	100.0	—	—	—	76.4	23.6	—	—	—
State government	100.0	—	—	—	76.1	23.9	—	—	—
From own sources	100.0	—	—	—	81.2	18.8	—	—	—
Taxes	100.0	—	—	—	80.3	19.7	—	—	—
Property	100.0	—	—	—	80.3	19.7	—	—	—
Other	100.0	—	—	—	80.0	20.0	—	—	—
Charges and miscellaneous	100.0	—	—	—	84.2	15.8	—	—	—
Utility and liquor store revenue	100.0	—	—	—	82.4	17.6	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	82.0	18.0	—	—	—
General expenditure	100.0	—	—	—	82.7	17.3	—	—	—
Current expenditure	100.0	—	—	—	79.0	21.0	—	—	—
Capital outlay	100.0	—	—	—	91.6	8.4	—	—	—
Education services:									
Education	100.0	—	—	—	65.5	34.5	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	100.0	—	—	—	100.0	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	—	—	100.0	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	80.6	19.4	—	—	—
Capital outlay	100.0	—	—	—	92.6	7.4	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	100.0	—	—	—	100.0	—	—	—	—
Public safety:									
Police protection	100.0	—	—	—	82.4	17.6	—	—	—
Fire protection	100.0	—	—	—	80.8	19.2	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	—	—	59.5	40.5	—	—	—
Environment and housing:									
Natural resources	100.0	—	—	—	80.2	19.8	—	—	—
Parks and recreation	100.0	—	—	—	90.3	9.7	—	—	—
Housing and community development	100.0	—	—	—	76.4	23.6	—	—	—
Sewerage	100.0	—	—	—	90.3	9.7	—	—	—
Solid waste management	100.0	—	—	—	82.1	17.9	—	—	—
Governmental administration:									
Financial administration	100.0	—	—	—	82.3	17.7	—	—	—
Judicial and legal	100.0	—	—	—	89.3	10.7	—	—	—
General public buildings	100.0	—	—	—	63.6	36.4	—	—	—
Other governmental administration	100.0	—	—	—	83.2	16.8	—	—	—
Interest on general debt	100.0	—	—	—	80.8	19.2	—	—	—
Other and unallocable	100.0	—	—	—	72.0	28.0	—	—	—
Utility and liquor store expenditure	100.0	—	—	—	74.2	25.8	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	84.3	15.7	—	—	—
Exhibit: Salaries and wages	100.0	—	—	—	77.9	22.1	—	—	—
PER CAPITA (DOLLARS)									
Revenue	1 478.28	—	—	—	1 455.53	1 576.37	—	—	—
General revenue	1 354.45	—	—	—	1 329.76	1 460.89	—	—	—
Intergovernmental revenue	398.51	—	—	—	374.12	503.68	—	—	—
Federal Government	119.83	—	—	—	112.72	150.48	—	—	—
State government	278.68	—	—	—	261.40	353.21	—	—	—
From own sources	955.94	—	—	—	955.64	957.21	—	—	—
Taxes	736.99	—	—	—	728.59	773.22	—	—	—
Property	617.67	—	—	—	610.92	646.76	—	—	—
Other	119.33	—	—	—	117.67	126.46	—	—	—
Charges and miscellaneous	218.94	—	—	—	227.05	183.99	—	—	—
Utility and liquor store revenue	123.83	—	—	—	125.76	115.48	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 469.49	—	—	—	1 484.51	1 404.67	—	—	—
General expenditure	1 357.21	—	—	—	1 381.90	1 250.76	—	—	—
Current expenditure	966.50	—	—	—	941.05	1 076.23	—	—	—
Capital outlay	390.72	—	—	—	440.85	174.53	—	—	—
Education services:									
Education	1.47	—	—	—	1.19	2.70	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	42.32	—	—	—	52.13	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	17.13	—	—	—	21.11	—	—	—	—
Transportation:									
Highways	108.56	—	—	—	107.82	111.75	—	—	—
Capital outlay	43.65	—	—	—	49.77	17.25	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation .....	.50	—	—	—	.61	—	—	—	—
Public safety:									
Police protection	178.66	—	—	—	181.27	167.42	—	—	—
Fire protection	82.93	—	—	—	82.60	84.37	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	17.64	—	—	—	12.93	37.97	—	—	—
Environment and housing:									
Natural resources	14.43	—	—	—	14.25	15.18	—	—	—
Parks and recreation	144.20	—	—	—	160.37	74.49	—	—	—
Housing and community development	91.54	—	—	—	86.12	114.93	—	—	—
Sewerage	224.45	—	—	—	249.79	115.19	—	—	—
Solid waste management	34.98	—	—	—	35.38	33.28	—	—	—
Governmental administration:									
Financial administration	45.41	—	—	—	46.06	42.60	—	—	—
Judicial and legal	34.72	—	—	—	38.18	19.75	—	—	—
General public buildings	36.19	—	—	—	28.34	70.03	—	—	—
Other governmental administration	50.81	—	—	—	52.05	45.47	—	—	—
Interest on general debt	60.40	—	—	—	60.11	61.67	—	—	—
Other and unallocable	170.86	—	—	—	151.59	253.96	—	—	—
Utility and liquor store expenditure	112.27	—	—	—	102.61	153.92	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 142.14	—	—	—	1 185.83	953.71	—	—	—
Exhibit: Salaries and wages	474.73	—	—	—	455.45	557.91	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
IDAHO									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	44	—	—	1	—	5	4	13	21
Population, 1990	1 006 749	—	—	205 775	—	351 684	128 576	207 567	113 147
Revenue	465 952	—	—	44 295	—	203 727	49 171	87 905	80 854
General revenue	465 950	—	—	44 295	—	203 727	49 171	87 905	80 852
Intergovernmental revenue	130 933	—	—	8 668	—	61 014	11 396	24 421	25 434
Federal Government	10 394	—	—	152	—	1 594	886	4 289	3 473
State government	116 035	—	—	7 316	—	58 953	10 246	18 368	21 152
From own sources	335 017	—	—	35 627	—	142 713	37 775	63 484	55 418
Taxes	127 323	—	—	19 529	—	41 429	19 126	25 998	21 241
Property	120 177	—	—	18 048	—	39 350	18 084	24 551	20 144
Other	7 146	—	—	1 481	—	2 079	1 042	1 447	1 097
Charges and miscellaneous	207 694	—	—	16 098	—	101 284	18 649	37 486	34 177
Utility and liquor store revenue	2	—	—	—	—	—	—	—	2
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	445 789	—	—	45 039	—	181 431	48 277	89 179	81 863
General expenditure	445 788	—	—	45 039	—	181 431	48 277	89 179	81 862
Current expenditure	396 136	—	—	39 993	—	146 959	45 687	85 664	77 833
Capital outlay	49 652	—	—	5 046	—	34 472	2 590	3 515	4 029
Education services:									
Education	4 229	—	—	36	—	58	232	459	3 444
Libraries	94	—	—	—	—	—	—	—	94
Social services and income maintenance:									
Public welfare	32 535	—	—	3 672	—	7 633	6 538	9 560	5 132
Hospitals	115 001	—	—	—	—	62 813	8 594	20 507	23 087
Health	31 976	—	—	8 259	—	18 624	1 236	2 248	1 609
Transportation:									
Highways	44 008	—	—	—	—	6 534	8 589	13 158	15 727
Capital outlay	6 006	—	—	—	—	1 259	1 300	1 000	2 447
Air transportation	2 730	—	—	—	—	657	349	1 491	233
Other transportation	16	—	—	—	—	16	—	—	—
Public safety:									
Police protection	46 376	—	—	9 750	—	15 998	4 114	9 644	6 870
Fire protection	124	—	—	—	—	—	2	—	122
Correction	19 888	—	—	1 633	—	14 132	1 578	1 923	622
Protective inspection and regulation	849	—	—	—	—	201	19	356	273
Environment and housing:									
Natural resources	9 817	—	—	2 739	—	3 437	652	1 187	1 802
Parks and recreation	2 844	—	—	253	—	1 286	389	512	404
Housing and community development	31	—	—	—	—	—	13	—	18
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	19 964	—	—	1 642	—	11 572	1 684	3 431	1 635
Governmental administration:									
Financial administration	27 479	—	—	2 914	—	9 734	2 698	5 856	6 277
Judicial and legal	24 602	—	—	4 722	—	9 868	2 546	5 047	2 419
General public buildings	7 860	—	—	230	—	3 618	756	1 912	1 344
Other governmental administration	12 136	—	—	2 094	—	3 440	996	2 932	2 674
Interest on general debt	8 407	—	—	63	—	1 239	3 705	1 764	1 636
Other and unallocable	34 822	—	—	7 032	—	10 571	3 587	7 192	6 440
Utility and liquor store expenditure	1	—	—	—	—	—	—	—	1
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	128 352	—	—	435	—	17 869	50 873	33 023	26 152
Exhibit: Salaries and wages	164 804	—	—	20 986	—	69 995	14 997	30 379	28 447
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	2.3	—	11.4	9.1	29.5	47.7
Population, 1990	100.0	—	—	20.4	—	34.9	12.8	20.6	11.2
Revenue	100.0	—	—	9.5	—	43.7	10.6	18.9	17.4
General revenue	100.0	—	—	9.5	—	43.7	10.6	18.9	17.4
Intergovernmental revenue	100.0	—	—	6.6	—	46.6	8.7	18.7	19.4
Federal Government	100.0	—	—	1.5	—	15.3	8.5	41.3	33.4
State government	100.0	—	—	6.3	—	50.8	8.8	15.8	18.2
From own sources	100.0	—	—	10.6	—	42.6	11.3	18.9	16.5
Taxes	100.0	—	—	15.3	—	32.5	15.0	20.4	16.7
Property	100.0	—	—	15.0	—	32.7	15.0	20.4	16.8
Other	100.0	—	—	20.7	—	29.1	14.6	20.2	15.4
Charges and miscellaneous	100.0	—	—	7.8	—	48.8	9.0	18.0	16.5
Utility and liquor store revenue	100.0	—	—	—	—	—	—	—	100.0
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	10.1	—	40.7	10.8	20.0	18.4
General expenditure	100.0	—	—	10.1	—	40.7	10.8	20.0	18.4
Current expenditure	100.0	—	—	10.1	—	37.1	11.5	21.6	19.6
Capital outlay	100.0	—	—	10.2	—	69.4	5.2	7.1	8.1
Education services:									
Education	100.0	—	—	.9	—	1.4	5.5	10.9	81.4
Libraries	100.0	—	—	—	—	—	—	—	100.0
Social services and income maintenance:									
Public welfare	100.0	—	—	11.3	—	23.5	20.1	29.4	15.8
Hospitals	100.0	—	—	—	—	54.6	7.5	17.8	20.1
Health	100.0	—	—	25.8	—	58.2	3.9	7.0	5.0

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	—	14.8	19.5	29.9	35.7
Capital outlay	100.0	—	—	—	—	21.0	21.6	16.7	40.7
Air transportation	100.0	—	—	—	—	24.1	12.8	54.6	8.5
Other transportation	100.0	—	—	—	—	100.0	—	—	—
Public safety:									
Police protection	100.0	—	—	21.0	—	34.5	8.9	20.8	14.8
Fire protection	100.0	—	—	—	—	—	1.6	—	98.4
Correction	100.0	—	—	8.2	—	71.1	7.9	9.7	3.1
Protective inspection and regulation	100.0	—	—	—	—	23.7	2.2	41.9	32.2
Environment and housing:									
Natural resources	100.0	—	—	27.9	—	35.0	6.6	12.1	18.4
Parks and recreation	100.0	—	—	8.9	—	45.2	13.7	18.0	14.2
Housing and community development	100.0	—	—	—	—	—	41.9	—	58.1
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	—	—	8.2	—	58.0	8.4	17.2	8.2
Governmental administration:									
Financial administration	100.0	—	—	10.6	—	35.4	9.8	21.3	22.8
Judicial and legal	100.0	—	—	19.2	—	40.1	10.3	20.5	9.8
General public buildings	100.0	—	—	2.9	—	46.0	9.6	24.3	17.1
Other governmental administration	100.0	—	—	17.3	—	28.3	8.2	24.2	22.0
Interest on general debt	100.0	—	—	.7	—	14.7	44.1	21.0	19.5
Other and unallocable	100.0	—	—	20.2	—	30.4	10.3	20.7	18.5
Utility and liquor store expenditure	100.0	—	—	—	—	—	—	—	100.0
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	.3	—	13.9	39.6	25.7	20.4
Exhibit: Salaries and wages	100.0	—	—	12.7	—	42.5	9.1	18.4	17.3
PER CAPITA (DOLLARS)									
Revenue	462.83	—	—	215.26	—	579.29	382.43	423.50	714.59
General revenue	462.83	—	—	215.26	—	579.29	382.43	423.50	714.57
Intergovernmental revenue	130.06	—	—	42.12	—	173.49	88.63	117.65	224.79
Federal Government	10.32	—	—	.74	—	4.53	6.89	20.66	30.69
State government	115.26	—	—	35.55	—	167.63	79.69	88.49	186.94
From own sources	332.77	—	—	173.14	—	405.80	293.80	305.85	489.79
Taxes	126.47	—	—	94.90	—	117.80	148.75	125.25	187.73
Property	119.37	—	—	87.71	—	111.89	140.65	118.28	178.03
Other	7.10	—	—	7.20	—	5.91	8.10	6.97	9.70
Charges and miscellaneous	206.30	—	—	78.23	—	288.00	145.04	180.60	302.06
Utility and liquor store revenue	—	—	—	—	—	—	—	—	.02
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	442.80	—	—	218.87	—	515.89	375.47	429.64	723.51
General expenditure	442.80	—	—	218.87	—	515.89	375.47	429.64	723.50
Current expenditure	393.48	—	—	194.35	—	417.87	355.33	412.71	687.89
Capital outlay	49.32	—	—	24.52	—	98.02	20.14	16.93	35.61
Education services:									
Education	4.20	—	—	.17	—	.16	1.80	2.21	30.44
Libraries .....	.09	—	—	—	—	—	—	—	.83
Social services and income maintenance:									
Public welfare	32.32	—	—	17.84	—	21.70	50.85	46.06	45.36
Hospitals	114.23	—	—	—	—	178.61	66.84	98.80	204.04
Health	31.76	—	—	40.14	—	52.96	9.61	10.83	14.22
Transportation:									
Highways	43.71	—	—	—	—	18.58	66.80	63.39	139.00
Capital outlay	5.97	—	—	—	—	3.58	10.11	4.82	21.63
Air transportation	2.71	—	—	—	—	1.87	2.71	7.18	2.06
Other transportation .....	.02	—	—	—	—	.05	—	—	—
Public safety:									
Police protection	46.07	—	—	47.38	—	45.49	32.00	46.46	60.72
Fire protection .....	.12	—	—	—	—	—	.02	—	1.08
Correction	19.75	—	—	7.94	—	40.18	12.27	9.26	5.50
Protective inspection and regulation .....	.84	—	—	—	—	.57	.15	1.72	2.41
Environment and housing:									
Natural resources	9.75	—	—	13.31	—	9.77	5.07	5.72	15.93
Parks and recreation	2.82	—	—	1.23	—	3.66	3.03	2.47	3.57
Housing and community development .....	.03	—	—	—	—	—	.10	—	.16
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	19.83	—	—	7.98	—	32.90	13.10	16.53	14.45
Governmental administration:									
Financial administration	27.29	—	—	14.16	—	27.68	20.98	28.21	55.48
Judicial and legal	24.44	—	—	22.95	—	28.06	19.80	24.32	21.38
General public buildings	7.81	—	—	1.12	—	10.29	5.88	9.21	11.88
Other governmental administration	12.05	—	—	10.18	—	9.78	7.75	14.13	23.63
Interest on general debt	8.35	—	—	.31	—	3.52	28.82	8.50	14.46
Other and unallocable	34.59	—	—	34.17	—	30.06	27.90	34.65	56.92
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	.01
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	127.49	—	—	2.11	—	50.81	395.66	159.10	231.13
Exhibit: Salaries and wages	163.70	—	—	101.99	—	199.03	116.64	146.36	251.42

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
ILLINOIS									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	102	3	4	5	5	10	24	38	13
Population, 1990	11 430 602	6 403 151	1 190 549	966 717	625 714	666 716	868 412	624 750	84 593
Revenue	3 208 554	2 021 261	251 510	211 698	120 728	180 732	202 088	196 706	23 831
General revenue	3 015 618	1 828 325	251 510	211 698	120 728	180 732	202 088	196 706	23 831
Intergovernmental revenue	809 439	348 120	75 945	86 383	39 289	91 004	79 789	76 078	12 831
Federal Government	44 804	23 095	6 278	7 234	469	228	3 251	3 107	1 142
State government	703 453	320 382	64 772	74 632	33 467	83 637	57 793	58 821	9 949
From own sources	2 206 179	1 480 205	175 565	125 315	81 439	89 728	122 299	120 628	11 000
Taxes	1 493 681	1 085 662	107 113	74 431	52 981	45 924	70 698	50 876	5 996
Property	1 184 392	846 570	90 298	66 699	37 153	38 744	53 990	45 488	5 450
Other	309 289	239 092	16 815	7 732	15 828	7 180	16 708	5 388	546
Charges and miscellaneous	712 498	394 543	68 452	50 884	28 458	43 804	51 601	69 752	5 004
Utility and liquor store revenue	16 506	16 506	—	—	—	—	—	—	—
Employee retirement revenue	176 430	176 430	—	—	—	—	—	—	—
Expenditure	3 114 435	1 943 724	273 493	215 609	118 234	146 074	197 108	195 171	25 022
General expenditure	3 035 557	1 864 950	273 493	215 609	118 234	146 074	197 049	195 137	25 011
Current expenditure	2 587 115	1 555 722	217 048	188 255	103 647	135 241	182 841	181 378	22 983
Capital outlay	448 442	309 228	56 445	27 354	14 587	10 833	14 208	13 759	2 028
Education services:									
Education	10 419	3 437	947	2 943	354	816	1 080	762	80
Libraries	127	—	—	—	33	59	17	15	3
Social services and income maintenance:									
Public welfare	137 119	24 313	12 932	17 328	11 013	27 320	24 506	16 874	2 833
Hospitals	536 685	510 378	—	—	—	—	—	26 305	2
Health	153 892	61 901	15 667	13 251	17 444	13 797	15 223	14 348	2 261
Transportation:									
Highways	375 348	138 827	42 562	34 609	22 138	28 312	47 781	51 944	9 175
Capital outlay	152 752	91 718	20 166	10 945	9 364	2 805	9 470	6 866	1 418
Air transportation	1 000	—	—	603	—	250	96	51	—
Other transportation	4 086	3 765	305	16	—	—	—	—	—
Public safety:									
Police protection	179 246	62 343	29 807	20 856	9 587	16 219	21 839	16 221	2 374
Fire protection	26	—	—	—	24	—	—	—	2
Correction	337 286	272 615	19 901	14 604	5 685	8 041	9 452	6 702	286
Protective inspection and regulation	5 136	4 357	—	205	63	75	388	43	5
Environment and housing:									
Natural resources	2 491	947	22	193	317	52	368	551	41
Parks and recreation	137 168	99 520	35 759	43	1 504	1	187	153	1
Housing and community development	26 306	18 314	3 058	4 483	2	95	224	130	—
Sewerage	16 324	15 252	—	1 072	—	—	—	—	—
Solid waste management	15 031	10 088	1 185	445	316	1 872	1 012	109	4
Governmental administration:									
Financial administration	112 676	53 572	12 281	9 418	5 918	6 495	12 767	10 291	1 934
Judicial and legal	360 641	264 405	24 163	17 847	13 812	10 903	16 464	11 193	1 854
General public buildings	101 974	54 931	8 981	14 553	3 701	5 378	7 209	6 680	541
Other governmental administration	98 595	30 120	19 547	13 673	8 422	7 666	9 659	8 274	1 234
Interest on general debt	116 220	106 265	4 775	1 864	24	496	985	1 762	49
Other and unallocable	307 761	129 600	41 601	47 603	17 877	18 227	27 992	22 729	2 332
Utility and liquor store expenditure	18 365	18 261	—	—	—	—	59	34	11
Employee retirement expenditure	60 513	60 513	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 948 002	1 784 659	88 823	24 524	183	6 592	25 960	16 333	928
Exhibit: Salaries and wages	1 339 340	867 039	116 053	80 225	48 263	69 563	75 303	73 601	9 293
PERCENT DISTRIBUTION									
Number of counties	100.0	2.9	3.9	4.9	4.9	9.8	23.5	37.3	12.7
Population, 1990	100.0	56.0	10.4	8.5	5.5	5.8	7.6	5.5	.7
Revenue	100.0	63.0	7.8	6.6	3.8	5.6	6.3	6.1	.7
General revenue	100.0	60.6	8.3	7.0	4.0	6.0	6.7	6.5	.8
Intergovernmental revenue	100.0	43.0	9.4	10.7	4.9	11.2	9.9	9.4	1.6
Federal Government	100.0	51.5	14.0	16.1	1.0	.5	7.3	6.9	2.5
State government	100.0	45.5	9.2	10.6	4.8	11.9	8.2	8.4	1.4
From own sources	100.0	67.1	8.0	5.7	3.7	4.1	5.5	5.5	.5
Taxes	100.0	72.7	7.2	5.0	3.5	3.1	4.7	3.4	.4
Property	100.0	71.5	7.6	5.6	3.1	3.3	4.6	3.8	.5
Other	100.0	77.3	5.4	2.5	5.1	2.3	5.4	1.7	.2
Charges and miscellaneous	100.0	55.4	9.6	7.1	4.0	6.1	7.2	9.8	.7
Utility and liquor store revenue	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	62.4	8.8	6.9	3.8	4.7	6.3	6.3	.8
General expenditure	100.0	61.4	9.0	7.1	3.9	4.8	6.5	6.4	.8
Current expenditure	100.0	60.1	8.4	7.3	4.0	5.2	7.1	7.0	.9
Capital outlay	100.0	69.0	12.6	6.1	3.3	2.4	3.2	3.1	.5
Education services:									
Education	100.0	33.0	9.1	28.2	3.4	7.8	10.4	7.3	.8
Libraries	100.0	—	—	—	26.0	46.5	13.4	11.8	2.4
Social services and income maintenance:									
Public welfare	100.0	17.7	9.4	12.6	8.0	19.9	17.9	12.3	2.1
Hospitals	100.0	95.1	—	—	—	—	—	4.9	—
Health	100.0	40.2	10.2	8.6	11.3	9.0	9.9	9.3	1.5

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	37.0	11.3	9.2	5.9	7.5	12.7	13.8	2.4
Capital outlay	100.0	60.0	13.2	7.2	6.1	1.8	6.2	4.5	.9
Air transportation	100.0	—	—	60.3	—	25.0	9.6	5.1	—
Other transportation	100.0	92.1	7.5	.4	—	—	—	—	—
Public safety:									
Police protection	100.0	34.8	16.6	11.6	5.3	9.0	12.2	9.0	1.3
Fire protection	100.0	—	—	—	92.3	—	—	—	7.7
Correction	100.0	80.8	5.9	4.3	1.7	2.4	2.8	2.0	.1
Protective inspection and regulation	100.0	84.8	—	4.0	1.2	1.5	7.6	.8	.1
Environment and housing:									
Natural resources	100.0	38.0	.9	7.7	12.7	2.1	14.8	22.1	1.6
Parks and recreation	100.0	72.6	26.1	—	1.1	—	.1	.1	—
Housing and community development	100.0	69.6	11.6	17.0	—	.4	.9	.5	—
Sewerage	100.0	93.4	—	6.6	—	—	—	—	—
Solid waste management	100.0	67.1	7.9	3.0	2.1	12.5	6.7	.7	—
Governmental administration:									
Financial administration	100.0	47.5	10.9	8.4	5.3	5.8	11.3	9.1	1.7
Judicial and legal	100.0	73.3	6.7	4.9	3.8	3.0	4.6	3.1	.5
General public buildings	100.0	53.9	8.8	14.3	3.6	5.3	7.1	6.6	.5
Other governmental administration	100.0	30.5	19.8	13.9	8.5	7.8	9.8	8.4	1.3
Interest on general debt	100.0	91.4	4.1	1.6	—	.4	.8	1.5	—
Other and unallocable	100.0	42.1	13.5	15.5	5.8	5.9	9.0	7.4	.8
Utility and liquor store expenditure	100.0	99.4	—	—	—	—	.3	.2	.1
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	91.6	4.6	1.3	—	.3	1.3	.8	—
Exhibit: Salaries and wages	100.0	64.7	8.7	6.0	3.6	5.2	5.6	5.5	.7
PER CAPITA (DOLLARS)									
Revenue	280.70	315.67	211.26	218.99	192.94	271.08	232.71	314.86	281.71
General revenue	263.82	285.54	211.26	218.99	192.94	271.08	232.71	314.86	281.71
Intergovernmental revenue	70.81	54.37	63.79	89.36	62.79	136.50	91.88	121.77	151.68
Federal Government	3.92	3.61	5.27	7.48	.75	.34	3.74	4.97	13.50
State government	61.54	50.04	54.41	77.20	53.49	125.45	66.55	94.15	117.61
From own sources	193.01	231.17	147.47	129.63	130.15	134.58	140.83	193.08	130.03
Taxes	130.67	169.55	89.97	76.99	84.67	68.88	81.41	81.43	70.88
Property	103.62	132.21	75.85	69.00	59.38	58.11	62.17	72.81	64.43
Other	27.06	37.34	14.12	8.00	25.30	10.77	19.24	8.62	6.45
Charges and miscellaneous	62.33	61.62	57.50	52.64	45.48	65.70	59.42	111.65	59.15
Utility and liquor store revenue	1.44	2.58	—	—	—	—	—	—	—
Employee retirement revenue	15.43	27.55	—	—	—	—	—	—	—
Expenditure	272.46	303.56	229.72	223.03	188.96	219.09	226.98	312.40	295.79
General expenditure	265.56	291.26	229.72	223.03	188.96	219.09	226.91	312.34	295.66
Current expenditure	226.33	242.96	182.31	194.74	165.65	202.85	210.55	290.32	271.69
Capital outlay	39.23	48.29	47.41	28.30	23.31	16.25	16.36	22.02	23.97
Education services:									
Education .....	.91	.54	.80	3.04	.57	1.22	1.24	1.22	.95
Libraries .....	.01	—	—	—	.05	.09	.02	.02	.04
Social services and income maintenance:									
Public welfare	12.00	3.80	10.86	17.92	17.60	40.98	28.22	27.01	33.49
Hospitals	46.95	79.71	—	—	—	—	—	42.10	.02
Health	13.46	9.67	13.16	13.71	27.88	20.69	17.53	22.97	26.73
Transportation:									
Highways	32.84	21.68	35.75	35.80	35.38	42.46	55.02	83.14	108.46
Capital outlay	13.36	14.32	16.94	11.32	14.97	4.21	10.90	10.99	16.76
Air transportation .....	.09	—	—	.62	—	.37	.11	.08	—
Other transportation .....	.36	.59	.26	.02	—	—	—	—	—
Public safety:									
Police protection	15.68	9.74	25.04	21.57	15.32	24.33	25.15	25.96	28.06
Fire protection	—	—	—	—	.04	—	—	—	.02
Correction	29.51	42.58	16.72	15.11	9.09	12.06	10.88	10.73	3.38
Protective inspection and regulation .....	.45	.68	—	.21	.10	.11	.45	.07	.06
Environment and housing:									
Natural resources .....	.22	.15	.02	.20	.51	.08	.42	.88	.48
Parks and recreation	12.00	15.54	30.04	.04	2.40	—	.22	.24	.01
Housing and community development	2.30	2.86	2.57	4.64	—	.14	.26	.21	—
Sewerage	1.43	2.38	—	1.11	—	—	—	—	—
Solid waste management	1.31	1.58	1.00	.46	.51	2.81	1.17	.17	.05
Governmental administration:									
Financial administration	9.86	8.37	10.32	9.74	9.46	9.74	14.70	16.47	22.86
Judicial and legal	31.55	41.29	20.30	18.46	22.07	16.35	18.96	17.92	21.92
General public buildings	8.92	8.58	7.54	15.05	5.91	8.07	8.30	10.69	6.40
Other governmental administration	8.63	4.70	16.42	14.14	13.46	11.50	11.12	13.24	14.59
Interest on general debt	10.17	16.60	4.01	1.93	.04	.74	1.13	2.82	.58
Other and unallocable	26.92	20.24	34.94	49.24	28.57	27.34	32.00	36.38	27.57
Utility and liquor store expenditure	1.61	2.85	—	—	—	—	.07	.05	.13
Employee retirement expenditure	5.29	9.45	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	170.42	278.72	74.61	25.37	.29	9.89	29.89	26.14	10.97
Exhibit: Salaries and wages	117.17	135.41	97.48	82.99	77.13	104.34	86.71	117.81	109.86

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
INDIANA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	91	—	2	3	8	10	33	29	6
Population, 1990	4 747 000	—	776 430	568 308	940 945	727 825	1 140 146	545 786	47 560
Revenue	2 486 956	—	277 555	195 658	378 711	513 943	751 348	349 677	20 064
General revenue	2 486 740	—	277 555	195 442	378 711	513 943	751 348	349 677	20 064
Intergovernmental revenue	535 443	—	102 998	58 956	92 384	68 008	128 375	76 017	8 705
Federal Government	18 341	—	2 909	616	3 733	2 084	4 996	3 562	441
State government	515 111	—	99 939	58 306	88 033	65 802	122 697	72 095	8 239
From own sources	1 951 297	—	174 557	136 486	286 327	445 935	622 973	273 660	11 359
Taxes	785 675	—	124 355	91 039	123 539	129 302	202 995	105 841	8 604
Property	531 466	—	112 719	59 163	104 544	75 001	116 003	58 222	5 814
Other	254 209	—	11 636	31 876	18 995	54 301	86 992	47 619	2 790
Charges and miscellaneous	1 165 622	—	50 202	45 447	162 788	316 633	419 978	167 819	2 755
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	216	—	—	216	—	—	—	—	—
Expenditure	2 477 866	—	259 477	207 266	366 647	529 956	748 124	345 506	20 890
General expenditure	2 475 277	—	259 419	207 116	366 647	529 956	745 805	345 506	20 828
Current expenditure	2 281 155	—	251 025	183 138	334 679	468 771	696 072	328 254	19 216
Capital outlay	194 122	—	8 394	23 978	31 968	61 185	49 733	17 252	1 612
Education services:									
Education	34 878	—	4 873	3 223	321	7 349	11 298	6 889	925
Libraries	10 318	—	—	1 275	—	3 158	3 809	1 902	174
Social services and income maintenance:									
Public welfare	315 608	—	108 639	39 698	47 384	41 164	49 440	26 989	2 294
Hospitals	882 265	—	—	8 670	112 536	287 568	350 547	122 944	—
Health	45 000	—	6 006	5 904	6 465	7 091	10 580	8 297	657
Transportation:									
Highways	267 390	—	15 606	17 619	34 438	38 320	95 258	60 318	5 831
Capital outlay	37 549	—	1 635	4 674	6 011	5 547	11 746	7 624	312
Air transportation	4 329	—	2	448	1 210	1 226	995	448	—
Other transportation	65	—	65	—	—	—	—	—	—
Public safety:									
Police protection	85 696	—	12 698	14 643	15 973	13 830	17 918	9 707	927
Fire protection	799	—	3	2	28	238	486	42	—
Correction	72 944	—	15 640	6 634	12 396	10 600	18 784	8 266	624
Protective inspection and regulation	201	—	42	112	—	6	41	—	—
Environment and housing:									
Natural resources	29 459	—	1 817	1 602	5 094	4 797	9 975	5 601	573
Parks and recreation	21 646	—	5 235	4 238	2 988	2 420	4 924	1 758	83
Housing and community development	21 311	—	7 572	10 784	1 306	488	459	405	297
Sewerage	403	—	227	9	45	3	65	53	1
Solid waste management	20 501	—	7	6 554	2 585	3 770	5 246	2 213	126
Governmental administration:									
Financial administration	62 698	—	7 596	6 184	13 187	9 666	16 580	8 619	866
Judicial and legal	109 595	—	19 912	14 004	22 684	15 391	23 973	12 314	1 317
General public buildings	30 596	—	8 339	3 012	4 104	4 004	7 043	3 813	281
Other governmental administration	197 780	—	15 465	28 607	38 610	29 066	53 303	30 133	2 596
Interest on general debt	34 784	—	3 650	1 401	6 793	6 785	9 962	6 149	44
Other and unallocable	227 011	—	26 025	32 493	38 500	43 016	55 119	28 646	3 212
Utility and liquor store expenditure	2 439	—	58	—	—	—	2 319	—	62
Employee retirement expenditure	150	—	—	150	—	—	—	—	—
Debt outstanding at end of fiscal year	694 015	—	78 454	24 247	143 221	170 191	177 597	99 605	700
Exhibit: Salaries and wages	893 853	—	86 494	66 471	147 352	191 829	274 223	120 037	7 447
PERCENT DISTRIBUTION									
Number of counties	100.0	—	2.2	3.3	8.8	11.0	36.3	31.9	6.6
Population, 1990	100.0	—	16.4	12.0	19.8	15.3	24.0	11.5	1.0
Revenue	100.0	—	11.2	7.9	15.2	20.7	30.2	14.1	.8
General revenue	100.0	—	11.2	7.9	15.2	20.7	30.2	14.1	.8
Intergovernmental revenue	100.0	—	19.2	11.0	17.3	12.7	24.0	14.2	1.6
Federal Government	100.0	—	15.9	3.4	20.4	11.4	27.2	19.4	2.4
State government	100.0	—	19.4	11.3	17.1	12.8	23.8	14.0	1.6
From own sources	100.0	—	8.9	7.0	14.7	22.9	31.9	14.0	.6
Taxes	100.0	—	15.8	11.6	15.7	16.5	25.8	13.5	1.1
Property	100.0	—	21.2	11.1	19.7	14.1	21.8	11.0	1.1
Other	100.0	—	4.6	12.5	7.5	21.4	34.2	18.7	1.1
Charges and miscellaneous	100.0	—	4.3	3.9	14.0	27.2	36.0	14.4	.2
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	100.0	—	—	100.0	—	—	—	—	—
Expenditure	100.0	—	10.5	8.4	14.8	21.4	30.2	13.9	.8
General expenditure	100.0	—	10.5	8.4	14.8	21.4	30.1	14.0	.8
Current expenditure	100.0	—	11.0	8.0	14.7	20.5	30.5	14.4	.8
Capital outlay	100.0	—	4.3	12.4	16.5	31.5	25.6	8.9	.8
Education services:									
Education	100.0	—	14.0	9.2	.9	21.1	32.4	19.8	2.7
Libraries	100.0	—	—	12.4	—	30.6	36.9	18.4	1.7
Social services and income maintenance:									
Public welfare	100.0	—	34.4	12.6	15.0	13.0	15.7	8.6	.7
Hospitals	100.0	—	—	1.0	12.8	32.6	39.7	13.9	—
Health	100.0	—	13.3	13.1	14.4	15.8	23.5	18.4	1.5

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	5.8	6.6	12.9	14.3	35.6	22.6	2.2
Capital outlay	100.0	—	4.4	12.4	16.0	14.8	31.3	20.3	.8
Air transportation	100.0	—	—	10.3	28.0	28.3	23.0	10.3	—
Other transportation	100.0	—	100.0	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	14.8	17.1	18.6	16.1	20.9	11.3	1.1
Fire protection	100.0	—	.4	.3	3.5	29.8	60.8	5.3	—
Correction	100.0	—	21.4	9.1	17.0	14.5	25.8	11.3	.9
Protective inspection and regulation	100.0	—	20.9	55.7	—	3.0	20.4	—	—
Environment and housing:									
Natural resources	100.0	—	6.2	5.4	17.3	16.3	33.9	19.0	1.9
Parks and recreation	100.0	—	24.2	19.6	13.8	11.2	22.7	8.1	.4
Housing and community development	100.0	—	35.5	50.6	6.1	2.3	2.2	1.9	1.4
Sewerage	100.0	—	56.3	2.2	11.2	.7	16.1	13.2	.2
Solid waste management	100.0	—	—	32.0	12.6	18.4	25.6	10.8	.6
Governmental administration:									
Financial administration	100.0	—	12.1	9.9	21.0	15.4	26.4	13.7	1.4
Judicial and legal	100.0	—	18.2	12.8	20.7	14.0	21.9	11.2	1.2
General public buildings	100.0	—	27.3	9.8	13.4	13.1	23.0	12.5	.9
Other governmental administration	100.0	—	7.8	14.5	19.5	14.7	27.0	15.2	1.3
Interest on general debt	100.0	—	10.5	4.0	19.5	19.5	28.6	17.7	.1
Other and unallocable	100.0	—	11.5	14.3	17.0	18.9	24.3	12.6	1.4
Utility and liquor store expenditure	100.0	—	2.4	—	—	—	95.1	—	2.5
Employee retirement expenditure	100.0	—	—	100.0	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	11.3	3.5	20.6	24.5	25.6	14.4	.1
Exhibit: Salaries and wages	100.0	—	9.7	7.4	16.5	21.5	30.7	13.4	.8
PER CAPITA (DOLLARS)									
Revenue	523.90	—	357.48	344.28	402.48	706.14	658.99	640.69	421.87
General revenue	523.86	—	357.48	343.90	402.48	706.14	658.99	640.69	421.87
Intergovernmental revenue	112.80	—	132.66	103.74	98.18	93.44	112.60	139.28	183.03
Federal Government	3.86	—	3.75	1.08	3.97	2.86	4.38	6.53	9.27
State government	108.51	—	128.72	102.60	93.56	90.41	107.62	132.09	173.23
From own sources	411.06	—	224.82	240.16	304.30	612.70	546.40	501.41	238.84
Taxes	165.51	—	160.16	160.19	131.29	177.66	178.04	193.92	180.91
Property	111.96	—	145.18	104.10	111.11	103.05	101.74	106.68	122.25
Other	53.55	—	14.99	56.09	20.19	74.61	76.30	87.25	58.66
Charges and miscellaneous	245.55	—	64.66	79.97	173.00	435.04	368.35	307.48	57.93
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue .....	.05	—	—	.38	—	—	—	—	—
Expenditure	521.99	—	334.19	364.71	389.66	728.14	656.17	633.04	439.23
General expenditure	521.44	—	334.12	364.44	389.66	728.14	654.13	633.04	437.93
Current expenditure	480.55	—	323.31	322.25	355.68	644.07	610.51	601.43	404.04
Capital outlay	40.89	—	10.81	42.19	33.97	84.07	43.62	31.61	33.89
Education services:									
Education	7.35	—	6.28	5.67	.34	10.10	9.91	12.62	19.45
Libraries	2.17	—	—	2.24	—	4.34	3.34	3.48	3.66
Social services and income maintenance:									
Public welfare	66.49	—	139.92	69.85	50.36	56.56	43.36	49.45	48.23
Hospitals	185.86	—	—	15.26	119.60	395.11	307.46	225.26	—
Health	9.48	—	7.74	10.39	6.87	9.74	9.28	15.20	13.81
Transportation:									
Highways	56.33	—	20.10	31.00	36.60	52.65	83.55	110.52	122.60
Capital outlay	7.91	—	2.11	8.22	6.39	7.62	10.30	13.97	6.56
Air transportation .....	.91	—	—	.79	1.29	1.68	.87	.82	—
Other transportation .....	.01	—	.08	—	—	—	—	—	—
Public safety:									
Police protection	18.05	—	16.35	25.77	16.98	19.00	15.72	17.79	19.49
Fire protection .....	.17	—	—	—	.03	.33	.43	.08	—
Correction	15.37	—	20.14	11.67	13.17	14.56	16.48	15.15	13.12
Protective inspection and regulation .....	.04	—	.05	.20	—	.01	.04	—	—
Environment and housing:									
Natural resources	6.21	—	2.34	2.82	5.41	6.59	8.75	10.26	12.05
Parks and recreation	4.56	—	6.74	7.46	3.18	3.32	4.32	3.22	1.75
Housing and community development	4.49	—	9.75	18.98	1.39	.67	.40	.74	6.24
Sewerage .....	.08	—	.29	.02	.05	—	.06	.10	.02
Solid waste management	4.32	—	.01	11.53	2.75	5.18	4.60	4.05	2.65
Governmental administration:									
Financial administration	13.21	—	9.78	10.88	14.01	13.28	14.54	15.79	18.21
Judicial and legal	23.09	—	25.65	24.64	24.11	21.15	21.03	22.56	27.69
General public buildings	6.45	—	10.74	5.30	4.36	5.50	6.18	6.99	5.91
Other governmental administration	41.66	—	19.92	50.34	41.03	39.94	46.75	55.21	54.58
Interest on general debt	7.33	—	4.70	2.47	7.22	9.32	8.74	11.27	.93
Other and unallocable	47.82	—	33.52	57.17	40.92	59.10	48.34	52.49	67.54
Utility and liquor store expenditure .....	.51	—	.07	—	—	—	2.03	—	1.30
Employee retirement expenditure .....	.03	—	—	.26	—	—	—	—	—
Debt outstanding at end of fiscal year	146.20	—	101.04	42.67	152.21	233.84	155.77	182.50	14.72
Exhibit: Salaries and wages	188.30	—	111.40	116.96	156.60	263.56	240.52	219.93	156.58

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
IOWA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	99	—	1	2	1	6	13	58	18
Population, 1990	2 776 755	—	327 140	319 746	123 798	488 718	467 919	908 244	141 190
Revenue	1 441 861	—	155 062	82 809	41 046	135 736	229 834	673 431	123 943
General revenue	1 441 861	—	155 062	82 809	41 046	135 736	229 834	673 431	123 943
Intergovernmental revenue	413 367	—	19 597	18 780	12 862	36 354	75 297	210 042	40 435
Federal Government	15 672	—	1 189	4 269	25	1 681	1 795	4 994	1 719
State government	369 978	—	16 481	13 342	11 709	29 269	64 757	197 242	37 178
From own sources	1 028 494	—	135 465	64 029	28 184	99 382	154 537	463 389	83 508
Taxes	569 299	—	79 263	51 691	22 263	80 443	89 115	210 642	35 882
Property	547 735	—	76 156	47 861	21 576	76 045	85 043	205 842	35 212
Other	21 564	—	3 107	3 830	687	4 398	4 072	4 800	670
Charges and miscellaneous	459 195	—	56 202	12 338	5 921	18 939	65 422	252 747	47 626
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 353 396	—	161 701	85 369	42 243	160 910	178 316	605 404	119 453
General expenditure	1 353 396	—	161 701	85 369	42 243	160 910	178 316	605 404	119 453
Current expenditure	1 256 191	—	151 189	78 868	41 315	150 489	168 953	556 057	109 320
Capital outlay	97 205	—	10 512	6 501	928	10 421	9 363	49 347	10 133
Education services:									
Education	412	—	—	—	—	—	120	204	88
Libraries	5 332	—	231	635	100	902	683	2 434	347
Social services and income maintenance:									
Public welfare	128 977	—	12 423	4 792	14 842	20 808	30 367	39 865	5 880
Hospitals	372 121	—	59 264	4 392	2 589	19 118	40 519	201 284	44 955
Health	106 186	—	14 984	22 063	2 138	15 432	8 745	36 244	6 580
Transportation:									
Highways	305 370	—	9 721	10 493	3 631	35 318	41 229	170 399	34 579
Capital outlay	53 347	—	4 011	1 807	225	6 217	5 302	30 401	5 384
Air transportation	99	—	—	—	—	—	—	58	41
Other transportation	240	—	—	—	200	—	—	40	—
Public safety:									
Police protection	64 671	—	4 130	6 755	2 487	11 070	9 542	25 536	5 151
Fire protection	1 067	—	—	—	1	266	48	681	71
Correction	34 444	—	4 501	5 694	2 932	7 616	5 010	7 052	1 639
Protective inspection and regulation	1 731	—	512	413	159	—	174	450	23
Environment and housing:									
Natural resources	15 573	—	2 485	733	251	1 853	1 799	7 419	1 033
Parks and recreation	20 477	—	476	3 010	896	3 053	3 076	8 483	1 483
Housing and community development	3 543	—	418	—	183	197	14	2 666	65
Sewerage	882	—	112	—	—	—	365	405	—
Solid waste management	10 815	—	433	1 152	—	340	1 596	6 464	830
Governmental administration:									
Financial administration	61 486	—	3 657	5 735	2 120	12 457	8 671	24 420	4 426
Judicial and legal	35 778	—	4 057	4 420	1 367	9 072	6 061	9 289	1 512
General public buildings	24 249	—	2 200	3 496	790	4 143	3 750	8 250	1 620
Other governmental administration	41 781	—	4 496	4 401	3 202	8 073	6 262	12 695	2 652
Interest on general debt	51 974	—	29 141	633	1 715	916	657	18 389	523
Other and unallocable	66 188	—	8 460	6 552	2 640	10 276	9 628	22 677	5 955
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	494 342	—	264 240	8 375	24 500	12 789	11 030	164 116	9 292
Exhibit: Salaries and wages	486 495	—	46 945	27 308	13 652	42 498	91 900	218 483	45 709
PERCENT DISTRIBUTION									
Number of counties	100.0	—	1.0	2.0	1.0	6.1	13.1	58.6	18.2
Population, 1990	100.0	—	11.8	11.5	4.5	17.6	16.9	32.7	5.1
Revenue	100.0	—	10.8	5.7	2.8	9.4	15.9	46.7	8.6
General revenue	100.0	—	10.8	5.7	2.8	9.4	15.9	46.7	8.6
Intergovernmental revenue	100.0	—	4.7	4.5	3.1	8.8	18.2	50.8	9.8
Federal Government	100.0	—	7.6	27.2	.2	10.7	11.5	31.9	11.0
State government	100.0	—	4.5	3.6	3.2	7.9	17.5	53.3	10.0
From own sources	100.0	—	13.2	6.2	2.7	9.7	15.0	45.1	8.1
Taxes	100.0	—	13.9	9.1	3.9	14.1	15.7	37.0	6.3
Property	100.0	—	13.9	8.7	3.9	13.9	15.5	37.6	6.4
Other	100.0	—	14.4	17.8	3.2	20.4	18.9	22.3	3.1
Charges and miscellaneous	100.0	—	12.2	2.7	1.3	4.1	14.2	55.0	10.4
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	11.9	6.3	3.1	11.9	13.2	44.7	8.8
General expenditure	100.0	—	11.9	6.3	3.1	11.9	13.2	44.7	8.8
Current expenditure	100.0	—	12.0	6.3	3.3	12.0	13.4	44.3	8.7
Capital outlay	100.0	—	10.8	6.7	1.0	10.7	9.6	50.8	10.4
Education services:									
Education	100.0	—	—	—	—	—	29.1	49.5	21.4
Libraries	100.0	—	4.3	11.9	1.9	16.9	12.8	45.6	6.5
Social services and income maintenance:									
Public welfare	100.0	—	9.6	3.7	11.5	16.1	23.5	30.9	4.6
Hospitals	100.0	—	15.9	1.2	.7	5.1	10.9	54.1	12.1
Health	100.0	—	14.1	20.8	2.0	14.5	8.2	34.1	6.2
Interest on general debt	—	—	—	—	—	—	—	—	—
Other and unallocable	—	—	—	—	—	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	3.2	3.4	1.2	11.6	13.5	55.8	11.3
Capital outlay	100.0	—	7.5	3.4	.4	11.7	9.9	57.0	10.1
Air transportation	100.0	—	—	—	—	—	—	58.6	41.4
Other transportation	100.0	—	—	—	83.3	—	—	16.7	—
Public safety:									
Police protection	100.0	—	6.4	10.4	3.8	17.1	14.8	39.5	8.0
Fire protection	100.0	—	—	—	.1	24.9	4.5	63.8	6.7
Correction	100.0	—	13.1	16.5	8.5	22.1	14.5	20.5	4.8
Protective inspection and regulation	100.0	—	29.6	23.9	9.2	—	10.1	26.0	1.3
Environment and housing:									
Natural resources	100.0	—	16.0	4.7	1.6	11.9	11.6	47.6	6.6
Parks and recreation	100.0	—	2.3	14.7	4.4	14.9	15.0	41.4	7.2
Housing and community development	100.0	—	11.8	—	5.2	5.6	.4	75.2	1.8
Sewerage	100.0	—	12.7	—	—	—	41.4	45.9	—
Solid waste management	100.0	—	4.0	10.7	—	3.1	14.8	59.8	7.7
Governmental administration:									
Financial administration	100.0	—	5.9	9.3	3.4	20.3	14.1	39.7	7.2
Judicial and legal	100.0	—	11.3	12.4	3.8	25.4	16.9	26.0	4.2
General public buildings	100.0	—	9.1	14.4	3.3	17.1	15.5	34.0	6.7
Other governmental administration	100.0	—	10.8	10.5	7.7	19.3	15.0	30.4	6.3
Interest on general debt	100.0	—	56.1	1.2	3.3	1.8	1.3	35.4	1.0
Other and unallocable	100.0	—	12.8	9.9	4.0	15.5	14.5	34.3	9.0
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	53.5	1.7	5.0	2.6	2.2	33.2	1.9
Exhibit: Salaries and wages	100.0	—	9.6	5.6	2.8	8.7	18.9	44.9	9.4
PER CAPITA (DOLLARS)									
Revenue	519.26	—	473.99	258.98	331.56	277.74	491.18	741.46	877.85
General revenue	519.26	—	473.99	258.98	331.56	277.74	491.18	741.46	877.85
Intergovernmental revenue	148.87	—	59.90	58.73	103.90	74.39	160.92	231.26	286.39
Federal Government	5.64	—	3.63	13.35	.20	3.44	3.84	5.50	12.18
State government	133.24	—	50.38	41.73	94.58	59.89	138.39	217.17	263.32
From own sources	370.39	—	414.09	200.25	227.66	203.35	330.26	510.20	591.46
Taxes	205.02	—	242.29	161.66	179.83	164.80	190.45	231.92	254.14
Property	197.26	—	232.79	149.68	174.28	155.60	181.75	226.64	249.39
Other	7.77	—	9.50	11.98	5.55	9.00	8.70	5.28	4.75
Charges and miscellaneous	165.37	—	171.80	38.59	47.83	38.75	139.81	278.28	337.32
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	487.40	—	494.29	266.99	341.23	329.25	381.08	666.57	846.04
General expenditure	487.40	—	494.29	266.99	341.23	329.25	381.08	666.57	846.04
Current expenditure	452.40	—	462.15	246.66	333.73	307.93	361.07	612.23	774.28
Capital outlay	35.01	—	32.13	20.33	7.50	21.32	20.01	54.33	71.77
Education services:									
Education .....	.15	—	—	—	—	—	.26	.22	.62
Libraries	1.92	—	.71	1.99	.81	1.85	1.46	2.68	2.46
Social services and income maintenance:									
Public welfare	46.45	—	37.97	14.99	119.89	42.58	64.90	43.89	41.65
Hospitals	134.01	—	181.16	13.74	20.91	39.12	86.59	221.62	318.40
Health	38.24	—	45.80	69.00	17.27	31.58	18.69	39.91	46.60
Transportation:									
Highways	109.97	—	29.72	32.82	29.33	72.27	88.11	187.61	244.91
Capital outlay	19.21	—	12.26	5.65	1.82	12.72	11.33	33.47	38.13
Air transportation .....	.04	—	—	—	—	—	—	.06	.29
Other transportation .....	.09	—	—	—	1.62	—	—	.04	—
Public safety:									
Police protection	23.29	—	12.62	21.13	20.09	22.65	20.39	28.12	36.48
Fire protection .....	.38	—	—	—	.01	.54	.10	.75	.50
Correction	12.40	—	13.76	17.81	23.68	15.58	10.71	7.76	11.61
Protective inspection and regulation .....	.62	—	1.57	1.29	1.28	—	.37	.50	.16
Environment and housing:									
Natural resources	5.61	—	7.60	2.29	2.03	3.79	3.84	8.17	7.32
Parks and recreation	7.37	—	1.46	9.41	7.24	6.25	6.57	9.34	10.50
Housing and community development	1.28	—	1.28	—	1.48	.40	.03	2.94	.46
Sewerage .....	.32	—	.34	—	—	—	.78	.45	—
Solid waste management	3.89	—	1.32	3.60	—	.70	3.41	7.12	5.88
Governmental administration:									
Financial administration	22.14	—	11.18	17.94	17.12	25.49	18.53	26.89	31.35
Judicial and legal	12.88	—	12.40	13.82	11.04	18.56	12.95	10.23	10.71
General public buildings	8.73	—	6.72	10.93	6.38	8.48	8.01	9.08	11.47
Other governmental administration	15.05	—	13.74	13.76	25.86	16.52	13.38	13.98	18.78
Interest on general debt	18.72	—	89.08	1.98	13.85	1.87	1.40	20.25	3.70
Other and unallocable	23.84	—	25.86	20.49	21.33	21.03	20.58	24.97	42.18
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	178.03	—	807.73	26.19	197.90	26.17	23.57	180.70	65.81
Exhibit: Salaries and wages	175.20	—	143.50	85.41	110.28	86.96	196.40	240.56	323.74

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
KANSAS									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	105	—	2	2	—	5	13	21	62
Population, 1990	2 477 574	—	758 716	322 969	—	326 277	425 841	328 694	315 077
Revenue	1 094 123	—	327 718	105 376	—	74 126	169 954	164 870	252 079
General revenue	1 094 094	—	327 718	105 376	—	74 097	169 954	164 870	252 079
Intergovernmental revenue	141 954	—	52 494	13 137	—	13 626	18 183	18 841	25 673
Federal Government	10 934	—	8 304	1 577	—	32	34	869	118
State government	122 194	—	40 169	9 576	—	13 003	16 824	17 646	24 976
From own sources	952 140	—	275 224	92 239	—	60 471	151 771	146 029	226 406
Taxes	617 509	—	188 801	68 963	—	45 073	91 586	74 281	148 805
Property	472 480	—	125 005	47 070	—	38 537	65 121	59 785	136 962
Other	145 029	—	63 796	21 893	—	6 536	26 465	14 496	11 843
Charges and miscellaneous	334 631	—	86 423	23 276	—	15 398	60 185	71 748	77 601
Utility and liquor store revenue	29	—	—	—	—	29	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 081 976	—	329 397	100 319	—	74 301	167 626	161 667	248 666
General expenditure	1 081 937	—	329 397	100 319	—	74 262	167 626	161 667	248 666
Current expenditure	962 383	—	261 019	98 031	—	67 701	155 989	150 871	228 772
Capital outlay	119 554	—	68 378	2 288	—	6 561	11 637	10 796	19 894
Education services:									
Education	8 056	—	1 067	30	—	1 040	1 079	1 944	2 896
Libraries	10 665	—	7 836	196	—	—	450	159	2 024
Social services and income maintenance:									
Public welfare	24 176	—	8 404	—	—	3 139	3 634	1 121	7 878
Hospitals	119 257	—	—	291	—	612	23 545	48 881	45 928
Health	84 042	—	34 933	7 702	—	7 435	11 249	9 280	13 443
Transportation:									
Highways	183 938	—	26 234	6 282	—	16 353	29 288	35 559	70 222
Capital outlay	35 481	—	9 052	332	—	4 179	5 455	5 610	10 853
Air transportation	6 298	—	4 953	—	—	—	62	697	586
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	73 710	—	24 251	10 085	—	6 587	10 439	8 971	13 377
Fire protection	14 650	—	6 645	204	—	1 543	2 261	1 128	2 869
Correction	31 956	—	17 376	7 459	—	3 322	2 387	732	680
Protective inspection and regulation	510	—	474	—	—	—	36	—	—
Environment and housing:									
Natural resources	29 860	—	2 440	952	—	1 921	5 045	6 110	13 392
Parks and recreation	21 809	—	9 573	7 241	—	719	1 398	570	2 308
Housing and community development	2 905	—	2 765	—	—	—	140	—	—
Sewerage	21 085	—	18 688	—	—	60	15	2 322	—
Solid waste management	13 707	—	—	2 942	—	2 153	2 928	1 813	3 871
Governmental administration:									
Financial administration	63 868	—	27 421	7 998	—	4 009	6 899	6 187	11 354
Judicial and legal	33 778	—	12 185	5 855	—	2 988	4 676	3 010	5 064
General public buildings	47 998	—	23 306	2 394	—	4 304	3 718	4 346	9 930
Other governmental administration	32 464	—	6 322	2 959	—	3 735	5 526	5 420	8 502
Interest on general debt	65 582	—	31 142	8 138	—	3 272	18 967	1 341	2 722
Other and unallocable	191 623	—	63 382	29 591	—	11 070	33 884	22 076	31 620
Utility and liquor store expenditure	39	—	—	—	—	39	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 743 296	—	1 273 570	140 845	—	44 669	209 011	31 070	44 131
Exhibit: Salaries and wages	338 218	—	96 701	33 290	—	27 368	48 475	53 298	79 086
PERCENT DISTRIBUTION									
Number of counties	100.0	—	1.9	1.9	—	4.8	12.4	20.0	59.0
Population, 1990	100.0	—	30.6	13.0	—	13.2	17.2	13.3	12.7
Revenue	100.0	—	30.0	9.6	—	6.8	15.5	15.1	23.0
General revenue	100.0	—	30.0	9.6	—	6.8	15.5	15.1	23.0
Intergovernmental revenue	100.0	—	37.0	9.3	—	9.6	12.8	13.3	18.1
Federal Government	100.0	—	75.9	14.4	—	.3	.3	7.9	1.1
State government	100.0	—	32.9	7.8	—	10.6	13.8	14.4	20.4
From own sources	100.0	—	28.9	9.7	—	6.4	15.9	15.3	23.8
Taxes	100.0	—	30.6	11.2	—	7.3	14.8	12.0	24.1
Property	100.0	—	26.5	10.0	—	8.2	13.8	12.7	29.0
Other	100.0	—	44.0	15.1	—	4.5	18.2	10.0	8.2
Charges and miscellaneous	100.0	—	25.8	7.0	—	4.6	18.0	21.4	23.2
Utility and liquor store revenue	100.0	—	—	—	—	100.0	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	30.4	9.3	—	6.9	15.5	14.9	23.0
General expenditure	100.0	—	30.4	9.3	—	6.9	15.5	14.9	23.0
Current expenditure	100.0	—	27.1	10.2	—	7.0	16.2	15.7	23.8
Capital outlay	100.0	—	57.2	1.9	—	5.5	9.7	9.0	16.6
Education services:									
Education	100.0	—	13.2	.4	—	12.9	13.4	24.1	35.9
Libraries	100.0	—	73.5	1.8	—	—	4.2	1.5	19.0
Social services and income maintenance:									
Public welfare	100.0	—	34.8	—	—	13.0	15.0	4.6	32.6
Hospitals	100.0	—	—	.2	—	.5	19.7	41.0	38.5
Health	100.0	—	41.6	9.2	—	8.8	13.4	11.0	16.0

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	14.3	3.4	—	8.9	15.9	19.3	38.2
Capital outlay	100.0	—	25.5	.9	—	11.8	15.4	15.8	30.6
Air transportation	100.0	—	78.6	—	—	—	1.0	11.1	9.3
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	32.9	13.7	—	8.9	14.2	12.2	18.1
Fire protection	100.0	—	45.4	1.4	—	10.5	15.4	7.7	19.6
Correction	100.0	—	54.4	23.3	—	10.4	7.5	2.3	2.1
Protective inspection and regulation	100.0	—	92.9	—	—	—	7.1	—	—
Environment and housing:									
Natural resources	100.0	—	8.2	3.2	—	6.4	16.9	20.5	44.8
Parks and recreation	100.0	—	43.9	33.2	—	3.3	6.4	2.6	10.6
Housing and community development	100.0	—	95.2	—	—	—	4.8	—	—
Sewerage	100.0	—	88.6	—	—	.3	.1	11.0	—
Solid waste management	100.0	—	—	21.5	—	15.7	21.4	13.2	28.2
Governmental administration:									
Financial administration	100.0	—	42.9	12.5	—	6.3	10.8	9.7	17.8
Judicial and legal	100.0	—	36.1	17.3	—	8.8	13.8	8.9	15.0
General public buildings	100.0	—	48.6	5.0	—	9.0	7.7	9.1	20.7
Other governmental administration	100.0	—	19.5	9.1	—	11.5	17.0	16.7	26.2
Interest on general debt	100.0	—	47.5	12.4	—	5.0	28.9	2.0	4.2
Other and unallocable	100.0	—	33.1	15.4	—	5.8	17.7	11.5	16.5
Utility and liquor store expenditure	100.0	—	—	—	—	100.0	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	73.1	8.1	—	2.6	12.0	1.8	2.5
Exhibit: Salaries and wages	100.0	—	28.6	9.8	—	8.1	14.3	15.8	23.4
PER CAPITA (DOLLARS)									
Revenue	441.61	—	431.94	326.27	—	227.19	399.10	501.59	800.06
General revenue	441.60	—	431.94	326.27	—	227.10	399.10	501.59	800.06
Intergovernmental revenue	57.30	—	69.19	40.68	—	41.76	42.70	57.32	81.48
Federal Government	4.41	—	10.94	4.88	—	.10	.08	2.64	.37
State government	49.32	—	52.94	29.65	—	39.85	39.51	53.69	79.27
From own sources	384.30	—	362.75	285.60	—	185.34	356.40	444.27	718.57
Taxes	249.24	—	248.84	213.53	—	138.14	215.07	225.99	472.28
Property	190.70	—	164.76	145.74	—	118.11	152.92	181.89	434.69
Other	58.54	—	84.08	67.79	—	20.03	62.15	44.10	37.59
Charges and miscellaneous	135.06	—	113.91	72.07	—	47.19	141.33	218.28	246.29
Utility and liquor store revenue .....	.01	—	—	—	—	.09	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	436.71	—	434.15	310.61	—	227.72	393.64	491.85	789.22
General expenditure	436.69	—	434.15	310.61	—	227.60	393.64	491.85	789.22
Current expenditure	388.44	—	344.03	303.53	—	207.50	366.31	459.00	726.08
Capital outlay	48.25	—	90.12	7.08	—	20.11	27.33	32.85	63.14
Education services:									
Education	3.25	—	1.41	.09	—	3.19	2.53	5.91	9.19
Libraries	4.30	—	10.33	.61	—	—	1.06	.48	6.42
Social services and income maintenance:									
Public welfare	9.76	—	11.08	—	—	9.62	8.53	3.41	25.00
Hospitals	48.13	—	—	.90	—	1.88	55.29	148.71	145.77
Health	33.92	—	46.04	23.85	—	2.79	26.42	28.23	42.67
Transportation:									
Highways	74.24	—	34.58	19.45	—	50.12	68.78	108.18	222.87
Capital outlay	14.32	—	11.93	1.03	—	12.81	12.81	17.07	34.45
Air transportation	2.54	—	6.53	—	—	—	.15	2.12	1.86
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	29.75	—	31.96	31.23	—	20.19	24.51	27.29	42.46
Fire protection	5.91	—	8.76	.63	—	4.73	5.31	3.43	9.11
Correction	12.90	—	22.90	23.10	—	10.18	5.61	2.23	2.16
Protective inspection and regulation .....	.21	—	.62	—	—	—	.08	—	—
Environment and housing:									
Natural resources	12.05	—	3.22	2.95	—	5.89	11.85	18.59	42.50
Parks and recreation	8.80	—	12.62	22.42	—	2.20	3.28	1.73	7.33
Housing and community development	1.17	—	3.64	—	—	—	.33	—	—
Sewerage	8.51	—	24.63	—	—	.18	.04	7.06	—
Solid waste management	5.53	—	—	9.11	—	6.60	6.88	5.52	12.29
Governmental administration:									
Financial administration	25.78	—	36.14	24.76	—	12.29	16.20	18.82	36.04
Judicial and legal	13.63	—	16.06	18.13	—	9.16	10.98	9.16	16.07
General public buildings	19.37	—	30.72	7.41	—	13.19	8.73	13.22	31.52
Other governmental administration	13.10	—	8.33	9.16	—	11.45	12.98	16.49	26.98
Interest on general debt	26.47	—	41.05	25.20	—	10.03	44.54	4.08	8.64
Other and unallocable	77.34	—	83.54	91.62	—	33.93	79.57	67.16	100.36
Utility and liquor store expenditure .....	.02	—	—	—	—	.12	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	703.63	—	1 678.59	436.09	—	136.91	490.82	94.53	140.06
Exhibit: Salaries and wages	136.51	—	127.45	103.07	—	83.88	113.83	162.15	251.01

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KENTUCKY									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	119	1	—	—	1	10	24	57	26
Population, 1990	3 459 930	664 937	—	—	142 031	707 618	847 565	910 120	187 659
Revenue	1 210 725	376 181	—	—	102 955	240 563	180 118	219 909	90 999
General revenue	1 210 725	376 181	—	—	102 955	240 563	180 118	219 909	90 999
Intergovernmental revenue	336 083	82 450	—	—	19 794	49 338	67 963	94 680	21 858
Federal Government	77 547	37 232	—	—	15 742	8 137	8 767	6 982	687
State government	241 496	43 350	—	—	3 851	37 991	54 269	82 476	19 559
From own sources	874 642	293 731	—	—	83 161	191 225	112 155	125 229	69 141
Taxes	318 489	124 032	—	—	15 390	53 366	54 754	57 516	13 431
Property	171 011	47 852	—	—	7 614	32 910	35 919	38 013	8 703
Other	147 478	76 180	—	—	7 776	20 456	18 835	19 503	4 728
Charges and miscellaneous	556 153	169 699	—	—	67 771	137 859	57 401	67 713	55 710
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 174 459	365 066	—	—	102 609	232 615	170 635	212 949	90 585
General expenditure	1 174 437	365 066	—	—	102 609	232 593	170 635	212 949	90 585
Current expenditure	1 029 351	299 582	—	—	73 499	217 560	157 864	195 936	84 910
Capital outlay	145 086	65 484	—	—	29 110	15 033	12 771	17 013	5 675
Education services:									
Education	789	755	—	—	—	31	—	3	—
Libraries	4 551	3 390	—	—	—	805	252	14	90
Social services and income maintenance:									
Public welfare	11 829	6 725	—	—	738	1 461	1 548	1 226	131
Hospitals	104 251	3 994	—	—	—	60 606	4 983	18 939	15 729
Health	122 552	19 948	—	—	6 576	34 210	37 320	23 082	1 416
Transportation:									
Highways	133 682	3 064	—	—	3 302	18 522	33 697	56 832	18 265
Capital outlay	14 904	9	—	—	1 055	1 118	4 093	6 995	1 634
Air transportation	93 154	50 261	—	—	42 608	207	36	42	—
Other transportation	15 483	12 270	—	—	3 213	—	—	—	—
Public safety:									
Police protection	58 852	26 893	—	—	2 229	8 789	8 590	10 436	1 915
Fire protection	10 177	462	—	—	163	1 729	4 772	2 727	324
Correction	70 873	23 949	—	—	2 801	11 559	12 392	15 888	4 284
Protective inspection and regulation	1 265	826	—	—	—	189	70	180	—
Environment and housing:									
Natural resources	2 497	218	—	—	22	383	984	598	292
Parks and recreation	16 443	4 440	—	—	2 098	3 505	3 005	2 689	706
Housing and community development	8 128	4 565	—	—	—	2 145	139	1 216	63
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	14 210	238	—	—	21	4 072	5 647	3 452	780
Governmental administration:									
Financial administration	16 534	7 875	—	—	536	2 872	2 169	2 604	478
Judicial and legal	17 300	12 380	—	—	277	2 265	1 084	988	306
General public buildings	17 813	6 640	—	—	1 061	3 863	2 655	2 803	791
Other governmental administration	42 329	5 256	—	—	243	6 718	11 059	15 332	3 721
Interest on general debt	315 691	131 709	—	—	34 904	52 288	26 185	34 014	36 591
Other and unallocable	96 034	39 208	—	—	1 817	16 374	14 048	19 884	4 703
Utility and liquor store expenditure	22	—	—	—	—	22	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	4 358 809	1 354 524	—	—	715 866	802 411	355 446	505 940	624 622
Exhibit: Salaries and wages	299 598	70 822	—	—	16 414	74 184	57 034	62 720	18 424
PERCENT DISTRIBUTION									
Number of counties	100.0	.8	—	—	.8	8.4	20.2	47.9	21.8
Population, 1990	100.0	19.2	—	—	4.1	20.5	24.5	26.3	5.4
Revenue	100.0	31.1	—	—	8.5	19.9	14.9	18.2	7.5
General revenue	100.0	31.1	—	—	8.5	19.9	14.9	18.2	7.5
Intergovernmental revenue	100.0	24.5	—	—	5.9	14.7	20.2	28.2	6.5
Federal Government	100.0	48.0	—	—	20.3	10.5	11.3	9.0	.9
State government	100.0	18.0	—	—	1.6	15.7	22.5	34.2	8.1
From own sources	100.0	33.6	—	—	9.5	21.9	12.8	14.3	7.9
Taxes	100.0	38.9	—	—	4.8	16.8	17.2	18.1	4.2
Property	100.0	28.0	—	—	4.5	19.2	21.0	22.2	5.1
Other	100.0	51.7	—	—	5.3	13.9	12.8	13.2	3.2
Charges and miscellaneous	100.0	30.5	—	—	12.2	24.8	10.3	12.2	10.0
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	31.1	—	—	8.7	19.8	14.5	18.1	7.7
General expenditure	100.0	31.1	—	—	8.7	19.8	14.5	18.1	7.7
Current expenditure	100.0	29.1	—	—	7.1	21.1	15.3	19.0	8.2
Capital outlay	100.0	45.1	—	—	20.1	10.4	8.8	11.7	3.9
Education services:									
Education	100.0	95.7	—	—	—	3.9	—	.4	—
Libraries	100.0	74.5	—	—	—	17.7	5.5	.3	2.0
Social services and income maintenance:									
Public welfare	100.0	56.9	—	—	6.2	12.4	13.1	10.4	1.1
Hospitals	100.0	3.8	—	—	—	58.1	4.8	18.2	15.1
Health	100.0	16.3	—	—	5.4	27.9	30.5	18.8	1.2

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	2.3	—	—	2.5	13.9	25.2	42.5	13.7
Capital outlay	100.0	.1	—	—	7.1	7.5	27.5	46.9	11.0
Air transportation	100.0	54.0	—	—	45.7	.2	—	—	—
Other transportation	100.0	79.2	—	—	20.8	—	—	—	—
Public safety:									
Police protection	100.0	45.7	—	—	3.8	14.9	14.6	17.7	3.3
Fire protection	100.0	4.5	—	—	1.6	17.0	46.9	26.8	3.2
Correction	100.0	33.8	—	—	4.0	16.3	17.5	22.4	6.0
Protective inspection and regulation	100.0	65.3	—	—	—	14.9	5.5	14.2	—
Environment and housing:									
Natural resources	100.0	8.7	—	—	.9	15.3	39.4	23.9	11.7
Parks and recreation	100.0	27.0	—	—	12.8	21.3	18.3	16.4	4.3
Housing and community development	100.0	56.2	—	—	—	26.4	1.7	15.0	.8
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	1.7	—	—	.1	28.7	39.7	24.3	5.5
Governmental administration:									
Financial administration	100.0	47.6	—	—	3.2	17.4	13.1	15.7	2.9
Judicial and legal	100.0	71.6	—	—	1.6	13.1	6.3	5.7	1.8
General public buildings	100.0	37.3	—	—	6.0	21.7	14.9	15.7	4.4
Other governmental administration	100.0	12.4	—	—	.6	15.9	26.1	36.2	8.8
Interest on general debt	100.0	41.7	—	—	11.1	16.6	8.3	10.8	11.6
Other and unallocable	100.0	40.8	—	—	1.9	17.1	14.6	20.7	4.9
Utility and liquor store expenditure	100.0	—	—	—	—	100.0	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	31.1	—	—	16.4	18.4	8.2	11.6	14.3
Exhibit: Salaries and wages	100.0	23.6	—	—	5.5	24.8	19.0	20.9	6.1
PER CAPITA (DOLLARS)									
Revenue	349.93	565.74	—	—	724.88	339.96	212.51	241.63	484.92
General revenue	349.93	565.74	—	—	724.88	339.96	212.51	241.63	484.92
Intergovernmental revenue	97.14	124.00	—	—	139.36	69.72	80.19	104.03	116.48
Federal Government	22.41	55.99	—	—	110.83	11.50	10.34	7.67	3.66
State government	69.80	65.19	—	—	27.11	53.69	64.03	90.62	104.23
From own sources	252.79	441.74	—	—	585.51	270.24	132.33	137.60	368.44
Taxes	92.05	186.53	—	—	108.36	75.42	64.60	63.20	71.57
Property	49.43	71.96	—	—	53.61	46.51	42.38	41.77	46.38
Other	42.62	114.57	—	—	54.75	28.91	22.22	21.43	25.19
Charges and miscellaneous	160.74	255.21	—	—	477.16	194.82	67.72	74.40	296.87
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	339.45	549.02	—	—	722.44	328.73	201.32	233.98	482.71
General expenditure	339.44	549.02	—	—	722.44	328.70	201.32	233.98	482.71
Current expenditure	297.51	450.54	—	—	517.49	307.45	186.26	215.29	452.47
Capital outlay	41.93	98.48	—	—	204.96	21.24	15.07	18.69	30.24
Education services:									
Education .....	.23	1.14	—	—	—	.04	—	—	—
Libraries	1.32	5.10	—	—	—	1.14	.30	.02	.48
Social services and income maintenance:									
Public welfare	3.42	10.11	—	—	5.20	2.06	1.83	1.35	.70
Hospitals	30.13	6.01	—	—	—	85.65	5.88	20.81	83.82
Health	35.42	30.00	—	—	46.30	48.35	44.03	25.36	7.55
Transportation:									
Highways	38.64	4.61	—	—	23.25	26.18	39.76	62.44	97.33
Capital outlay	4.31	.01	—	—	7.43	1.58	4.83	7.69	8.71
Air transportation	26.92	75.59	—	—	299.99	.29	.04	.05	—
Other transportation	4.47	18.45	—	—	22.62	—	—	—	—
Public safety:									
Police protection	17.01	40.44	—	—	15.69	12.42	10.13	11.47	10.20
Fire protection	2.94	.69	—	—	1.15	2.44	5.63	3.00	1.73
Correction	20.48	36.02	—	—	19.72	16.34	14.62	17.46	22.83
Protective inspection and regulation .....	.37	1.24	—	—	—	.27	.08	.20	—
Environment and housing:									
Natural resources .....	.72	.33	—	—	.15	.54	1.16	.66	1.56
Parks and recreation	4.75	6.68	—	—	14.77	4.95	3.55	2.95	3.76
Housing and community development	2.35	6.87	—	—	—	3.03	.16	1.34	.34
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	4.11	.36	—	—	.15	5.75	6.66	3.79	4.16
Governmental administration:									
Financial administration	4.78	11.84	—	—	3.77	4.06	2.56	2.86	2.55
Judicial and legal	5.00	18.62	—	—	1.95	3.20	1.28	1.09	1.63
General public buildings	5.15	9.99	—	—	7.47	5.46	3.13	3.08	4.22
Other governmental administration	12.23	7.90	—	—	1.71	9.49	13.05	16.85	19.83
Interest on general debt	91.24	198.08	—	—	245.75	73.89	30.89	37.37	194.99
Other and unallocable	27.76	58.96	—	—	12.79	23.14	16.57	21.85	25.06
Utility and liquor store expenditure .....	.01	—	—	—	—	.03	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 259.80	2 037.07	—	—	5 040.21	1 133.96	419.37	555.90	3 328.49
Exhibit: Salaries and wages	86.59	106.51	—	—	115.57	104.84	67.29	68.91	98.18

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
LOUISIANA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	61	—	1	3	3	12	15	21	6
Population, 1990	3 245 948	—	448 306	581 149	418 255	827 640	537 165	378 290	55 143
Revenue	2 351 900	—	749 453	218 660	217 224	477 084	403 792	245 693	39 994
General revenue	2 287 587	—	732 708	215 474	214 878	463 945	388 246	234 044	38 292
Intergovernmental revenue	322 511	—	42 007	43 369	25 346	91 399	65 087	47 944	7 359
Federal Government	105 363	—	14 578	14 973	10 020	22 257	18 310	23 639	1 586
State government	206 154	—	24 415	27 769	13 760	67 539	43 652	23 886	5 133
From own sources	1 965 076	—	690 701	172 105	189 532	372 546	323 159	186 100	30 933
Taxes	868 789	—	345 444	92 102	68 925	145 690	129 934	67 890	18 804
Property	412 767	—	87 787	74 882	40 535	75 645	79 657	38 476	15 785
Other	456 022	—	257 657	17 220	28 390	70 045	50 277	29 414	3 019
Charges and miscellaneous	1 096 287	—	345 257	80 003	120 607	226 856	193 225	118 210	12 129
Utility and liquor store revenue	62 788	—	15 220	3 186	2 346	13 139	15 546	11 649	1 702
Employee retirement revenue	1 525	—	1 525	—	—	—	—	—	—
Expenditure	2 574 203	—	720 103	205 373	226 109	580 648	543 321	257 286	41 363
General expenditure	2 498 068	—	700 007	201 235	223 840	567 428	520 894	245 730	38 934
Current expenditure	2 282 308	—	594 281	178 411	212 769	536 037	488 752	235 013	37 045
Capital outlay	215 760	—	105 726	22 824	11 071	31 391	32 142	10 717	1 889
Education services:									
Education	82 196	—	60 495	—	5 454	8 250	5 543	2 450	4
Libraries	46 131	—	6 959	7 606	5 057	9 310	10 554	5 361	1 284
Social services and income maintenance:									
Public welfare	35 187	—	7 691	1 359	8 109	6 579	5 982	4 313	1 154
Hospitals	798 578	—	227 320	23 433	95 425	250 105	138 945	60 384	2 966
Health	32 980	—	4 615	4 531	2 185	8 840	9 066	2 246	1 497
Transportation:									
Highways	218 297	—	41 494	19 965	13 525	53 433	59 409	25 353	5 118
Capital outlay	43 499	—	14 456	6 208	12	11 368	7 136	3 555	764
Air transportation	13 716	—	—	11 023	704	1 471	455	49	14
Other transportation	7 287	—	4 531	22	18	438	2 278	—	—
Public safety:									
Police protection	234 899	—	42 274	36 252	23 611	47 720	53 947	24 054	7 041
Fire protection	61 617	—	18 456	3 540	14 289	11 109	9 290	4 175	758
Correction	55 879	—	9 779	11 471	6 384	12 148	12 136	3 684	277
Protective inspection and regulation	1 912	—	—	—	—	1 055	112	543	202
Environment and housing:									
Natural resources	63 319	—	32 399	4 691	934	16 514	4 988	3 207	586
Parks and recreation	35 569	—	13 427	3 168	1 316	6 953	6 067	3 314	1 324
Housing and community development	31 876	—	6 595	6 834	1 649	3 836	6 565	5 732	665
Sewerage	86 175	—	60 609	383	1 363	3 734	18 995	766	325
Solid waste management	69 388	—	7 498	998	1 891	19 819	25 916	11 331	1 935
Governmental administration:									
Financial administration	63 985	—	8 781	5 902	4 204	13 932	21 319	8 207	1 640
Judicial and legal	67 341	—	12 705	7 717	6 373	15 607	18 963	4 988	988
General public buildings	26 403	—	1 712	4 682	943	7 191	7 544	3 084	1 247
Other governmental administration	66 961	—	10 540	9 165	6 117	13 016	18 049	7 793	2 281
Interest on general debt	242 347	—	82 858	23 699	12 354	28 070	35 914	52 744	6 708
Other and unallocable	156 025	—	39 269	14 794	11 935	28 298	48 857	11 952	920
Utility and liquor store expenditure	74 670	—	18 631	4 138	2 269	13 220	22 427	11 556	2 429
Employee retirement expenditure	1 465	—	1 465	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 364 856	—	853 249	306 424	178 727	405 376	584 980	946 783	89 317
Exhibit: Salaries and wages	696 613	—	195 936	64 348	88 032	161 247	114 773	60 794	11 483
PERCENT DISTRIBUTION									
Number of counties	100.0	—	1.6	4.9	4.9	19.7	24.6	34.4	9.8
Population, 1990	100.0	—	13.8	17.9	12.9	25.5	16.5	11.7	1.7
Revenue	100.0	—	31.9	9.3	9.2	20.3	17.2	10.4	1.7
General revenue	100.0	—	32.0	9.4	9.4	20.3	17.0	10.2	1.7
Intergovernmental revenue	100.0	—	13.0	13.4	7.9	28.3	20.2	14.9	2.3
Federal Government	100.0	—	13.8	14.2	9.5	21.1	17.4	22.4	1.5
State government	100.0	—	11.8	13.5	6.7	32.8	21.2	11.6	2.5
From own sources	100.0	—	35.1	8.8	9.6	19.0	16.4	9.5	1.6
Taxes	100.0	—	39.8	10.6	7.9	16.8	15.0	7.8	2.2
Property	100.0	—	21.3	18.1	9.8	18.3	19.3	9.3	3.8
Other	100.0	—	56.5	3.8	6.2	15.4	11.0	6.5	.7
Charges and miscellaneous	100.0	—	31.5	7.3	11.0	20.7	17.6	10.8	1.1
Utility and liquor store revenue	100.0	—	24.2	5.1	3.7	20.9	24.8	18.6	2.7
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	—	28.0	8.0	8.8	22.6	21.1	10.0	1.6
General expenditure	100.0	—	28.0	8.1	9.0	22.7	20.9	9.8	1.6
Current expenditure	100.0	—	26.0	7.8	9.3	23.5	21.4	10.3	1.6
Capital outlay	100.0	—	49.0	10.6	5.1	14.5	14.9	5.0	.9
Education services:									
Education	100.0	—	73.6	—	6.6	10.0	6.7	3.0	—
Libraries	100.0	—	15.1	16.5	11.0	20.2	22.9	11.6	2.8
Social services and income maintenance:									
Public welfare	100.0	—	21.9	3.9	23.0	18.7	17.0	12.3	3.3
Hospitals	100.0	—	28.5	2.9	11.9	31.3	17.4	7.6	.4
Health	100.0	—	14.0	13.7	6.6	26.8	27.5	6.8	4.5

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	19.0	9.1	6.2	24.5	27.2	11.6	2.3
Capital outlay	100.0	—	33.2	14.3	—	26.1	16.4	8.2	1.8
Air transportation	100.0	—	—	80.4	5.1	10.7	3.3	.4	.1
Other transportation	100.0	—	62.2	.3	.2	6.0	31.3	—	—
Public safety:									
Police protection	100.0	—	18.0	15.4	10.1	20.3	23.0	10.2	3.0
Fire protection	100.0	—	30.0	5.7	23.2	18.0	15.1	6.8	1.2
Correction	100.0	—	17.5	20.5	11.4	21.7	21.7	6.6	.5
Protective inspection and regulation	100.0	—	—	—	—	55.2	5.9	28.4	10.6
Environment and housing:									
Natural resources	100.0	—	51.2	7.4	1.5	26.1	7.9	5.1	.9
Parks and recreation	100.0	—	37.7	8.9	3.7	19.5	17.1	9.3	3.7
Housing and community development	100.0	—	20.7	21.4	5.2	12.0	20.6	18.0	2.1
Sewerage	100.0	—	70.3	.4	1.6	4.3	22.0	.9	.4
Solid waste management	100.0	—	10.8	1.4	2.7	28.6	37.3	16.3	2.8
Governmental administration:									
Financial administration	100.0	—	13.7	9.2	6.6	21.8	33.3	12.8	2.6
Judicial and legal	100.0	—	18.9	11.5	9.5	23.2	28.2	7.4	1.5
General public buildings	100.0	—	6.5	17.7	3.6	27.2	28.6	11.7	4.7
Other governmental administration	100.0	—	15.7	13.7	9.1	19.4	27.0	11.6	3.4
Interest on general debt	100.0	—	34.2	9.8	5.1	11.6	14.8	21.8	2.8
Other and unallocable	100.0	—	25.2	9.5	7.6	18.1	31.3	7.7	.6
Utility and liquor store expenditure	100.0	—	25.0	5.5	3.0	17.7	30.0	15.5	3.3
Employee retirement expenditure	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	25.4	9.1	5.3	12.0	17.4	28.1	2.7
Exhibit: Salaries and wages	100.0	—	28.1	9.2	12.6	23.1	16.5	8.7	1.6
PER CAPITA (DOLLARS)									
Revenue	724.56	—	1 671.74	376.25	519.36	576.44	751.71	649.48	725.28
General revenue	704.75	—	1 634.39	370.77	513.75	560.56	722.77	618.69	694.41
Intergovernmental revenue	99.36	—	93.70	74.63	60.60	110.43	121.17	126.74	133.45
Federal Government	32.46	—	32.52	25.76	23.96	26.89	34.09	62.49	28.76
State government	63.51	—	54.46	47.78	32.90	81.60	81.26	63.14	93.09
From own sources	605.39	—	1 540.69	296.15	453.15	450.13	601.60	491.95	560.96
Taxes	267.65	—	770.55	158.48	164.79	176.03	241.89	179.47	341.00
Property	127.16	—	195.82	128.85	96.91	91.40	148.29	101.71	286.26
Other	140.49	—	574.73	29.63	67.88	84.63	93.60	77.76	54.75
Charges and miscellaneous	337.74	—	770.14	137.66	288.36	274.10	359.71	312.49	219.96
Utility and liquor store revenue	19.34	—	33.95	5.48	5.61	15.88	28.94	30.79	30.87
Employee retirement revenue .....	.47	—	3.40	—	—	—	—	—	—
Expenditure	793.05	—	1 606.28	353.39	540.60	701.57	1 011.46	680.13	750.10
General expenditure	769.60	—	1 561.45	346.27	535.18	685.60	969.71	649.58	706.06
Current expenditure	703.13	—	1 325.61	307.00	508.71	647.67	909.87	621.25	671.80
Capital outlay	66.47	—	235.83	39.27	26.47	37.93	59.84	28.33	34.26
Education services:									
Education	25.32	—	134.94	—	13.04	9.97	10.32	6.48	.07
Libraries	14.21	—	15.52	13.09	12.09	11.25	19.65	14.17	23.28
Social services and income maintenance:									
Public welfare	10.84	—	17.16	2.34	19.39	7.95	11.14	11.40	20.93
Hospitals	246.02	—	507.06	40.32	228.15	302.19	258.66	159.62	53.79
Health	10.16	—	10.29	7.80	5.22	10.68	16.88	5.94	27.15
Transportation:									
Highways	67.25	—	92.56	34.35	32.34	64.56	110.60	67.02	92.81
Capital outlay	13.40	—	32.25	10.68	.03	13.74	13.28	9.40	13.85
Air transportation	4.23	—	—	18.97	1.68	1.78	.85	.13	.25
Other transportation	2.24	—	10.11	.04	.04	.53	4.24	—	—
Public safety:									
Police protection	72.37	—	94.30	62.38	56.45	57.66	100.43	63.59	127.69
Fire protection	18.98	—	41.17	6.09	34.16	13.42	17.29	11.04	13.75
Correction	17.22	—	21.81	19.74	15.26	14.68	22.59	9.74	5.02
Protective inspection and regulation .....	.59	—	—	—	—	1.27	.21	1.44	3.66
Environment and housing:									
Natural resources	19.51	—	72.27	8.07	2.23	19.95	9.29	8.48	10.63
Parks and recreation	10.96	—	29.95	5.45	3.15	8.40	11.29	8.76	24.01
Housing and community development	9.82	—	14.71	11.76	3.94	4.63	12.22	15.15	12.06
Sewerage	26.55	—	135.20	.66	3.26	4.51	35.36	2.02	5.89
Solid waste management	21.38	—	16.73	1.72	4.52	23.95	48.25	29.95	35.09
Governmental administration:									
Financial administration	19.71	—	19.59	10.16	10.05	16.83	39.69	21.69	29.74
Judicial and legal	20.75	—	28.34	13.28	15.24	18.86	35.30	13.19	17.92
General public buildings	8.13	—	3.82	8.06	2.25	8.69	14.04	8.15	22.61
Other governmental administration	20.63	—	23.51	15.77	14.63	15.73	33.60	20.60	41.37
Interest on general debt	74.66	—	184.82	40.78	29.54	33.92	66.86	139.43	121.65
Other and unallocable	48.07	—	87.59	25.46	28.54	34.19	90.95	31.59	16.68
Utility and liquor store expenditure	23.00	—	41.56	7.12	5.42	15.97	41.75	30.55	44.05
Employee retirement expenditure .....	.45	—	3.27	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 036.63	—	1 903.27	527.27	427.32	489.80	1 089.01	2 502.80	1 619.73
Exhibit: Salaries and wages	214.61	—	437.06	110.73	210.47	194.83	213.66	160.71	208.24

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MAINE									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	16	—	—	2	3	2	8	1	—
Population, 1990	1 227 928	—	—	407 722	367 764	139 538	294 251	18 653	—
Revenue	67 893	—	—	19 345	17 857	7 426	20 963	2 302	—
General revenue	67 893	—	—	19 345	17 857	7 426	20 963	2 302	—
Intergovernmental revenue	7 575	—	—	2 641	1 667	597	2 247	423	—
Federal Government	347	—	—	3	295	29	20	—	—
State government	5 979	—	—	2 197	1 102	557	1 700	423	—
From own sources	60 318	—	—	16 704	16 190	6 829	18 716	1 879	—
Taxes	49 360	—	—	12 140	13 562	5 890	16 033	1 735	—
Property	49 037	—	—	11 890	13 562	5 888	15 963	1 734	—
Other	323	—	—	250	—	2	70	1	—
Charges and miscellaneous	10 958	—	—	4 564	2 628	939	2 683	144	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	78 651	—	—	17 158	22 079	7 440	29 736	2 238	—
General expenditure	78 651	—	—	17 158	22 079	7 440	29 736	2 238	—
Current expenditure	63 179	—	—	15 255	15 962	7 051	22 736	2 175	—
Capital outlay	15 472	—	—	1 903	6 117	389	7 000	63	—
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	28	—	—	28	—	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	974	—	—	724	37	151	49	13	—
Hospitals	6	—	—	—	—	—	—	6	—
Health	228	—	—	—	—	9	219	—	—
Transportation:	—	—	—	—	—	—	—	—	—
Highways	2 994	—	—	—	33	650	1 901	410	—
Capital outlay	83	—	—	—	3	40	40	—	—
Air transportation	405	—	—	—	—	130	275	—	—
Other transportation	167	—	—	147	—	—	20	—	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	11 006	—	—	2 370	2 337	1 037	4 954	308	—
Fire protection	102	—	—	—	1	17	37	47	—
Correction	32 641	—	—	7 534	10 649	1 783	12 146	529	—
Protective inspection and regulation	32	—	—	—	32	—	—	—	—
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	809	—	—	161	72	123	453	—	—
Parks and recreation	41	—	—	—	—	11	30	—	—
Housing and community development	81	—	—	—	65	—	16	—	—
Sewerage	61	—	—	—	—	61	—	—	—
Solid waste management	518	—	—	—	—	154	245	119	—
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	838	—	—	180	123	91	368	76	—
Judicial and legal	5 180	—	—	1 243	1 303	469	2 023	142	—
General public buildings	4 106	—	—	767	1 734	460	1 057	88	—
Other governmental administration	4 089	—	—	1 076	752	564	1 548	149	—
Interest on general debt	3 188	—	—	565	1 841	283	497	2	—
Other and unallocable	11 157	—	—	2 363	3 100	1 447	3 898	349	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	67 140	—	—	31 255	20 450	2 300	10 889	2 246	—
Exhibit: Salaries and wages	24 552	—	—	7 515	6 612	2 834	6 760	831	—
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	12.5	18.8	12.5	50.0	6.3	—
Population, 1990	100.0	—	—	33.2	29.9	11.4	24.0	1.5	—
Revenue	100.0	—	—	28.5	26.3	10.9	30.9	3.4	—
General revenue	100.0	—	—	28.5	26.3	10.9	30.9	3.4	—
Intergovernmental revenue	100.0	—	—	34.9	22.0	7.9	29.7	5.6	—
Federal Government	100.0	—	—	.9	85.0	8.4	5.8	—	—
State government	100.0	—	—	36.7	18.4	9.3	28.4	7.1	—
From own sources	100.0	—	—	27.7	26.8	11.3	31.0	3.1	—
Taxes	100.0	—	—	24.6	27.5	11.9	32.5	3.5	—
Property	100.0	—	—	24.2	27.7	12.0	32.6	3.5	—
Other	100.0	—	—	77.4	—	.6	21.7	.3	—
Charges and miscellaneous	100.0	—	—	41.6	24.0	8.6	24.5	1.3	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	21.8	28.1	9.5	37.8	2.8	—
General expenditure	100.0	—	—	21.8	28.1	9.5	37.8	2.8	—
Current expenditure	100.0	—	—	24.1	25.3	11.2	36.0	3.4	—
Capital outlay	100.0	—	—	12.3	39.5	2.5	45.2	.4	—
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	100.0	—	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	—	—	74.3	3.8	15.5	5.0	1.3	—
Hospitals	100.0	—	—	—	—	—	—	100.0	—
Health	100.0	—	—	—	—	3.9	96.1	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	1.1	21.7	63.5	13.7	—
Capital outlay	100.0	—	—	—	3.6	48.2	48.2	—	—
Air transportation	100.0	—	—	—	—	32.1	67.9	—	—
Other transportation	100.0	—	—	88.0	—	—	12.0	—	—
Public safety:									
Police protection	100.0	—	—	21.5	21.2	9.4	45.0	2.8	—
Fire protection	100.0	—	—	—	1.0	16.7	36.3	46.1	—
Correction	100.0	—	—	23.1	32.6	5.5	37.2	1.6	—
Protective inspection and regulation	100.0	—	—	—	100.0	—	—	—	—
Environment and housing:									
Natural resources	100.0	—	—	19.9	8.9	15.2	56.0	—	—
Parks and recreation	100.0	—	—	—	—	26.8	73.2	—	—
Housing and community development	100.0	—	—	—	80.2	—	19.8	—	—
Sewerage	100.0	—	—	—	—	100.0	—	—	—
Solid waste management	100.0	—	—	—	—	29.7	47.3	23.0	—
Governmental administration:									
Financial administration	100.0	—	—	21.5	14.7	10.9	43.9	9.1	—
Judicial and legal	100.0	—	—	24.0	25.2	9.1	39.1	2.7	—
General public buildings	100.0	—	—	18.7	42.2	11.2	25.7	2.1	—
Other governmental administration	100.0	—	—	26.3	18.4	13.8	37.9	3.6	—
Interest on general debt	100.0	—	—	17.7	57.7	8.9	15.6	.1	—
Other and unallocable	100.0	—	—	21.2	27.8	13.0	34.9	3.1	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	46.6	30.5	3.4	16.2	3.3	—
Exhibit: Salaries and wages	100.0	—	—	30.6	26.9	11.5	27.5	3.4	—
PER CAPITA (DOLLARS)									
Revenue	55.29	—	—	47.45	48.56	53.22	71.24	123.41	—
General revenue	55.29	—	—	47.45	48.56	53.22	71.24	123.41	—
Intergovernmental revenue	6.17	—	—	6.48	4.53	4.28	7.64	22.68	—
Federal Government .....	.28	—	—	.01	.80	.21	.07	—	—
State government	4.87	—	—	5.39	3.00	3.99	5.78	22.68	—
From own sources	49.12	—	—	40.97	44.02	48.94	63.61	100.73	—
Taxes	40.20	—	—	29.78	36.88	42.21	54.49	93.01	—
Property	39.93	—	—	29.16	36.88	42.20	54.25	92.96	—
Other .....	.26	—	—	.61	—	.01	.24	.05	—
Charges and miscellaneous	8.92	—	—	11.19	7.15	6.73	9.12	7.72	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	64.05	—	—	42.08	60.04	53.32	101.06	119.98	—
General expenditure	64.05	—	—	42.08	60.04	53.32	101.06	119.98	—
Current expenditure	51.45	—	—	37.42	43.40	50.53	77.27	116.60	—
Capital outlay	12.60	—	—	4.67	16.63	2.79	23.79	3.38	—
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries .....	.02	—	—	.07	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	.79	—	—	1.78	.10	1.08	.17	.70	—
Hospitals	—	—	—	—	—	—	—	.32	—
Health .....	.19	—	—	—	—	.06	.74	—	—
Transportation:									
Highways	2.44	—	—	—	.09	4.66	6.46	21.98	—
Capital outlay .....	.07	—	—	—	.01	.29	.14	—	—
Air transportation .....	.33	—	—	—	—	.93	.93	—	—
Other transportation .....	.14	—	—	.36	—	—	.07	—	—
Public safety:									
Police protection	8.96	—	—	5.81	6.35	7.43	16.84	16.51	—
Fire protection .....	.08	—	—	—	—	.12	.13	2.52	—
Correction	26.58	—	—	18.48	28.96	12.78	41.28	28.36	—
Protective inspection and regulation .....	.03	—	—	—	.09	—	—	—	—
Environment and housing:									
Natural resources .....	.66	—	—	.39	.20	.88	1.54	—	—
Parks and recreation .....	.03	—	—	—	—	.08	.10	—	—
Housing and community development .....	.07	—	—	—	.18	—	.05	—	—
Sewerage .....	.05	—	—	—	—	.44	—	—	—
Solid waste management .....	.42	—	—	—	—	1.10	.83	6.38	—
Governmental administration:									
Financial administration .....	.68	—	—	.44	.33	.65	1.25	4.07	—
Judicial and legal	4.22	—	—	3.05	3.54	3.36	6.88	7.61	—
General public buildings	3.34	—	—	1.88	4.71	3.30	3.59	4.72	—
Other governmental administration	3.33	—	—	2.64	2.04	4.04	5.26	7.99	—
Interest on general debt	2.60	—	—	1.39	5.01	2.03	1.69	.11	—
Other and unallocable	9.09	—	—	5.80	8.43	10.37	13.25	18.71	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	54.88	—	—	76.66	55.61	16.48	37.01	120.41	—
Exhibit: Salaries and wages	19.99	—	—	18.43	17.98	20.31	22.97	44.55	—

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MARYLAND									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	23	3	1	3	3	5	6	2	—
Population, 1990	4 045 454	2 178 429	427 239	519 668	345 919	347 978	184 939	41 282	—
Revenue	7 447 999	4 414 584	755 801	921 140	513 520	526 475	266 412	50 067	—
General revenue	7 123 801	4 134 744	739 075	909 365	510 025	523 668	258 300	48 624	—
Intergovernmental revenue	1 894 482	924 993	178 294	263 409	193 959	210 826	100 335	22 666	—
Federal Government	162 136	104 141	9 773	14 931	14 215	11 824	5 968	1 284	—
State government	1 709 968	810 645	168 472	244 338	178 817	193 377	92 984	21 335	—
From own sources	5 229 319	3 209 751	560 781	645 956	316 066	312 842	157 965	25 958	—
Taxes	4 115 987	2 567 368	416 362	499 642	244 777	234 272	132 239	21 327	—
Property	2 389 493	1 473 643	230 911	295 013	143 705	144 384	87 425	14 412	—
Other	1 726 494	1 093 725	185 451	204 629	101 072	89 888	44 814	6 915	—
Charges and miscellaneous	1 113 332	642 383	144 419	146 314	71 289	78 570	25 726	4 631	—
Utility and liquor store revenue	159 324	114 966	16 726	11 775	3 495	2 807	8 112	1 443	—
Employee retirement revenue	164 874	164 874	—	—	—	—	—	—	—
Expenditure	7 619 216	4 460 913	776 720	961 155	548 779	542 885	275 572	53 192	—
General expenditure	7 340 828	4 243 719	747 855	945 541	544 382	539 632	267 988	51 711	—
Current expenditure	6 517 854	3 814 055	677 856	815 697	454 583	467 047	241 772	46 844	—
Capital outlay	822 974	429 664	69 999	129 844	89 799	72 585	26 216	4 867	—
Education services:									
Education	4 029 194	2 130 574	389 365	579 928	365 873	358 168	171 823	33 463	—
Libraries	96 305	62 178	9 756	12 045	5 939	3 695	2 371	321	—
Social services and income maintenance:									
Public welfare	58 948	22 437	2 353	17 323	2 499	13 391	886	59	—
Hospitals	150	—	—	—	150	—	—	—	—
Health	211 873	151 801	20 619	19 207	6 164	8 011	5 188	883	—
Transportation:									
Highways	227 684	104 596	24 906	42 285	17 698	19 877	16 002	2 320	—
Capital outlay	88 412	57 235	256	17 453	8 151	4 114	823	380	—
Air transportation	8 195	—	—	—	4 070	2 208	1 890	27	—
Other transportation	111 110	110 824	286	—	—	—	—	—	—
Public safety:									
Police protection	343 599	237 991	39 646	30 923	18 797	11 861	3 453	928	—
Fire protection	238 013	157 916	38 070	23 615	7 869	5 389	4 259	895	—
Correction	113 758	56 272	10 386	13 605	8 548	13 371	10 510	1 066	—
Protective inspection and regulation	30 132	11 584	9 029	5 375	1 781	1 753	540	70	—
Environment and housing:									
Natural resources	13 967	7 667	161	1 943	1 642	1 116	1 210	228	—
Parks and recreation	244 064	194 245	9 306	17 291	9 446	9 861	3 497	418	—
Housing and community development	118 806	99 730	—	7 616	5 386	2 919	2 769	386	—
Sewerage	176 833	109 073	24 311	18 239	10 530	7 596	4 171	2 913	—
Solid waste management	195 381	130 701	24 425	16 614	8 793	8 978	4 348	1 522	—
Governmental administration:									
Financial administration	62 057	36 026	8 318	9 403	3 026	3 690	1 283	311	—
Judicial and legal	102 279	64 792	10 874	11 400	5 953	5 386	3 232	642	—
General public buildings	162 438	51 311	55 101	28 247	9 970	13 656	3 583	570	—
Other governmental administration	68 644	27 286	16 909	11 273	4 183	4 481	3 670	842	—
Interest on general debt	360 935	249 655	42 093	29 476	17 474	16 957	4 807	473	—
Other and unallocable	366 463	227 060	11 941	49 733	28 591	27 268	18 496	3 374	—
Utility and liquor store expenditure	190 624	129 430	28 865	15 614	4 397	3 253	7 584	1 481	—
Employee retirement expenditure	87 764	87 764	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	6 663 635	4 391 677	913 662	709 441	285 603	279 125	76 930	7 197	—
Exhibit: Salaries and wages	3 993 812	2 315 172	434 285	528 144	271 347	280 731	137 069	27 064	—
PERCENT DISTRIBUTION									
Number of counties	100.0	13.0	4.3	13.0	13.0	21.7	26.1	8.7	—
Population, 1990	100.0	53.8	10.6	12.8	8.6	8.6	4.6	1.0	—
Revenue	100.0	59.3	10.1	12.4	6.9	7.1	3.6	.7	—
General revenue	100.0	58.0	10.4	12.8	7.2	7.4	3.6	.7	—
Intergovernmental revenue	100.0	48.8	9.4	13.9	10.2	11.1	5.3	1.2	—
Federal Government	100.0	64.2	6.0	9.2	8.8	7.3	3.7	.8	—
State government	100.0	47.4	9.9	14.3	10.5	11.3	5.4	1.2	—
From own sources	100.0	61.4	10.7	12.4	6.0	6.0	3.0	.5	—
Taxes	100.0	62.4	10.1	12.1	5.9	5.7	3.2	.5	—
Property	100.0	61.7	9.7	12.3	6.0	6.0	3.7	.6	—
Other	100.0	63.3	10.7	11.9	5.9	5.2	2.6	.4	—
Charges and miscellaneous	100.0	57.7	13.0	13.1	6.4	7.1	2.3	.4	—
Utility and liquor store revenue	100.0	72.2	10.5	7.4	2.2	1.8	5.1	.9	—
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	58.5	10.2	12.6	7.2	7.1	3.6	.7	—
General expenditure	100.0	57.8	10.2	12.9	7.4	7.4	3.7	.7	—
Current expenditure	100.0	58.5	10.4	12.5	7.0	7.2	3.7	.7	—
Capital outlay	100.0	52.2	8.5	15.8	10.9	8.8	3.2	.6	—
Education services:									
Education	100.0	52.9	9.7	14.4	9.1	8.9	4.3	.8	—
Libraries	100.0	64.6	10.1	12.5	6.2	3.8	2.5	.3	—
Social services and income maintenance:									
Public welfare	100.0	38.1	4.0	29.4	4.2	22.7	1.5	.1	—
Hospitals	100.0	—	—	—	100.0	—	—	—	—
Health	100.0	71.6	9.7	9.1	2.9	3.8	2.4	.4	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	45.9	10.9	18.6	7.8	8.7	7.0	1.0	—
Capital outlay	100.0	64.7	.3	19.7	9.2	4.7	.9	.4	—
Air transportation	100.0	—	—	—	49.7	26.9	23.1	.3	—
Other transportation	100.0	99.7	.3	—	—	—	—	—	—
Public safety:									
Police protection	100.0	69.3	11.5	9.0	5.5	3.5	1.0	.3	—
Fire protection	100.0	66.3	16.0	9.9	3.3	2.3	1.8	.4	—
Correction	100.0	49.5	9.1	12.0	7.5	11.8	9.2	.9	—
Protective inspection and regulation	100.0	38.4	30.0	17.8	5.9	5.8	1.8	.2	—
Environment and housing:									
Natural resources	100.0	54.9	1.2	13.9	11.8	8.0	8.7	1.6	—
Parks and recreation	100.0	79.6	3.8	7.1	3.9	4.0	1.4	.2	—
Housing and community development	100.0	83.9	—	6.4	4.5	2.5	2.3	.3	—
Sewerage	100.0	61.7	13.7	10.3	6.0	4.3	2.4	1.6	—
Solid waste management	100.0	66.9	12.5	8.5	4.5	4.6	2.2	.8	—
Governmental administration:									
Financial administration	100.0	58.1	13.4	15.2	4.9	5.9	2.1	.5	—
Judicial and legal	100.0	63.3	10.6	11.1	5.8	5.3	3.2	.6	—
General public buildings	100.0	31.6	33.9	17.4	6.1	8.4	2.2	.4	—
Other governmental administration	100.0	39.8	24.6	16.4	6.1	6.5	5.3	1.2	—
Interest on general debt	100.0	69.2	11.7	8.2	4.8	4.7	1.3	.1	—
Other and unallocable	100.0	62.0	3.3	13.6	7.8	7.4	5.0	.9	—
Utility and liquor store expenditure	100.0	67.9	15.1	8.2	2.3	1.7	4.0	.8	—
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	65.9	13.7	10.6	4.3	4.2	1.2	.1	—
Exhibit: Salaries and wages	100.0	58.0	10.9	13.2	6.8	7.0	3.4	.7	—
PER CAPITA (DOLLARS)									
Revenue	1 841.08	2 026.50	1 769.04	1 772.55	1 484.51	1 512.95	1 440.54	1 212.80	—
General revenue	1 760.94	1 898.04	1 729.89	1 749.90	1 474.41	1 504.89	1 396.68	1 177.85	—
Intergovernmental revenue	468.30	424.61	417.32	506.88	560.71	605.86	542.53	549.05	—
Federal Government	40.08	47.81	22.87	28.73	41.09	33.98	32.27	31.10	—
State government	422.89	372.12	394.33	470.18	516.93	555.72	502.78	516.81	—
From own sources	1 292.64	1 473.42	1 312.57	1 243.02	913.70	899.03	854.15	628.80	—
Taxes	1 017.44	1 178.54	974.54	961.46	707.61	673.24	715.04	516.62	—
Property	590.66	676.47	540.47	567.70	415.43	414.92	472.72	349.11	—
Other	426.77	502.07	434.07	393.77	292.18	258.32	242.32	167.51	—
Charges and miscellaneous	275.21	294.88	338.03	281.55	206.09	225.79	139.11	112.18	—
Utility and liquor store revenue	39.38	52.77	39.15	22.66	10.10	8.07	43.86	34.95	—
Employee retirement revenue	40.76	75.68	—	—	—	—	—	—	—
Expenditure	1 883.40	2 047.77	1 818.00	1 849.56	1 586.44	1 560.11	1 490.07	1 288.50	—
General expenditure	1 814.59	1 948.06	1 750.44	1 819.51	1 573.73	1 550.76	1 449.06	1 252.63	—
Current expenditure	1 611.16	1 750.83	1 586.60	1 569.65	1 314.13	1 342.17	1 307.31	1 134.73	—
Capital outlay	203.43	197.24	163.84	249.86	259.60	208.59	141.75	117.90	—
Education services:									
Education	995.98	978.03	911.35	1 115.96	1 057.68	1 029.28	929.08	810.60	—
Libraries	23.81	28.54	22.83	23.18	17.17	10.62	12.82	7.78	—
Social services and income maintenance:									
Public welfare	14.57	10.30	5.51	33.33	7.22	38.48	4.79	1.43	—
Hospitals .....	.04	—	—	—	43	—	—	—	—
Health	52.37	69.68	48.26	36.96	17.82	23.02	28.05	21.39	—
Transportation:									
Highways	56.28	48.01	58.30	81.37	51.16	57.12	86.53	56.20	—
Capital outlay	21.85	26.27	.60	33.58	23.56	11.82	4.45	9.20	—
Air transportation	2.03	—	—	—	11.77	6.35	10.22	.65	—
Other transportation	27.47	50.87	.67	—	—	—	—	—	—
Public safety:									
Police protection	84.93	109.25	92.80	59.51	54.34	34.09	18.67	22.48	—
Fire protection	58.83	72.49	89.11	45.44	22.75	15.49	23.03	21.68	—
Correction	28.12	25.83	24.31	26.18	24.71	38.42	56.83	25.82	—
Protective inspection and regulation	7.45	5.32	21.13	10.34	5.15	5.04	2.92	1.70	—
Environment and housing:									
Natural resources	3.45	3.52	.38	3.74	4.75	3.21	6.54	5.52	—
Parks and recreation	60.33	89.17	21.78	33.27	27.31	28.34	18.91	10.13	—
Housing and community development	29.37	45.78	—	14.66	15.57	8.39	14.97	9.35	—
Sewerage	43.71	50.07	56.90	35.10	30.44	21.83	22.55	70.56	—
Solid waste management	48.30	60.00	57.17	31.97	25.42	25.80	23.51	36.87	—
Governmental administration:									
Financial administration	15.34	16.54	19.47	18.09	8.75	10.60	6.94	7.53	—
Judicial and legal	25.28	29.74	25.45	21.94	17.21	15.48	17.48	15.55	—
General public buildings	40.15	23.55	128.97	54.36	28.82	39.24	19.37	13.81	—
Other governmental administration	16.97	12.53	39.58	21.69	12.09	12.88	19.84	20.40	—
Interest on general debt	89.22	114.60	98.52	56.72	50.51	48.73	25.99	11.46	—
Other and unallocable	90.59	104.23	27.95	95.70	82.65	78.36	100.01	81.73	—
Utility and liquor store expenditure	47.12	59.41	67.56	30.05	12.71	9.35	41.01	35.88	—
Employee retirement expenditure	21.69	40.29	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 647.19	2 015.98	2 138.53	1 365.18	825.64	802.13	415.97	174.34	—
Exhibit: Salaries and wages	987.23	1 062.77	1 016.49	1 016.31	784.42	806.75	741.16	655.59	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MASSACHUSETTS									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	12	5	2	1	2	1	—	1	—
Population, 1990	5 346 507	3 900 665	891 586	186 605	285 920	70 092	—	11 639	—
Revenue	429 141	282 228	76 106	32 354	27 888	4 575	—	5 990	—
General revenue	308 947	196 841	66 522	17 731	18 544	4 575	—	4 734	—
Intergovernmental revenue	158 101	91 428	42 237	5 701	13 594	2 244	—	2 897	—
Federal Government	5 469	1 818	2 782	—	376	—	—	493	—
State government	149 864	89 459	39 449	3 795	12 513	2 244	—	2 404	—
From own sources	150 846	105 413	24 285	12 030	4 950	2 331	—	1 837	—
Taxes	57 997	48 632	4 484	2 159	1 497	779	—	446	—
Property	36 059	29 719	2 295	2 157	1 135	368	—	385	—
Other	21 938	18 913	2 189	—	362	411	—	61	—
Charges and miscellaneous	92 849	56 781	19 801	9 871	3 453	1 552	—	1 391	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	120 194	85 387	9 584	14 623	9 344	—	—	1 256	—
Expenditure	380 602	251 391	61 789	29 698	27 248	4 344	—	6 132	—
General expenditure	269 838	170 881	51 697	18 489	19 131	4 344	—	5 296	—
Current expenditure	265 255	170 381	50 226	18 050	19 113	4 309	—	3 176	—
Capital outlay	4 583	500	1 471	439	18	35	—	2 120	—
Education services:									
Education	10 105	9 741	—	—	49	315	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	4 641	—	13	84	4 524	—	—	20	—
Hospitals	61 292	46 302	7 832	5 127	—	2 031	—	—	—
Health	953	30	155	684	63	—	—	21	—
Transportation:									
Highways	923	684	72	—	125	42	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation	1 085	—	—	—	—	—	—	1 085	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	1 887	163	444	1 181	56	—	—	43	—
Fire protection	290	2	14	267	7	—	—	—	—
Correction	99 617	59 689	25 493	3 104	8 905	1 028	—	1 398	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	1 234	62	745	324	82	—	—	21	—
Parks and recreation	1 273	904	272	—	30	47	—	20	—
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	1 812	—	—	—	—	—	—	1 812	—
Solid waste management	68	—	—	—	68	—	—	—	—
Governmental administration:									
Financial administration	7 123	5 835	521	303	378	29	—	57	—
Judicial and legal	3 020	2 989	—	—	—	31	—	—	—
General public buildings	13 184	8 143	3 505	674	702	112	—	48	—
Other governmental administration	20 475	13 285	4 541	1 542	586	238	—	283	—
Interest on general debt	3 470	1 870	1 245	123	154	78	—	—	—
Other and unallocable	37 386	21 182	6 845	5 076	3 402	393	—	488	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	110 764	80 510	10 092	11 209	8 117	—	—	836	—
Debt outstanding at end of fiscal year	41 049	15 492	18 780	1 990	3 355	685	—	747	—
Exhibit: Salaries and wages	155 944	104 057	27 421	10 874	10 077	2 377	—	1 138	—
PERCENT DISTRIBUTION									
Number of counties	100.0	41.7	16.7	8.3	16.7	8.3	—	8.3	—
Population, 1990	100.0	73.0	16.7	3.5	5.3	1.3	—	.2	—
Revenue	100.0	65.8	17.7	7.5	6.5	1.1	—	1.4	—
General revenue	100.0	63.7	21.5	5.7	6.0	1.5	—	1.5	—
Intergovernmental revenue	100.0	57.8	26.7	3.6	8.6	1.4	—	1.8	—
Federal Government	100.0	33.2	50.9	—	6.9	—	—	9.0	—
State government	100.0	59.7	26.3	2.5	8.3	1.5	—	1.6	—
From own sources	100.0	69.9	16.1	8.0	3.3	1.5	—	1.2	—
Taxes	100.0	83.9	7.7	3.7	2.6	1.3	—	.8	—
Property	100.0	82.4	6.4	6.0	3.1	1.0	—	1.1	—
Other	100.0	86.2	10.0	—	1.7	1.9	—	.3	—
Charges and miscellaneous	100.0	61.2	21.3	10.6	3.7	1.7	—	1.5	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	100.0	71.0	8.0	12.2	7.8	—	—	1.0	—
Expenditure	100.0	66.1	16.2	7.8	7.2	1.1	—	1.6	—
General expenditure	100.0	63.3	19.2	6.9	7.1	1.6	—	2.0	—
Current expenditure	100.0	64.2	18.9	6.8	7.2	1.6	—	1.2	—
Capital outlay	100.0	10.9	32.1	9.6	.4	.8	—	46.3	—
Education services:									
Education	100.0	96.4	—	—	.5	3.1	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	100.0	—	.3	1.8	97.5	—	—	.4	—
Hospitals	100.0	75.5	12.8	8.4	—	3.3	—	—	—
Health	100.0	3.1	16.3	71.8	6.6	—	—	2.2	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	74.1	7.8	—	13.5	4.6	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation	100.0	—	—	—	—	—	—	100.0	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	8.6	23.5	62.6	3.0	—	—	2.3	—
Fire protection	100.0	.7	4.8	92.1	2.4	—	—	—	—
Correction	100.0	59.9	25.6	3.1	8.9	1.0	—	1.4	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	100.0	5.0	60.4	26.3	6.6	—	—	1.7	—
Parks and recreation	100.0	71.0	21.4	—	2.4	3.7	—	1.6	—
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	100.0	—	—	—	—	—	—	100.0	—
Solid waste management	100.0	—	—	—	100.0	—	—	—	—
Governmental administration:									
Financial administration	100.0	81.9	7.3	4.3	5.3	.4	—	.8	—
Judicial and legal	100.0	99.0	—	—	—	1.0	—	—	—
General public buildings	100.0	61.8	26.6	5.1	5.3	.8	—	.4	—
Other governmental administration	100.0	64.9	22.2	7.5	2.9	1.2	—	1.4	—
Interest on general debt	100.0	53.9	35.9	3.5	4.4	2.2	—	—	—
Other and unallocable	100.0	56.7	18.3	13.6	9.1	1.1	—	1.3	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	100.0	72.7	9.1	10.1	7.3	—	—	.8	—
Debt outstanding at end of fiscal year	100.0	37.7	45.8	4.8	8.2	1.7	—	1.8	—
Exhibit: Salaries and wages	100.0	66.7	17.6	7.0	6.5	1.5	—	.7	—
PER CAPITA (DOLLARS)									
Revenue	80.27	72.35	85.36	173.38	97.54	65.27	—	514.65	—
General revenue	57.78	50.46	74.61	95.02	64.86	65.27	—	406.74	—
Intergovernmental revenue	29.57	23.44	47.37	30.55	47.54	32.02	—	248.90	—
Federal Government	1.02	.47	3.12	—	1.32	—	—	42.36	—
State government	28.03	22.93	44.25	20.34	43.76	32.02	—	206.55	—
From own sources	28.21	27.02	27.24	64.47	17.31	33.26	—	157.83	—
Taxes	10.85	12.47	5.03	11.57	5.24	11.11	—	38.32	—
Property	6.74	7.62	2.57	11.56	3.97	5.25	—	33.08	—
Other	4.10	4.85	2.46	.01	1.27	5.86	—	5.24	—
Charges and miscellaneous	17.37	14.56	22.21	52.90	12.08	22.14	—	119.51	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	22.48	21.89	10.75	78.36	32.68	—	—	107.91	—
Expenditure	71.19	64.45	69.30	159.15	95.30	61.98	—	526.85	—
General expenditure	50.47	43.81	57.98	99.08	66.91	61.98	—	455.02	—
Current expenditure	49.61	43.68	56.33	96.73	66.85	61.48	—	272.88	—
Capital outlay .....	.86	.13	1.65	2.35	.06	.50	—	182.15	—
Education services:									
Education	1.89	2.50	—	—	.17	4.49	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	.87	—	.01	.45	15.82	—	—	1.72	—
Hospitals	11.46	11.87	8.78	27.48	—	28.98	—	—	—
Health .....	.18	.01	.17	3.67	.22	—	—	1.80	—
Transportation:									
Highways .....	.17	.18	.08	—	.44	.60	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation .....	.20	—	—	—	—	—	—	93.22	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	.35	.04	.50	6.33	.20	—	—	3.69	—
Fire protection .....	.05	—	.02	1.43	.02	—	—	—	—
Correction	18.63	15.30	28.59	16.63	31.15	14.67	—	120.11	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	.23	.02	.84	1.74	.29	—	—	1.80	—
Parks and recreation .....	.24	.23	.31	—	.10	.67	—	1.72	—
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage .....	.34	—	—	—	—	—	—	155.68	—
Solid waste management .....	.01	—	—	—	.24	—	—	—	—
Governmental administration:									
Financial administration	1.33	1.50	.58	1.62	1.32	.41	—	4.90	—
Judicial and legal .....	.56	.77	—	—	—	.44	—	—	—
General public buildings	2.47	2.09	3.93	3.61	2.46	1.60	—	4.12	—
Other governmental administration	3.83	3.41	5.09	8.26	2.05	3.40	—	24.31	—
Interest on general debt .....	.65	.48	1.40	.66	.54	1.11	—	—	—
Other and unallocable	6.99	5.43	7.68	27.20	11.90	5.61	—	41.93	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	20.72	20.64	11.32	60.07	28.39	—	—	71.83	—
Debt outstanding at end of fiscal year	7.68	3.97	21.06	10.66	11.73	9.77	—	64.18	—
Exhibit: Salaries and wages	29.17	26.68	30.76	58.27	35.24	33.91	—	97.77	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MICHIGAN									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	83	4	3	5	6	16	17	23	9
Population, 1990	9 295 297	4 413 310	995 308	943 486	792 313	1 087 331	596 193	400 449	66 907
Revenue	4 719 444	2 058 378	515 956	459 736	456 475	513 633	417 116	237 857	60 293
General revenue	4 439 991	1 868 130	484 317	445 284	419 910	510 495	415 970	235 592	60 293
Intergovernmental revenue	2 201 323	1 029 775	207 201	238 794	193 258	244 921	154 682	113 139	19 553
Federal Government	185 130	71 565	22 788	33 133	10 553	19 212	15 177	11 440	1 262
State government	1 692 558	780 941	164 960	176 971	150 956	190 567	119 488	91 572	17 103
From own sources	2 238 668	838 355	277 116	206 490	226 652	265 574	261 288	122 453	40 740
Taxes	951 784	461 752	101 959	83 603	83 049	102 050	59 343	51 463	8 565
Property	915 542	445 438	97 911	79 513	81 163	98 282	55 523	49 376	8 336
Other	36 242	16 314	4 048	4 090	1 886	3 768	3 820	2 087	229
Charges and miscellaneous	1 286 884	376 603	175 157	122 887	143 603	163 524	201 945	70 990	32 175
Utility and liquor store revenue	50 437	37 801	—	5 600	5 040	611	464	921	—
Employee retirement revenue	229 016	152 447	31 639	8 852	31 525	2 527	682	1 344	—
Expenditure	4 721 113	2 061 036	529 429	482 772	431 584	515 858	400 422	239 828	60 184
General expenditure	4 549 655	1 946 142	515 690	465 383	416 910	512 646	398 218	234 482	60 184
Current expenditure	4 046 924	1 661 137	473 724	406 589	395 276	466 177	372 100	216 445	55 476
Capital outlay	502 731	285 005	41 966	58 794	21 634	46 469	26 118	18 037	4 708
Education services:									
Education	3 719	3 719	—	—	—	—	—	—	—
Libraries	26 486	9 245	2 579	1 024	6 889	2 290	2 382	1 922	155
Social services and income maintenance:									
Public welfare	351 510	108 396	35 904	33 541	31 647	59 539	49 736	28 137	4 610
Hospitals	406 958	162 506	104 217	37 157	382	425	76 947	10 167	15 157
Health	911 540	333 342	104 005	119 275	103 306	117 085	92 734	34 873	6 920
Transportation:									
Highways	591 018	196 926	51 364	49 611	55 297	105 498	61 225	58 412	12 685
Capital outlay	88 489	43 902	7 660	5 172	757	13 490	8 576	8 187	745
Air transportation	168 203	158 173	—	4 098	986	1 637	2 204	1 040	65
Other transportation	1 586	218	1 180	—	50	—	—	138	—
Public safety:									
Police protection	189 057	65 424	23 252	17 268	24 257	29 335	13 893	13 384	2 244
Fire protection	597	206	—	—	—	242	121	5	23
Correction	299 022	215 944	23 059	13 063	11 416	17 434	7 506	9 001	1 599
Protective inspection and regulation	4 286	—	633	293	1	896	1 219	1 086	158
Environment and housing:									
Natural resources	68 826	32 584	6 731	3 048	9 524	9 470	5 518	1 652	299
Parks and recreation	40 311	16 831	9 948	4 144	1 966	3 142	2 396	994	890
Housing and community development	11 871	10 255	514	1	—	—	435	659	7
Sewerage	248 414	183 651	2 372	34 222	15 643	10 624	98	1 804	—
Solid waste management	29 278	10 451	80	3 850	7 607	528	3 158	1 393	2 211
Governmental administration:									
Financial administration	94 406	40 842	10 945	7 417	8 198	11 357	7 002	6 615	2 030
Judicial and legal	350 301	155 968	42 258	38 374	36 945	35 113	21 072	17 587	2 984
General public buildings	72 688	31 153	9 648	6 935	6 177	9 493	4 132	4 366	784
Other governmental administration	73 697	31 598	10 513	6 058	6 314	8 613	4 417	5 068	1 116
Interest on general debt	211 063	89 047	16 406	12 075	51 495	31 992	6 741	2 671	636
Other and unallocable	394 818	89 663	60 082	73 930	38 809	57 933	35 282	33 508	5 611
Utility and liquor store expenditure	62 527	27 770	3 603	14 504	7 473	2 518	1 888	4 771	—
Employee retirement expenditure	108 931	87 124	10 136	2 885	7 201	694	316	575	—
Debt outstanding at end of fiscal year	3 452 656	1 513 556	250 233	286 586	754 119	467 911	126 419	43 762	10 070
Exhibit: Salaries and wages	1 305 889	473 881	178 042	147 430	116 049	179 882	114 443	72 505	23 657
PERCENT DISTRIBUTION									
Number of counties	100.0	4.8	3.6	6.0	7.2	19.3	20.5	27.7	10.8
Population, 1990	100.0	47.5	10.7	10.2	8.5	11.7	6.4	4.3	.7
Revenue	100.0	43.6	10.9	9.7	9.7	10.9	8.8	5.0	1.3
General revenue	100.0	42.1	10.9	10.0	9.5	11.5	9.4	5.3	1.4
Intergovernmental revenue	100.0	46.8	9.4	10.8	8.8	11.1	7.0	5.1	.9
Federal Government	100.0	38.7	12.3	17.9	5.7	10.4	8.2	6.2	.7
State government	100.0	46.1	9.7	10.5	8.9	11.3	7.1	5.4	1.0
From own sources	100.0	37.4	12.4	9.2	10.1	11.9	11.7	5.5	1.8
Taxes	100.0	48.5	10.7	8.8	8.7	10.7	6.2	5.4	.9
Property	100.0	48.7	10.7	8.7	8.9	10.7	6.1	5.4	.9
Other	100.0	45.0	11.2	11.3	5.2	10.4	10.5	5.8	.6
Charges and miscellaneous	100.0	29.3	13.6	9.5	11.2	12.7	15.7	5.5	2.5
Utility and liquor store revenue	100.0	74.9	—	11.1	10.0	1.2	.9	1.8	—
Employee retirement revenue	100.0	66.6	13.8	3.9	13.8	1.1	.3	.6	—
Expenditure	100.0	43.7	11.2	10.2	9.1	10.9	8.5	5.1	1.3
General expenditure	100.0	42.8	11.3	10.2	9.2	11.3	8.8	5.2	1.3
Current expenditure	100.0	41.0	11.7	10.0	9.8	11.5	9.2	5.3	1.4
Capital outlay	100.0	56.7	8.3	11.7	4.3	9.2	5.2	3.6	.9
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	34.9	9.7	3.9	26.0	8.6	9.0	7.3	.6
Social services and income maintenance:									
Public welfare	100.0	30.8	10.2	9.5	9.0	16.9	14.1	8.0	1.3
Hospitals	100.0	39.9	25.6	9.1	.1	.1	18.9	2.5	3.7
Health	100.0	36.6	11.4	13.1	11.3	12.8	10.2	3.8	.8

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	33.3	8.7	8.4	9.4	17.9	10.4	9.9	2.1
Capital outlay	100.0	49.6	8.7	5.8	.9	15.2	9.7	9.3	.8
Air transportation	100.0	94.0	—	2.4	.6	1.0	1.3	.6	—
Other transportation	100.0	13.7	74.4	—	3.2	—	—	8.7	—
Public safety:									
Police protection	100.0	34.6	12.3	9.1	12.8	15.5	7.3	7.1	1.2
Fire protection	100.0	34.5	—	—	—	40.5	20.3	.8	3.9
Correction	100.0	72.2	7.7	4.4	3.8	5.8	2.5	3.0	.5
Protective inspection and regulation	100.0	—	14.8	6.8	—	20.9	28.4	25.3	3.7
Environment and housing:									
Natural resources	100.0	47.3	9.8	4.4	13.8	13.8	8.0	2.4	.4
Parks and recreation	100.0	41.8	24.7	10.3	4.9	7.8	5.9	2.5	2.2
Housing and community development	100.0	86.4	4.3	—	—	—	3.7	5.6	.1
Sewerage	100.0	73.9	1.0	13.8	6.3	4.3	—	.7	—
Solid waste management	100.0	35.7	.3	13.1	26.0	1.8	10.8	4.8	7.6
Governmental administration:									
Financial administration	100.0	43.3	11.6	7.9	8.7	12.0	7.4	7.0	2.2
Judicial and legal	100.0	44.5	12.1	11.0	10.5	10.0	6.0	5.0	.9
General public buildings	100.0	42.9	13.3	9.5	8.5	13.1	5.7	6.0	1.1
Other governmental administration	100.0	42.9	14.3	8.2	8.6	11.7	6.0	6.9	1.5
Interest on general debt	100.0	42.2	7.8	5.7	24.4	15.2	3.2	1.3	.3
Other and unallocable	100.0	22.7	15.2	18.7	9.8	14.7	8.9	8.5	1.4
Utility and liquor store expenditure	100.0	44.4	5.8	23.2	12.0	4.0	3.0	7.6	—
Employee retirement expenditure	100.0	80.0	9.3	2.6	6.6	.6	.3	.5	—
Debt outstanding at end of fiscal year	100.0	43.8	7.2	8.3	21.8	13.6	3.7	1.3	.3
Exhibit: Salaries and wages	100.0	36.3	13.6	11.3	8.9	13.8	8.8	5.6	1.8
PER CAPITA (DOLLARS)									
Revenue	507.72	466.40	518.39	487.27	576.13	472.38	699.63	593.98	901.15
General revenue	477.66	423.29	486.60	471.96	529.98	469.49	697.71	588.32	901.15
Intergovernmental revenue	236.82	233.33	208.18	253.10	243.92	225.25	259.45	282.53	292.24
Federal Government	19.92	16.22	22.90	35.12	13.32	17.67	25.46	28.57	18.86
State government	182.09	176.95	165.74	187.57	190.53	175.26	200.42	228.67	255.62
From own sources	240.84	189.96	278.42	218.86	286.06	244.24	438.26	305.79	608.90
Taxes	102.39	104.63	102.44	88.61	104.82	93.85	99.54	128.51	128.01
Property	98.50	100.93	98.37	84.28	102.44	90.39	93.13	123.30	124.59
Other	3.90	3.70	4.07	4.33	2.38	3.47	6.41	5.21	3.42
Charges and miscellaneous	138.44	85.33	175.98	130.25	181.25	150.39	338.72	177.28	480.89
Utility and liquor store revenue	5.43	8.57	—	5.94	6.36	.56	.78	2.30	—
Employee retirement revenue	24.64	34.54	31.79	9.38	39.79	2.32	1.14	3.36	—
Expenditure	507.90	467.00	531.92	511.69	544.71	474.43	671.63	598.90	899.52
General expenditure	489.46	440.97	518.12	493.26	526.19	471.47	667.93	585.55	899.52
Current expenditure	435.37	376.39	475.96	430.94	498.89	428.74	624.13	540.51	829.15
Capital outlay	54.08	64.58	42.16	62.32	27.30	42.74	43.81	45.04	70.37
Education services:									
Education .....	.40	.84	—	—	—	—	—	—	—
Libraries	2.85	2.09	2.59	1.09	8.69	2.11	4.00	4.80	2.32
Social services and income maintenance:									
Public welfare	37.82	24.56	36.07	35.55	39.94	54.76	83.42	70.26	68.90
Hospitals	43.78	36.82	104.71	39.38	.48	.39	129.06	25.39	226.54
Health	98.06	75.53	104.50	126.42	130.39	107.68	155.54	87.08	103.43
Transportation:									
Highways	63.58	44.62	51.61	52.58	69.79	97.02	102.69	145.87	189.59
Capital outlay	9.52	9.95	7.70	5.48	.96	12.41	14.38	20.44	11.13
Air transportation	18.10	35.84	—	4.34	1.24	1.51	3.70	2.60	.97
Other transportation .....	.17	.05	1.19	—	.06	—	—	.34	—
Public safety:									
Police protection	20.34	14.82	23.36	18.30	30.62	26.98	23.30	33.42	33.54
Fire protection .....	.06	.05	—	—	—	.22	.20	.01	.34
Correction	32.17	48.93	23.17	13.85	14.41	16.03	12.59	22.48	23.90
Protective inspection and regulation .....	.46	—	.64	.31	—	.82	2.04	2.71	2.36
Environment and housing:									
Natural resources	7.40	7.38	6.76	3.23	12.02	8.71	9.26	4.13	4.47
Parks and recreation	4.34	3.81	9.99	4.39	2.48	2.89	4.02	2.48	13.30
Housing and community development	1.28	2.32	.52	—	—	—	.73	1.65	.10
Sewerage	26.72	41.61	2.38	36.27	19.74	9.77	.16	4.50	—
Solid waste management	3.15	2.37	.08	4.08	9.60	.49	5.30	3.48	33.05
Governmental administration:									
Financial administration	10.16	9.25	11.00	7.86	10.35	10.44	11.74	16.52	30.34
Judicial and legal	37.69	35.34	42.46	40.67	46.63	32.29	35.34	43.92	44.60
General public buildings	7.82	7.06	9.69	7.35	7.80	8.73	6.93	10.90	11.72
Other governmental administration	7.93	7.16	10.56	6.42	7.97	7.92	7.41	12.66	16.68
Interest on general debt	22.71	20.18	16.48	12.80	64.99	29.42	11.31	6.67	9.51
Other and unallocable	42.48	20.32	60.37	78.36	48.98	53.28	59.18	83.68	83.86
Utility and liquor store expenditure	6.73	6.29	3.62	15.37	9.43	2.32	3.17	11.91	—
Employee retirement expenditure	11.72	19.74	10.18	3.06	9.09	.64	.53	1.44	—
Debt outstanding at end of fiscal year	371.44	342.95	251.41	303.75	951.79	430.33	212.04	109.28	150.51
Exhibit: Salaries and wages	140.49	107.38	178.88	156.26	146.47	165.43	191.96	181.06	353.58

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MINNESOTA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	87	1	2	2	3	5	23	36	15
Population, 1990	4 375 099	1 032 431	760 992	441 854	371 157	281 736	808 625	578 950	99 354
Revenue	3 422 558	1 001 249	510 983	305 026	221 689	158 404	601 547	506 562	117 098
General revenue	3 422 165	1 001 249	510 983	305 026	221 689	158 404	601 154	506 562	117 098
Intergovernmental revenue	1 521 074	378 570	242 257	141 678	81 785	75 064	274 592	272 362	54 766
Federal Government	155 920	17 271	3 109	37 350	20 303	17 244	37 394	19 683	3 566
State government	1 314 457	348 464	223 820	98 525	56 477	57 115	231 669	248 085	50 302
From own sources	1 901 091	622 679	268 726	163 348	139 904	83 340	326 562	234 200	62 332
Taxes	1 040 937	300 454	184 149	107 829	76 545	52 879	167 461	123 337	28 283
Property	1 026 147	298 130	183 120	105 862	74 268	50 817	164 801	121 300	27 849
Other	14 790	2 324	1 029	1 967	2 277	2 062	2 660	2 037	434
Charges and miscellaneous	860 154	322 225	84 577	55 519	63 359	30 461	159 101	110 863	34 049
Utility and liquor store revenue	393	—	—	—	—	—	393	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	3 323 037	970 148	503 684	293 347	224 311	153 323	574 800	494 674	108 750
General expenditure	3 321 329	970 148	502 798	293 347	224 311	153 323	574 084	494 674	108 644
Current expenditure	3 003 886	927 050	463 219	257 517	185 171	132 171	518 241	428 647	91 870
Capital outlay	317 443	43 098	39 579	35 830	39 140	21 152	55 843	66 027	16 774
Education services:									
Education	8	—	—	—	—	—	—	—	8
Libraries	54 999	22 111	14 756	5 022	3 561	1 845	3 220	4 145	339
Social services and income maintenance:									
Public welfare	1 136 604	246 242	257 603	123 416	56 910	61 077	210 339	156 353	24 664
Hospitals	305 756	210 727	2 717	—	10 295	—	40 741	28 809	12 467
Health	254 552	153 447	15 514	16 291	21 581	5 805	23 226	14 690	3 998
Transportation:									
Highways	425 295	31 150	31 367	35 977	22 789	28 443	105 804	135 518	34 247
Capital outlay	177 395	16 659	18 206	12 870	11 880	13 298	40 091	49 868	14 523
Air transportation	894	—	—	—	—	—	69	12	813
Other transportation	356	—	—	216	67	—	6	—	67
Public safety:									
Police protection	169 313	30 031	19 079	23 306	21 894	9 846	33 198	26 720	5 239
Fire protection	75	—	—	—	—	—	40	34	1
Correction	138 011	43 972	35 334	10 031	10 278	7 496	20 375	9 000	1 525
Protective inspection and regulation	1 762	—	837	189	—	198	332	188	18
Environment and housing:									
Natural resources	34 561	1 275	1 166	1 735	1 671	1 744	10 127	12 909	3 934
Parks and recreation	31 526	—	10 757	4 194	3 096	4 348	7 195	7 195	782
Housing and community development	7 623	3 442	1 234	962	46	209	624	849	257
Sewerage	1 016	—	—	—	—	—	541	464	11
Solid waste management	117 614	64 055	9 302	5 070	5 918	4 700	16 094	9 411	3 064
Governmental administration:									
Financial administration	117 013	17 761	22 992	10 589	7 785	6 475	23 179	23 282	4 950
Judicial and legal	166 739	52 746	33 933	13 965	17 636	6 222	22 727	16 153	3 357
General public buildings	100 032	23 377	15 684	18 430	8 240	8 121	11 109	13 722	1 349
Other governmental administration	65 104	8 233	9 153	4 765	7 450	4 469	15 798	12 122	3 114
Interest on general debt	69 804	22 540	11 027	4 819	12 871	2 836	8 703	5 122	1 886
Other and unallocable	122 672	39 039	10 343	14 370	12 223	2 683	23 484	17 976	2 554
Utility and liquor store expenditure	1 708	—	886	—	—	—	716	—	106
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 548 980	832 662	176 018	69 045	225 159	58 810	105 994	58 372	22 920
Exhibit: Salaries and wages	1 034 700	325 249	171 432	113 694	65 108	38 780	161 912	127 655	30 870
PERCENT DISTRIBUTION									
Number of counties	100.0	1.1	2.3	2.3	3.4	5.7	26.4	41.4	17.2
Population, 1990	100.0	23.6	17.4	10.1	8.5	6.4	18.5	13.2	2.3
Revenue	100.0	29.3	14.9	8.9	6.5	4.6	17.6	14.8	3.4
General revenue	100.0	29.3	14.9	8.9	6.5	4.6	17.6	14.8	3.4
Intergovernmental revenue	100.0	24.9	15.9	9.3	5.4	4.9	18.1	17.9	3.6
Federal Government	100.0	11.1	2.0	24.0	13.0	11.1	24.0	12.6	2.3
State government	100.0	26.5	17.0	7.5	4.3	4.3	17.6	18.9	3.8
From own sources	100.0	32.8	14.1	8.6	7.4	4.4	17.2	12.3	3.3
Taxes	100.0	28.9	17.7	10.4	7.4	5.1	16.1	11.8	2.7
Property	100.0	29.1	17.8	10.3	7.2	5.0	16.1	11.8	2.7
Other	100.0	15.7	7.0	13.3	15.4	13.9	18.0	13.8	2.9
Charges and miscellaneous	100.0	37.5	9.8	6.5	7.4	3.5	18.5	12.9	4.0
Utility and liquor store revenue	100.0	—	—	—	—	—	100.0	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	29.2	15.2	8.8	6.8	4.6	17.3	14.9	3.3
General expenditure	100.0	29.2	15.1	8.8	6.8	4.6	17.3	14.9	3.3
Current expenditure	100.0	30.9	15.4	8.6	6.2	4.4	17.3	14.3	3.1
Capital outlay	100.0	13.6	12.5	11.3	12.3	6.7	17.6	20.8	5.3
Education services:									
Education	100.0	—	—	—	—	—	—	—	100.0
Libraries	100.0	40.2	26.8	9.1	6.5	3.4	5.9	7.5	.6
Social services and income maintenance:									
Public welfare	100.0	21.7	22.7	10.9	5.0	5.4	18.5	13.8	2.2
Hospitals	100.0	68.9	.9	—	3.4	—	13.3	9.4	4.1
Health	100.0	60.3	6.1	6.4	8.5	2.3	9.1	5.8	1.6

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	7.3	7.4	8.5	5.4	6.7	24.9	31.9	8.1
Capital outlay	100.0	9.4	10.3	7.3	6.7	7.5	22.6	28.1	8.2
Air transportation	100.0	—	—	—	—	—	7.7	1.3	90.9
Other transportation	100.0	—	—	60.7	18.8	—	1.7	—	18.8
Public safety:									
Police protection	100.0	17.7	11.3	13.8	12.9	5.8	19.6	15.8	3.1
Fire protection	100.0	—	—	—	—	—	53.3	45.3	1.3
Correction	100.0	31.9	25.6	7.3	7.4	5.4	14.8	6.5	1.1
Protective inspection and regulation	100.0	—	47.5	10.7	—	11.2	18.8	10.7	1.0
Environment and housing:									
Natural resources	100.0	3.7	3.4	5.0	4.8	5.0	29.3	37.4	11.4
Parks and recreation	100.0	—	34.1	13.3	9.8	3.7	13.8	22.8	2.5
Housing and community development	100.0	45.2	16.2	12.6	.6	2.7	8.2	11.1	3.4
Sewerage	100.0	—	—	—	—	—	53.2	45.7	1.1
Solid waste management	100.0	54.5	7.9	4.3	5.0	4.0	13.7	8.0	2.6
Governmental administration:									
Financial administration	100.0	15.2	19.6	9.0	6.7	5.5	19.8	19.9	4.2
Judicial and legal	100.0	31.6	20.4	8.4	10.6	3.7	13.6	9.7	2.0
General public buildings	100.0	23.4	15.7	18.4	8.2	8.1	11.1	13.7	1.3
Other governmental administration	100.0	12.6	14.1	7.3	11.4	6.9	24.3	18.6	4.8
Interest on general debt	100.0	32.3	15.8	6.9	18.4	4.1	12.5	7.3	2.7
Other and unallocable	100.0	31.8	8.4	11.7	10.0	2.2	19.1	14.7	2.1
Utility and liquor store expenditure	100.0	—	51.9	—	—	—	41.9	—	6.2
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	53.8	11.4	4.5	14.5	3.8	6.8	3.8	1.5
Exhibit: Salaries and wages	100.0	31.4	16.6	11.0	6.3	3.7	15.6	12.3	3.0
PER CAPITA (DOLLARS)									
Revenue	782.28	969.80	671.47	690.33	597.29	562.24	743.91	874.97	1 178.59
General revenue	782.19	969.80	671.47	690.33	597.29	562.24	743.43	874.97	1 178.59
Intergovernmental revenue	347.67	366.68	318.34	320.64	220.35	266.43	339.58	470.44	551.22
Federal Government	35.64	16.73	4.09	84.53	54.70	61.21	46.24	34.00	35.89
State government	300.44	337.52	294.12	222.98	152.16	202.73	286.50	428.51	506.29
From own sources	434.53	603.12	353.13	369.69	376.94	295.81	403.85	404.53	627.37
Taxes	237.92	291.02	241.99	244.04	206.23	187.69	207.09	213.04	284.67
Property	234.54	288.77	240.63	239.59	200.10	180.37	203.80	209.52	280.30
Other	3.38	2.25	1.35	4.45	6.13	7.32	3.29	3.52	4.37
Charges and miscellaneous	196.60	312.10	111.14	125.65	170.71	108.12	196.75	191.49	342.70
Utility and liquor store revenue .....	.09	—	—	—	—	—	.49	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	759.53	939.67	661.88	663.90	604.36	544.21	710.84	854.43	1 094.57
General expenditure	759.14	939.67	660.71	663.90	604.36	544.21	709.95	854.43	1 093.50
Current expenditure	686.59	897.93	608.70	582.81	498.90	469.13	640.89	740.39	924.67
Capital outlay	72.56	41.74	52.01	81.09	105.45	75.08	69.06	114.05	168.83
Education services:									
Education	—	—	—	—	—	—	—	—	.08
Libraries	12.57	21.42	19.39	11.37	9.59	6.55	3.98	7.16	3.41
Social services and income maintenance:									
Public welfare	259.79	238.51	338.51	279.31	153.33	216.79	260.12	270.06	248.24
Hospitals	69.89	204.11	3.57	—	27.74	—	50.38	49.76	125.48
Health	58.18	148.63	20.39	36.87	58.15	20.60	28.72	25.37	40.24
Transportation:									
Highways	97.21	30.17	41.22	81.42	61.40	100.96	130.84	234.08	344.70
Capital outlay	40.55	16.14	23.92	29.13	32.01	47.20	49.58	86.14	146.17
Air transportation .....	.20	—	—	—	—	—	.09	.02	8.18
Other transportation .....	.08	—	—	.49	.18	—	.01	—	.67
Public safety:									
Police protection	38.70	29.09	25.07	52.75	58.99	34.95	41.05	46.15	52.73
Fire protection .....	.02	—	—	—	—	—	.05	.06	.01
Correction	31.54	42.59	46.43	22.70	27.69	26.61	25.20	15.55	15.35
Protective inspection and regulation .....	.40	—	1.10	.43	—	.70	.41	.32	.18
Environment and housing:									
Natural resources	7.90	1.23	1.53	3.93	4.50	6.19	12.52	22.30	39.60
Parks and recreation	7.21	—	14.14	9.49	8.34	4.10	5.38	12.43	7.87
Housing and community development	1.74	3.33	1.62	2.18	.12	.74	.77	1.47	2.59
Sewerage .....	.23	—	—	—	—	—	.67	.80	.11
Solid waste management	26.88	62.04	12.22	11.47	15.94	16.68	19.90	16.26	30.84
Governmental administration:									
Financial administration	26.75	17.20	30.21	23.96	20.97	22.98	28.66	40.21	49.82
Judicial and legal	38.11	51.09	44.59	31.61	47.52	22.08	28.11	27.90	33.79
General public buildings	22.86	20.61	41.71	22.20	28.82	13.74	23.70	13.58	13.58
Other governmental administration	14.88	7.97	12.03	10.78	20.07	15.86	19.54	20.94	31.34
Interest on general debt	15.95	21.83	14.49	10.91	34.68	10.07	10.76	8.85	18.98
Other and unallocable	28.04	37.81	13.59	32.52	32.93	9.52	29.04	31.05	25.71
Utility and liquor store expenditure .....	.39	—	1.16	—	—	—	.89	—	1.07
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	354.04	806.51	231.30	156.26	606.64	208.74	131.08	100.82	230.69
Exhibit: Salaries and wages	236.50	315.03	225.27	257.31	175.42	137.65	200.23	220.49	310.71

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MISSISSIPPI									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	82	—	1	1	1	9	20	41	9
Population, 1990	2 573 216	—	254 441	165 365	115 243	607 589	672 546	687 831	70 201
Revenue	1 437 325	—	41 221	52 631	163 731	388 512	359 230	398 433	33 567
General revenue	1 434 423	—	41 221	51 814	162 245	388 512	359 230	397 834	33 567
Intergovernmental revenue	240 914	—	8 477	7 289	3 981	54 919	62 506	92 620	11 122
Federal Government	16 043	—	12	82	193	6 896	3 661	4 381	818
State government	214 805	—	7 336	6 432	3 685	45 551	56 479	85 158	10 164
From own sources	1 193 509	—	32 744	44 525	158 264	333 593	296 724	305 214	22 445
Taxes	359 359	—	22 531	32 133	37 785	74 408	91 737	88 329	12 436
Property	341 488	—	21 281	29 241	33 874	71 658	88 674	84 997	11 763
Other	17 871	—	1 250	2 892	3 911	2 750	3 063	3 332	673
Charges and miscellaneous	834 150	—	10 213	12 392	120 479	259 185	204 987	216 885	10 009
Utility and liquor store revenue	2 902	—	—	817	1 486	—	—	599	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 363 092	—	49 300	47 575	151 191	356 402	296 379	433 541	28 704
General expenditure	1 359 280	—	49 300	45 990	149 583	356 402	296 373	432 928	28 704
Current expenditure	1 272 315	—	48 060	45 018	137 371	326 823	279 557	408 777	26 709
Capital outlay	86 965	—	1 240	972	12 212	29 579	16 816	24 151	1 995
Education services:									
Education	7 045	—	1 373	—	—	1 985	1 808	1 876	3
Libraries	10 560	—	1 511	696	1 021	1 207	3 707	2 237	181
Social services and income maintenance:									
Public welfare	22 777	—	3 619	1 241	634	4 548	3 415	7 723	1 597
Hospitals	616 593	—	—	—	85 708	218 528	134 633	171 889	5 835
Health	54 464	—	5 250	1 965	1 922	9 892	14 892	19 081	1 462
Transportation:									
Highways	192 857	—	7 379	7 583	8 536	42 288	44 114	74 861	8 096
Capital outlay	21 828	—	—	422	1 779	9 387	4 562	4 478	1 200
Air transportation	847	—	—	115	240	259	129	104	—
Other transportation	6 324	—	—	1 690	4 504	—	—	130	—
Public safety:									
Police protection	49 738	—	3 415	3 438	2 934	10 462	12 905	14 782	1 802
Fire protection	12 066	—	119	860	1 198	3 486	1 937	4 294	172
Correction	16 159	—	2 456	2 554	1 208	3 522	3 362	2 834	223
Protective inspection and regulation	714	—	378	—	—	61	160	114	1
Environment and housing:									
Natural resources	6 365	—	285	193	237	1 445	1 569	2 501	135
Parks and recreation	9 342	—	285	1 907	1 371	2 391	1 984	1 282	122
Housing and community development	1 928	—	273	—	—	244	99	785	527
Sewerage	584	—	—	350	—	—	86	148	—
Solid waste management	14 518	—	356	1 318	1 140	4 364	3 408	3 556	376
Governmental administration:									
Financial administration	43 887	—	2 421	4 256	1 643	7 550	9 489	17 023	1 505
Judicial and legal	41 030	—	5 093	3 398	3 339	7 491	9 281	11 150	1 278
General public buildings	23 296	—	3 087	1 181	2 422	4 350	5 073	6 592	591
Other governmental administration	39 721	—	3 570	446	2 549	8 441	8 321	14 689	1 705
Interest on general debt	126 925	—	4 859	10 972	27 506	14 178	24 865	43 498	1 047
Other and unallocable	61 540	—	3 571	1 827	1 471	9 710	11 136	31 779	2 046
Utility and liquor store expenditure	3 812	—	—	1 585	1 608	—	6	613	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 814 886	—	67 162	142 291	394 339	268 959	359 435	567 295	15 405
Exhibit: Salaries and wages	444 040	—	16 775	11 971	54 860	125 537	110 428	112 166	12 303
PERCENT DISTRIBUTION									
Number of counties	100.0	—	1.2	1.2	1.2	11.0	24.4	50.0	11.0
Population, 1990	100.0	—	9.9	6.4	4.5	23.6	26.1	26.7	2.7
Revenue	100.0	—	2.9	3.7	11.4	27.0	25.0	27.7	2.3
General revenue	100.0	—	2.9	3.6	11.3	27.1	25.0	27.7	2.3
Intergovernmental revenue	100.0	—	3.5	3.0	1.7	22.8	25.9	38.4	4.6
Federal Government	100.0	—	.1	.5	1.2	43.0	22.8	27.3	5.1
State government	100.0	—	3.4	3.0	1.7	21.2	26.3	39.6	4.7
From own sources	100.0	—	2.7	3.7	13.3	28.0	24.9	25.6	1.9
Taxes	100.0	—	6.3	8.9	10.5	20.7	25.5	24.6	3.5
Property	100.0	—	6.2	8.6	9.9	21.0	26.0	24.9	3.4
Other	100.0	—	7.0	16.2	21.9	15.4	17.1	18.6	3.8
Charges and miscellaneous	100.0	—	1.2	1.5	14.4	31.1	24.6	26.0	1.2
Utility and liquor store revenue	100.0	—	—	28.2	51.2	—	—	20.6	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	3.6	3.5	11.1	26.1	21.7	31.8	2.1
General expenditure	100.0	—	3.6	3.4	11.0	26.2	21.8	31.8	2.1
Current expenditure	100.0	—	3.8	3.5	10.8	25.7	22.0	32.1	2.1
Capital outlay	100.0	—	1.4	1.1	14.0	34.0	19.3	27.8	2.3
Education services:									
Education	100.0	—	19.5	—	—	28.2	25.7	26.6	—
Libraries	100.0	—	14.3	6.6	9.7	11.4	35.1	21.2	1.7
Social services and income maintenance:									
Public welfare	100.0	—	15.9	5.4	2.8	20.0	15.0	33.9	7.0
Hospitals	100.0	—	—	—	13.9	35.4	21.8	27.9	.9
Health	100.0	—	9.6	3.6	3.5	18.2	27.3	35.0	2.7

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	3.8	3.9	4.4	21.9	22.9	38.8	4.2
Capital outlay	100.0	—	—	1.9	8.2	43.0	20.9	20.5	5.5
Air transportation	100.0	—	—	13.6	28.3	30.6	15.2	12.3	—
Other transportation	100.0	—	—	26.7	71.2	—	—	2.1	—
Public safety:									
Police protection	100.0	—	6.9	6.9	5.9	21.0	25.9	29.7	3.6
Fire protection	100.0	—	1.0	7.1	9.9	28.9	16.1	35.6	1.4
Correction	100.0	—	15.2	15.8	7.5	21.8	20.8	17.5	1.4
Protective inspection and regulation	100.0	—	52.9	—	—	8.5	22.4	16.0	.1
Environment and housing:									
Natural resources	100.0	—	4.5	3.0	3.7	22.7	24.7	39.3	2.1
Parks and recreation	100.0	—	3.1	20.4	14.7	25.6	21.2	13.7	1.3
Housing and community development	100.0	—	14.2	—	—	12.7	5.1	40.7	27.3
Sewerage	100.0	—	—	59.9	—	—	14.7	25.3	—
Solid waste management	100.0	—	2.5	9.1	7.9	30.1	23.5	24.5	2.6
Governmental administration:									
Financial administration	100.0	—	5.5	9.7	3.7	17.2	21.6	38.8	3.4
Judicial and legal	100.0	—	12.4	8.3	8.1	18.3	22.6	27.2	3.1
General public buildings	100.0	—	13.3	5.1	10.4	18.7	21.8	28.3	2.5
Other governmental administration	100.0	—	9.0	1.1	6.4	21.3	20.9	37.0	4.3
Interest on general debt	100.0	—	3.8	8.6	21.7	11.2	19.6	34.3	.8
Other and unallocable	100.0	—	5.8	3.0	2.4	15.8	18.1	51.6	3.3
Utility and liquor store expenditure	100.0	—	—	41.6	42.2	—	.2	16.1	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	3.7	7.8	21.7	14.8	19.8	31.3	.8
Exhibit: Salaries and wages	100.0	—	3.8	2.7	12.4	28.3	24.9	25.3	2.8
PER CAPITA (DOLLARS)									
Revenue	558.57	—	162.01	318.27	1 420.75	639.43	534.13	579.26	478.16
General revenue	557.44	—	162.01	313.33	1 407.85	639.43	534.13	578.39	478.16
Intergovernmental revenue	93.62	—	33.32	44.08	34.54	90.39	92.94	134.66	158.43
Federal Government	6.23	—	.05	.50	1.67	11.35	5.44	6.37	11.65
State government	83.48	—	28.83	38.90	31.98	74.97	83.98	123.81	144.78
From own sources	463.82	—	128.69	269.25	1 373.31	549.04	441.20	443.73	319.72
Taxes	139.65	—	88.55	194.32	327.87	122.46	136.40	128.42	177.15
Property	132.71	—	83.64	176.83	293.94	117.94	131.85	123.57	167.56
Other	6.95	—	4.91	17.49	33.94	4.53	4.55	4.84	9.59
Charges and miscellaneous	324.17	—	40.14	74.94	1 045.43	426.58	304.79	315.32	142.58
Utility and liquor store revenue	1.13	—	—	4.94	12.89	—	—	.87	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	529.72	—	193.76	287.70	1 311.93	586.58	440.68	630.30	408.88
General expenditure	528.24	—	193.76	278.11	1 297.98	586.58	440.67	629.41	408.88
Current expenditure	494.45	—	188.88	272.23	1 192.01	537.90	415.67	594.30	380.46
Capital outlay	33.80	—	4.87	5.88	105.97	48.68	25.00	35.11	28.42
Education services:									
Education	2.74	—	5.40	—	—	3.27	2.69	2.73	.04
Libraries	4.10	—	5.94	4.21	8.86	1.99	5.51	3.25	2.58
Social services and income maintenance:									
Public welfare	8.85	—	14.22	7.50	5.50	7.49	5.08	11.23	22.75
Hospitals	239.62	—	—	—	743.72	359.66	200.18	249.90	83.12
Health	21.17	—	20.63	11.88	16.68	16.28	22.14	27.74	20.83
Transportation:									
Highways	74.95	—	29.00	45.86	74.07	69.60	65.59	108.84	115.33
Capital outlay	8.48	—	—	2.55	15.44	15.45	6.78	6.51	17.09
Air transportation .....	.33	—	—	.70	2.08	.43	.19	.15	—
Other transportation	2.46	—	—	10.22	39.08	—	—	.19	—
Public safety:									
Police protection	19.33	—	13.42	20.79	25.46	17.22	19.19	21.49	25.67
Fire protection	4.69	—	.47	5.20	10.40	5.74	2.88	6.24	2.45
Correction	6.28	—	9.65	15.44	10.48	5.80	5.00	4.12	3.18
Protective inspection and regulation .....	.28	—	1.49	—	—	.10	.24	.17	.01
Environment and housing:									
Natural resources	2.47	—	1.12	1.17	2.06	2.38	2.33	3.64	1.92
Parks and recreation	3.63	—	1.12	11.53	11.90	3.94	2.95	1.86	1.74
Housing and community development .....	.75	—	1.07	—	—	.40	.15	1.14	7.51
Sewerage .....	.23	—	—	2.12	—	—	.13	.22	—
Solid waste management	5.64	—	1.40	7.97	9.89	7.18	5.07	5.17	5.36
Governmental administration:									
Financial administration	17.06	—	9.51	25.74	14.26	12.43	14.11	24.75	21.44
Judicial and legal	15.95	—	20.02	20.55	28.97	12.33	13.80	16.21	18.20
General public buildings	9.05	—	12.13	7.14	21.02	7.16	7.54	9.58	8.42
Other governmental administration	15.44	—	14.03	2.70	22.12	13.89	12.37	21.36	24.29
Interest on general debt	49.33	—	19.10	66.35	238.68	23.33	36.97	63.24	14.91
Other and unallocable	23.92	—	14.03	11.05	12.76	15.98	16.56	46.20	29.14
Utility and liquor store expenditure	1.48	—	—	9.58	13.95	—	.01	.89	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	705.30	—	263.96	860.47	3 421.80	442.67	534.44	824.76	219.44
Exhibit: Salaries and wages	172.56	—	65.93	72.39	476.04	206.61	164.19	163.07	175.25

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MISSOURI									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	114	2	—	4	1	7	21	50	29
Population, 1990	4 720 388	1 626 761	—	745 647	112 379	501 038	710 581	817 878	206 104
Revenue	1 115 416	560 218	—	114 976	29 860	76 449	151 222	142 148	40 543
General revenue	1 099 798	545 940	—	113 636	29 860	76 449	151 222	142 148	40 543
Intergovernmental revenue	160 637	58 964	—	14 876	2 542	11 524	25 608	30 634	16 489
Federal Government	19 739	11 657	—	518	543	1 348	2 751	1 269	1 653
State government	124 458	39 336	—	12 679	1 816	10 049	20 718	27 194	12 666
From own sources	939 161	486 976	—	98 760	27 318	64 925	125 614	111 514	24 054
Taxes	645 491	400 404	—	73 843	12 947	43 873	45 269	54 819	14 336
Property	240 426	153 087	—	20 712	6 180	14 339	16 557	21 792	7 759
Other	405 065	247 317	—	53 131	6 767	29 534	28 712	33 027	6 577
Charges and miscellaneous	293 670	86 572	—	24 917	14 371	21 052	80 345	56 695	9 718
Utility and liquor store revenue	1 340	—	—	1 340	—	—	—	—	—
Employee retirement revenue	14 278	14 278	—	—	—	—	—	—	—
Expenditure	1 073 002	511 970	—	106 872	26 481	84 902	159 051	149 493	34 233
General expenditure	1 065 907	506 005	—	105 846	26 481	84 902	158 969	149 471	34 233
Current expenditure	976 295	455 477	—	99 260	19 847	81 264	151 175	135 982	33 290
Capital outlay	89 612	50 528	—	6 586	6 634	3 638	7 794	13 489	943
Education services:									
Education	983	201	—	135	—	—	263	384	—
Libraries	326	—	—	—	—	290	—	36	—
Social services and income maintenance:									
Public welfare	17 226	3 519	—	1 772	4 140	1 031	2 940	3 399	425
Hospitals	151 894	10 123	—	1 918	—	12 421	75 751	48 808	2 873
Health	54 825	34 093	—	3 996	232	2 487	7 796	4 407	1 814
Transportation:									
Highways	199 518	64 925	—	29 680	3 492	22 290	28 049	37 473	13 609
Capital outlay	47 001	26 835	—	3 112	447	2 757	5 161	8 038	651
Air transportation	8 456	8 239	—	142	—	—	—	75	—
Other transportation	31 500	—	—	—	—	—	—	—	—
Public safety:									
Police protection	89 312	39 284	—	11 011	1 921	10 345	10 993	12 497	3 261
Fire protection	56	—	—	6	—	—	11	12	27
Correction	60 099	34 245	—	9 513	1 975	4 824	4 176	4 145	1 221
Protective inspection and regulation	5 520	3 974	—	763	103	664	—	16	—
Environment and housing:									
Natural resources	1 965	353	—	156	—	192	634	570	60
Parks and recreation	27 716	24 556	—	2 737	—	322	67	34	—
Housing and community development	4 867	4 867	—	—	—	—	—	—	—
Sewerage	12 534	11 900	—	—	555	—	—	79	—
Solid waste management	2 438	1 269	—	83	—	—	398	417	271
Governmental administration:									
Financial administration	58 985	22 059	—	8 058	1 063	7 003	6 977	10 685	3 140
Judicial and legal	62 689	33 084	—	7 761	2 348	5 882	4 818	7 124	1 672
General public buildings	32 497	13 801	—	3 821	4 158	2 776	3 500	3 235	1 206
Other governmental administration	34 229	7 577	—	5 425	971	4 457	5 462	7 604	2 733
Interest on general debt	59 477	38 432	—	12 593	2 967	1 341	2 223	1 544	377
Other and unallocable	148 795	118 004	—	8 194	638	8 577	4 911	6 927	1 544
Utility and liquor store expenditure	1 130	—	—	1 026	—	—	82	22	—
Employee retirement expenditure	5 965	5 965	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	795 605	462 183	—	174 034	55 638	32 167	46 568	20 448	4 567
Exhibit: Salaries and wages	365 974	173 414	—	36 772	10 323	26 961	56 673	52 052	9 779
PERCENT DISTRIBUTION									
Number of counties	100.0	1.8	—	3.5	.9	6.1	18.4	43.9	25.4
Population, 1990	100.0	34.5	—	15.8	2.4	10.6	15.1	17.3	4.4
Revenue	100.0	50.2	—	10.3	2.7	6.9	13.6	12.7	3.6
General revenue	100.0	49.6	—	10.3	2.7	7.0	13.7	12.9	3.7
Intergovernmental revenue	100.0	36.7	—	9.3	1.6	7.2	15.9	19.1	10.3
Federal Government	100.0	59.1	—	2.6	2.8	6.8	13.9	6.4	8.4
State government	100.0	31.6	—	10.2	1.5	8.1	16.6	21.8	10.2
From own sources	100.0	51.9	—	10.5	2.9	6.9	13.4	11.9	2.6
Taxes	100.0	62.0	—	11.4	2.0	6.8	7.0	8.5	2.2
Property	100.0	63.7	—	8.6	2.6	6.0	6.9	9.1	3.2
Other	100.0	61.1	—	13.1	1.7	7.3	7.1	8.2	1.6
Charges and miscellaneous	100.0	29.5	—	8.5	4.9	7.2	27.4	19.3	3.3
Utility and liquor store revenue	100.0	—	—	100.0	—	—	—	—	—
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	47.7	—	10.0	2.5	7.9	14.8	13.9	3.2
General expenditure	100.0	47.5	—	9.9	2.5	8.0	14.9	14.0	3.2
Current expenditure	100.0	46.7	—	10.2	2.0	8.3	15.5	13.9	3.4
Capital outlay	100.0	56.4	—	7.3	7.4	4.1	8.7	15.1	1.1
Education services:									
Education	100.0	20.4	—	13.7	—	—	26.8	39.1	—
Libraries	100.0	—	—	—	—	89.0	—	11.0	—
Social services and income maintenance:									
Public welfare	100.0	20.4	—	10.3	24.0	6.0	17.1	19.7	2.5
Hospitals	100.0	6.7	—	—	1.3	8.2	49.9	32.1	1.9
Health	100.0	62.2	—	7.3	.4	4.5	14.2	8.0	3.3

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	32.5	—	14.9	1.8	11.2	14.1	18.8	6.8
Capital outlay	100.0	57.1	—	6.6	1.0	5.9	11.0	17.1	1.4
Air transportation	100.0	97.4	—	1.7	—	—	—	.9	—
Other transportation	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	44.0	—	12.3	2.2	11.6	12.3	14.0	3.7
Fire protection	100.0	—	—	10.7	—	—	19.6	21.4	48.2
Correction	100.0	57.0	—	15.8	3.3	8.0	6.9	6.9	2.0
Protective inspection and regulation	100.0	72.0	—	13.8	1.9	12.0	—	.3	—
Environment and housing:									
Natural resources	100.0	18.0	—	7.9	—	9.8	32.3	29.0	3.1
Parks and recreation	100.0	88.6	—	9.9	—	1.2	.2	.1	—
Housing and community development	100.0	100.0	—	—	—	—	—	—	—
Sewerage	100.0	94.9	—	—	4.4	—	—	.6	—
Solid waste management	100.0	52.1	—	3.4	—	—	16.3	17.1	11.1
Governmental administration:									
Financial administration	100.0	37.4	—	13.7	1.8	11.9	11.8	18.1	5.3
Judicial and legal	100.0	52.8	—	12.4	3.7	9.4	7.7	11.4	2.7
General public buildings	100.0	42.5	—	11.8	12.8	8.5	10.8	10.0	3.7
Other governmental administration	100.0	22.1	—	15.8	2.8	13.0	16.0	22.2	8.0
Interest on general debt	100.0	64.6	—	21.2	5.0	2.3	3.7	2.6	.6
Other and unallocable	100.0	79.3	—	5.5	.4	5.8	3.3	4.7	1.0
Utility and liquor store expenditure	100.0	—	—	90.8	—	—	7.3	1.9	—
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	58.1	—	21.9	7.0	4.0	5.9	2.6	.6
Exhibit: Salaries and wages	100.0	47.4	—	10.0	2.8	7.4	15.5	14.2	2.7
PER CAPITA (DOLLARS)									
Revenue	236.30	344.38	—	154.20	265.71	152.58	212.81	173.80	196.71
General revenue	232.99	335.60	—	152.40	265.71	152.58	212.81	173.80	196.71
Intergovernmental revenue	34.03	36.25	—	19.95	22.62	23.00	36.04	37.46	80.00
Federal Government	4.18	7.17	—	.69	4.83	2.69	3.87	1.55	8.02
State government	26.37	24.18	—	17.00	16.16	20.06	29.16	33.25	61.45
From own sources	198.96	299.35	—	132.45	243.09	129.58	176.78	136.35	116.71
Taxes	136.75	246.14	—	99.03	115.21	87.56	63.71	67.03	69.56
Property	50.93	94.11	—	27.78	54.99	28.62	23.30	26.64	37.65
Other	85.81	152.03	—	71.25	60.22	58.95	40.41	40.38	31.91
Charges and miscellaneous	62.21	53.22	—	33.42	127.88	42.02	113.07	69.32	47.15
Utility and liquor store revenue .....	.28	—	—	1.80	—	—	—	—	—
Employee retirement revenue	3.02	8.78	—	—	—	—	—	—	—
Expenditure	227.31	314.72	—	143.33	235.64	169.45	223.83	182.78	166.10
General expenditure	225.81	311.05	—	141.95	235.64	169.45	223.72	182.75	166.10
Current expenditure	206.83	279.99	—	133.12	176.61	162.19	212.75	166.26	161.52
Capital outlay	18.98	31.06	—	8.83	59.03	7.26	10.97	16.49	4.58
Education services:									
Education .....	.21	.12	—	.18	—	—	.37	.47	—
Libraries .....	.07	—	—	—	—	.58	—	.04	—
Social services and income maintenance:									
Public welfare	3.65	2.16	—	2.38	36.84	2.06	4.14	4.16	2.06
Hospitals	32.18	6.22	—	—	17.07	24.79	106.60	59.68	13.94
Health	11.61	20.96	—	5.36	2.06	4.96	10.97	5.39	8.80
Transportation:									
Highways	42.27	39.91	—	39.80	31.07	44.49	39.47	45.82	66.03
Capital outlay	9.96	16.50	—	4.17	3.98	5.50	7.26	9.83	3.16
Air transportation	1.79	5.06	—	.19	—	—	—	.09	—
Other transportation	6.67	19.36	—	—	—	—	—	—	—
Public safety:									
Police protection	18.92	24.15	—	14.77	17.09	20.65	15.47	15.28	15.82
Fire protection .....	.01	—	—	.01	—	—	.02	.01	.13
Correction	12.73	21.05	—	12.76	17.57	9.63	5.88	5.07	5.92
Protective inspection and regulation	1.17	2.44	—	1.02	.92	1.33	—	.02	—
Environment and housing:									
Natural resources .....	.42	.22	—	.21	—	.38	.89	.70	.29
Parks and recreation	5.87	15.10	—	3.67	—	.64	.09	.04	—
Housing and community development	1.03	2.99	—	—	—	—	—	—	—
Sewerage	2.66	7.32	—	—	4.94	—	—	.10	—
Solid waste management .....	.52	.78	—	.11	—	—	.56	.51	1.31
Governmental administration:									
Financial administration	12.50	13.56	—	10.81	9.46	13.98	9.82	13.06	15.24
Judicial and legal	13.28	20.34	—	10.41	20.89	11.74	6.78	8.71	8.11
General public buildings	6.88	8.48	—	5.12	37.00	5.54	4.93	3.96	5.85
Other governmental administration	7.25	4.66	—	7.28	8.64	8.90	7.69	9.30	13.26
Interest on general debt	12.60	23.62	—	16.89	26.40	2.68	3.13	1.89	1.83
Other and unallocable	31.52	72.54	—	10.99	5.68	17.12	6.91	8.47	7.49
Utility and liquor store expenditure .....	.24	—	—	1.38	—	—	.12	.03	—
Employee retirement expenditure	1.26	3.67	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	168.55	284.11	—	233.40	495.09	64.20	65.54	25.00	22.16
Exhibit: Salaries and wages	77.53	106.60	—	49.32	91.86	53.81	79.76	63.64	47.45

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
MONTANA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	54	—	—	—	1	4	2	11	36
Population, 1990	754 794	—	—	—	113 419	266 059	72 505	150 196	152 615
Revenue	383 113	—	—	—	36 006	103 757	51 954	76 049	115 347
General revenue	383 113	—	—	—	36 006	103 757	51 954	76 049	115 347
Intergovernmental revenue	78 261	—	—	—	4 395	20 631	3 602	20 089	29 544
Federal Government	30 409	—	—	—	1 513	12 503	1 091	6 392	8 910
State government	45 080	—	—	—	2 740	7 910	2 511	12 554	19 365
From own sources	304 852	—	—	—	31 611	83 126	48 352	55 960	85 803
Taxes	182 999	—	—	—	20 357	52 504	20 828	33 069	56 241
Property	173 566	—	—	—	18 539	49 357	20 017	31 434	54 219
Other	9 433	—	—	—	1 818	3 147	811	1 635	2 022
Charges and miscellaneous	121 853	—	—	—	11 254	30 622	27 524	22 891	29 562
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	358 849	—	—	—	34 789	109 891	24 959	75 794	113 416
General expenditure	358 831	—	—	—	34 789	109 891	24 959	75 794	113 398
Current expenditure	319 153	—	—	—	32 558	92 992	20 740	68 218	104 645
Capital outlay	39 678	—	—	—	2 231	16 899	4 219	7 576	8 753
Education services:									
Education	50 855	—	—	—	6 561	13 471	5 649	7 991	17 183
Libraries	5 365	—	—	—	287	1 955	584	1 020	1 519
Social services and income maintenance:									
Public welfare	40 078	—	—	—	2 509	19 838	1 035	6 511	10 185
Hospitals	10 761	—	—	—	—	—	—	3 263	7 498
Health	24 260	—	—	—	4 071	7 396	1 336	4 684	6 773
Transportation:									
Highways	55 058	—	—	—	2 587	13 176	3 406	13 728	22 161
Capital outlay	9 498	—	—	—	160	2 503	1 091	2 607	3 137
Air transportation	10 404	—	—	—	—	6 658	298	1 403	2 045
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	28 164	—	—	—	2 474	8 266	1 722	7 160	8 542
Fire protection	555	—	—	—	—	32	20	190	313
Correction	7 535	—	—	—	2 104	2 013	465	1 451	1 502
Protective inspection and regulation	14	—	—	—	—	14	—	—	—
Environment and housing:									
Natural resources	10 356	—	—	—	1 248	2 323	1 135	2 808	2 842
Parks and recreation	4 916	—	—	—	2 248	1 529	161	408	570
Housing and community development	2 030	—	—	—	57	904	—	31	1 038
Sewerage	384	—	—	—	—	—	230	132	22
Solid waste management	6 890	—	—	—	163	1 647	659	2 973	1 448
Governmental administration:									
Financial administration	13 831	—	—	—	1 355	2 692	909	3 337	5 538
Judicial and legal	21 214	—	—	—	2 471	6 180	1 620	5 026	5 917
General public buildings	6 467	—	—	—	657	760	265	2 172	2 613
Other governmental administration	13 927	—	—	—	1 256	5 741	697	2 108	4 125
Interest on general debt	13 073	—	—	—	872	5 541	1 577	3 693	1 390
Other and unallocable	32 694	—	—	—	3 869	9 755	3 191	5 705	10 174
Utility and liquor store expenditure	18	—	—	—	—	—	—	—	18
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	149 679	—	—	—	10 481	61 404	24 177	40 904	12 713
Exhibit: Salaries and wages	131 697	—	—	—	13 688	36 200	12 104	27 385	42 320
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	1.9	7.4	3.7	20.4	66.7
Population, 1990	100.0	—	—	—	15.0	35.2	9.6	19.9	20.2
Revenue	100.0	—	—	—	9.4	27.1	13.6	19.9	30.1
General revenue	100.0	—	—	—	9.4	27.1	13.6	19.9	30.1
Intergovernmental revenue	100.0	—	—	—	5.6	26.4	4.6	25.7	37.8
Federal Government	100.0	—	—	—	5.0	41.1	3.6	21.0	29.3
State government	100.0	—	—	—	6.1	17.5	5.6	27.8	43.0
From own sources	100.0	—	—	—	10.4	27.3	15.9	18.4	28.1
Taxes	100.0	—	—	—	11.1	28.7	11.4	18.1	30.7
Property	100.0	—	—	—	10.7	28.4	11.5	18.1	31.2
Other	100.0	—	—	—	19.3	33.4	8.6	17.3	21.4
Charges and miscellaneous	100.0	—	—	—	9.2	25.1	22.6	18.8	24.3
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	9.7	30.6	7.0	21.1	31.6
General expenditure	100.0	—	—	—	9.7	30.6	7.0	21.1	31.6
Current expenditure	100.0	—	—	—	10.2	29.1	6.5	21.4	32.8
Capital outlay	100.0	—	—	—	5.6	42.6	10.6	19.1	22.1
Education services:									
Education	100.0	—	—	—	12.9	26.5	11.1	15.7	33.8
Libraries	100.0	—	—	—	5.3	36.4	10.9	19.0	28.3
Social services and income maintenance:									
Public welfare	100.0	—	—	—	6.3	49.5	2.6	16.2	25.4
Hospitals	100.0	—	—	—	—	—	—	30.3	69.7
Health	100.0	—	—	—	16.8	30.5	5.5	19.3	27.9
Interest on general debt	—	—	—	—	—	—	—	—	—
Other and unallocable	—	—	—	—	—	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	4.7	23.9	6.2	24.9	40.3
Capital outlay	100.0	—	—	—	1.7	26.4	11.5	27.4	33.0
Air transportation	100.0	—	—	—	—	64.0	2.9	13.5	19.7
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	—	—	8.8	29.3	6.1	25.4	30.3
Fire protection	100.0	—	—	—	—	5.8	3.6	34.2	56.4
Correction	100.0	—	—	—	27.9	26.7	6.2	19.3	19.9
Protective inspection and regulation	100.0	—	—	—	—	100.0	—	—	—
Environment and housing:									
Natural resources	100.0	—	—	—	12.1	22.4	11.0	27.1	27.4
Parks and recreation	100.0	—	—	—	45.7	31.1	3.3	8.3	11.6
Housing and community development	100.0	—	—	—	2.8	44.5	—	1.5	51.1
Sewerage	100.0	—	—	—	—	—	59.9	34.4	5.7
Solid waste management	100.0	—	—	—	2.4	23.9	9.6	43.1	21.0
Governmental administration:									
Financial administration	100.0	—	—	—	9.8	19.5	6.6	24.1	40.0
Judicial and legal	100.0	—	—	—	11.6	29.1	7.6	23.7	27.9
General public buildings	100.0	—	—	—	10.2	11.8	4.1	33.6	40.4
Other governmental administration	100.0	—	—	—	9.0	41.2	5.0	15.1	29.6
Interest on general debt	100.0	—	—	—	6.7	42.4	12.1	28.2	10.6
Other and unallocable	100.0	—	—	—	11.8	29.8	9.8	17.4	31.1
Utility and liquor store expenditure	100.0	—	—	—	—	—	—	—	100.0
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	7.0	41.0	16.2	27.3	8.5
Exhibit: Salaries and wages	100.0	—	—	—	10.4	27.5	9.2	20.8	32.1
PER CAPITA (DOLLARS)									
Revenue	507.57	—	—	—	317.46	389.98	716.56	506.33	755.80
General revenue	507.57	—	—	—	317.46	389.98	716.56	506.33	755.80
Intergovernmental revenue	103.69	—	—	—	38.75	77.54	49.68	133.75	193.59
Federal Government	40.29	—	—	—	13.34	46.99	15.05	42.56	58.38
State government	59.72	—	—	—	24.16	29.73	34.63	83.58	126.89
From own sources	403.89	—	—	—	278.71	312.43	666.88	372.58	562.22
Taxes	242.45	—	—	—	179.48	197.34	287.26	220.17	368.52
Property	229.95	—	—	—	163.46	185.51	276.08	209.29	355.27
Other	12.50	—	—	—	16.03	11.83	11.19	10.89	13.25
Charges and miscellaneous	161.44	—	—	—	99.22	115.09	379.62	152.41	193.70
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	475.43	—	—	—	306.73	413.03	344.24	504.63	743.15
General expenditure	475.40	—	—	—	306.73	413.03	344.24	504.63	743.03
Current expenditure	422.83	—	—	—	287.06	349.52	286.05	454.19	685.68
Capital outlay	52.57	—	—	—	19.67	63.52	58.19	50.44	57.35
Education services:									
Education	67.38	—	—	—	57.85	50.63	77.91	53.20	112.59
Libraries	7.11	—	—	—	2.53	7.35	8.05	6.79	9.95
Social services and income maintenance:									
Public welfare	53.10	—	—	—	22.12	74.56	14.27	43.35	66.74
Hospitals	14.26	—	—	—	—	—	—	21.72	49.13
Health	32.14	—	—	—	35.89	27.80	18.43	31.19	44.38
Transportation:									
Highways	72.94	—	—	—	22.81	49.52	46.98	91.40	145.21
Capital outlay	12.58	—	—	—	1.41	9.41	15.05	17.36	20.55
Air transportation	13.78	—	—	—	—	25.02	4.11	9.34	13.40
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	37.31	—	—	—	21.81	31.07	23.75	47.67	55.97
Fire protection .....	.74	—	—	—	—	.12	.28	1.27	2.05
Correction	9.98	—	—	—	18.55	7.57	6.41	9.66	9.84
Protective inspection and regulation .....	.02	—	—	—	—	.05	—	—	—
Environment and housing:									
Natural resources	13.72	—	—	—	11.00	8.73	15.65	18.70	18.62
Parks and recreation	6.51	—	—	—	19.82	5.75	2.22	2.72	3.73
Housing and community development	2.69	—	—	—	.50	3.40	—	.21	6.80
Sewerage .....	.51	—	—	—	—	—	3.17	.88	.14
Solid waste management	9.13	—	—	—	1.44	6.19	9.09	19.79	9.49
Governmental administration:									
Financial administration	18.32	—	—	—	11.95	10.12	12.54	22.22	36.29
Judicial and legal	28.11	—	—	—	21.79	23.23	22.34	33.46	38.77
General public buildings	8.57	—	—	—	5.79	2.86	3.65	14.46	17.12
Other governmental administration	18.45	—	—	—	11.07	21.58	9.61	14.03	27.03
Interest on general debt	17.32	—	—	—	7.69	20.83	21.75	24.59	9.11
Other and unallocable	43.32	—	—	—	34.11	36.66	44.01	37.98	66.66
Utility and liquor store expenditure .....	.02	—	—	—	—	—	—	—	.12
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	198.30	—	—	—	92.41	230.79	333.45	272.34	83.30
Exhibit: Salaries and wages	174.48	—	—	—	120.69	136.06	166.94	182.33	277.30

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NEBRASKA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	93	—	1	1	1	—	8	16	66
Population, 1990	1 578 385	—	416 444	213 641	102 583	—	281 505	242 483	321 729
Revenue	503 106	—	99 823	62 577	24 592	—	81 614	72 088	162 412
General revenue	503 106	—	99 823	62 577	24 592	—	81 614	72 088	162 412
Intergovernmental revenue	129 900	—	28 061	22 647	6 548	—	16 891	20 125	35 628
Federal Government	2 462	—	1 021	6	—	—	922	98	415
State government	116 434	—	22 630	21 622	5 173	—	15 109	18 410	33 490
From own sources	373 206	—	71 762	39 930	18 044	—	64 723	51 963	126 784
Taxes	213 180	—	44 651	21 905	12 297	—	33 243	36 878	64 206
Property	183 411	—	35 162	19 299	11 218	—	28 232	32 168	57 332
Other	29 769	—	9 489	2 606	1 079	—	5 011	4 710	6 874
Charges and miscellaneous	160 026	—	27 111	18 025	5 747	—	31 480	15 085	62 578
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	512 383	—	104 016	66 604	21 913	—	84 752	74 672	160 426
General expenditure	512 383	—	104 016	66 604	21 913	—	84 752	74 672	160 426
Current expenditure	462 258	—	99 415	60 850	18 978	—	77 613	62 571	142 831
Capital outlay	50 125	—	4 601	5 754	2 935	—	7 139	12 101	17 595
Education services:									
Education	1 839	—	78	68	10	—	368	361	954
Libraries	593	—	—	—	—	—	241	60	292
Social services and income maintenance:									
Public welfare	25 972	—	6 207	10 334	—	—	3 493	1 853	4 085
Hospitals	90 323	—	19 437	266	—	—	24 074	6 159	40 387
Health	25 447	—	4 500	13 610	1 125	—	1 992	1 186	3 034
Transportation:									
Highways	114 319	—	6 691	6 393	4 701	—	16 637	27 720	52 177
Capital outlay	35 995	—	3 124	2 689	2 174	—	5 015	8 806	14 187
Air transportation	333	—	—	—	—	—	301	6	26
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	31 038	—	5 457	3 194	3 072	—	4 928	6 668	7 719
Fire protection	—	—	—	—	—	—	—	—	—
Correction	33 420	—	9 804	10 048	2 401	—	4 671	2 828	3 668
Protective inspection and regulation	75	—	—	45	—	—	26	4	—
Environment and housing:									
Natural resources	10 247	—	504	637	210	—	1 904	2 380	4 612
Parks and recreation	5 656	—	3 859	—	70	—	829	270	628
Housing and community development	103	—	—	—	—	—	—	—	103
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	1 764	—	415	—	1 217	—	—	36	96
Governmental administration:									
Financial administration	29 917	—	8 144	3 466	1 230	—	3 863	4 500	8 714
Judicial and legal	31 107	—	7 872	4 687	1 912	—	5 721	4 680	6 235
General public buildings	8 366	—	—	1 510	442	—	1 820	1 416	3 178
Other governmental administration	19 478	—	3 230	1 461	953	—	2 840	4 083	6 911
Interest on general debt	11 169	—	4 311	4 894	594	—	456	443	471
Other and unallocable	71 217	—	23 507	5 991	3 976	—	10 588	10 019	17 136
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	152 310	—	57 855	67 765	8 820	—	6 345	5 922	5 603
Exhibit: Salaries and wages	212 586	—	47 687	26 474	9 558	—	35 965	28 549	64 353
PERCENT DISTRIBUTION									
Number of counties	100.0	—	1.1	1.1	1.1	—	8.6	17.2	71.0
Population, 1990	100.0	—	26.4	13.5	6.5	—	17.8	15.4	20.4
Revenue	100.0	—	19.8	12.4	4.9	—	16.2	14.3	32.3
General revenue	100.0	—	19.8	12.4	4.9	—	16.2	14.3	32.3
Intergovernmental revenue	100.0	—	21.6	17.4	5.0	—	13.0	15.5	27.4
Federal Government	100.0	—	41.5	.2	—	—	37.4	4.0	16.9
State government	100.0	—	19.4	18.6	4.4	—	13.0	15.8	28.8
From own sources	100.0	—	19.2	10.7	4.8	—	17.3	13.9	34.0
Taxes	100.0	—	20.9	10.3	5.8	—	15.6	17.3	30.1
Property	100.0	—	19.2	10.5	6.1	—	15.4	17.5	31.3
Other	100.0	—	31.9	8.8	3.6	—	16.8	15.8	23.1
Charges and miscellaneous	100.0	—	16.9	11.3	3.6	—	19.7	9.4	39.1
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	20.3	13.0	4.3	—	16.5	14.6	31.3
General expenditure	100.0	—	20.3	13.0	4.3	—	16.5	14.6	31.3
Current expenditure	100.0	—	21.5	13.2	4.1	—	16.8	13.5	30.9
Capital outlay	100.0	—	9.2	11.5	5.9	—	14.2	24.1	35.1
Education services:									
Education	100.0	—	4.2	3.7	.5	—	20.0	19.6	51.9
Libraries	100.0	—	—	—	—	—	40.6	10.1	49.2
Social services and income maintenance:									
Public welfare	100.0	—	23.9	39.8	—	—	13.4	7.1	15.7
Hospitals	100.0	—	21.5	.3	—	—	26.7	6.8	44.7
Health	100.0	—	17.7	53.5	4.4	—	7.8	4.7	11.9

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	5.9	5.6	4.1	—	14.6	24.2	45.6
Capital outlay	100.0	—	8.7	7.5	6.0	—	13.9	24.5	39.4
Air transportation	100.0	—	—	—	—	—	90.4	1.8	7.8
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	17.6	10.3	9.9	—	15.9	21.5	24.9
Fire protection	—	—	—	—	—	—	—	—	—
Correction	100.0	—	29.3	30.1	7.2	—	14.0	8.5	11.0
Protective inspection and regulation	100.0	—	—	60.0	—	—	34.7	5.3	—
Environment and housing:									
Natural resources	100.0	—	4.9	6.2	2.0	—	18.6	23.2	45.0
Parks and recreation	100.0	—	68.2	—	1.2	—	14.7	4.8	11.1
Housing and community development	100.0	—	—	—	—	—	—	—	100.0
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	—	23.5	—	69.0	—	—	2.0	5.4
Governmental administration:									
Financial administration	100.0	—	27.2	11.6	4.1	—	12.9	15.0	29.1
Judicial and legal	100.0	—	25.3	15.1	6.1	—	18.4	15.0	20.0
General public buildings	100.0	—	—	18.0	5.3	—	21.8	16.9	38.0
Other governmental administration	100.0	—	16.6	7.5	4.9	—	14.6	21.0	35.5
Interest on general debt	100.0	—	38.6	43.8	5.3	—	4.1	4.0	4.2
Other and unallocable	100.0	—	33.0	8.4	5.6	—	14.9	14.1	24.1
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	38.0	44.5	5.8	—	4.2	3.9	3.7
Exhibit: Salaries and wages	100.0	—	22.4	12.5	4.5	—	16.9	13.4	30.3
PER CAPITA (DOLLARS)									
Revenue	318.75	—	239.70	292.91	239.73	—	289.92	297.29	504.81
General revenue	318.75	—	239.70	292.91	239.73	—	289.92	297.29	504.81
Intergovernmental revenue	82.30	—	67.38	106.00	63.83	—	60.00	83.00	110.74
Federal Government	1.56	—	2.45	.03	—	—	3.28	.40	1.29
State government	73.77	—	54.34	101.21	50.43	—	53.67	75.92	104.09
From own sources	236.45	—	172.32	186.90	175.90	—	229.92	214.30	394.07
Taxes	135.06	—	107.22	102.53	119.87	—	118.09	152.08	199.57
Property	116.20	—	84.43	90.33	109.36	—	100.29	132.66	178.20
Other	18.86	—	22.79	12.20	10.52	—	17.80	19.42	21.37
Charges and miscellaneous	101.39	—	65.10	84.37	56.02	—	111.83	62.21	194.51
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	324.62	—	249.77	311.76	213.61	—	301.07	307.95	498.64
General expenditure	324.62	—	249.77	311.76	213.61	—	301.07	307.95	498.64
Current expenditure	292.87	—	238.72	284.82	185.00	—	275.71	258.04	443.95
Capital outlay	31.76	—	11.05	26.93	28.61	—	25.36	49.90	54.69
Education services:									
Education	1.17	—	.19	.32	.10	—	1.31	1.49	2.97
Libraries .....	.38	—	—	—	—	—	.86	.25	.91
Social services and income maintenance:									
Public welfare	16.45	—	14.90	48.37	—	—	12.41	7.64	12.70
Hospitals	57.22	—	46.67	1.25	—	—	85.52	25.40	125.53
Health	16.12	—	10.81	63.71	10.97	—	7.08	4.89	9.43
Transportation:									
Highways	72.43	—	16.07	29.92	45.83	—	59.10	114.32	162.18
Capital outlay	22.80	—	7.50	12.59	21.19	—	17.81	36.32	44.10
Air transportation .....	.21	—	—	—	—	—	1.07	.02	.08
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	19.66	—	13.10	14.95	29.95	—	17.51	27.50	23.99
Fire protection	—	—	—	—	—	—	—	—	—
Correction	21.17	—	23.54	47.03	23.41	—	16.59	11.66	11.40
Protective inspection and regulation .....	.05	—	—	.21	—	—	.09	.02	—
Environment and housing:									
Natural resources	6.49	—	1.21	2.98	2.05	—	6.76	9.82	14.34
Parks and recreation	3.58	—	9.27	—	.68	—	2.94	1.11	1.95
Housing and community development .....	.07	—	—	—	—	—	—	—	.32
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	1.12	—	1.00	—	11.86	—	—	.15	.30
Governmental administration:									
Financial administration	18.95	—	19.56	16.22	11.99	—	13.72	18.56	27.08
Judicial and legal	19.71	—	18.90	21.94	18.64	—	20.32	19.30	19.38
General public buildings	5.30	—	—	7.07	4.31	—	6.47	5.84	9.88
Other governmental administration	12.34	—	7.76	6.84	9.29	—	10.09	16.84	21.48
Interest on general debt	7.08	—	10.35	22.91	5.79	—	1.62	1.83	1.46
Other and unallocable	45.12	—	56.45	28.04	38.76	—	37.61	41.32	53.26
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	96.50	—	138.93	317.19	85.98	—	22.54	24.42	17.42
Exhibit: Salaries and wages	134.69	—	114.51	123.92	93.17	—	127.76	117.74	200.02

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NEVADA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	16	1	1	—	—	—	2	4	8
Population, 1990	1 161 390	741 459	254 667	—	—	—	61 167	68 564	35 533
Revenue	1 590 600	1 114 741	215 372	—	—	—	69 254	129 351	61 882
General revenue	1 495 113	1 029 614	209 612	—	—	—	68 433	127 988	59 466
Intergovernmental revenue	451 587	273 647	64 420	—	—	—	21 421	64 377	27 722
Federal Government	64 212	38 338	9 810	—	—	—	3 238	9 401	3 425
State government	344 589	197 049	52 516	—	—	—	17 775	54 151	23 098
From own sources	1 043 526	755 967	145 192	—	—	—	47 012	63 611	31 744
Taxes	423 848	273 096	87 843	—	—	—	21 494	22 522	18 893
Property	230 012	131 185	54 956	—	—	—	10 476	17 452	15 943
Other	193 836	141 911	32 887	—	—	—	11 018	5 070	2 950
Charges and miscellaneous	619 678	482 871	57 349	—	—	—	25 518	41 089	12 851
Utility and liquor store revenue	95 487	85 127	5 760	—	—	—	821	1 363	2 416
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 612 502	1 172 793	191 972	—	—	—	69 002	121 984	56 751
General expenditure	1 444 507	1 030 200	174 861	—	—	—	65 131	120 654	53 661
Current expenditure	1 164 639	790 379	158 512	—	—	—	54 164	115 369	46 215
Capital outlay	279 868	239 821	16 349	—	—	—	10 967	5 285	7 446
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	7 451	—	3 982	—	—	—	1 271	1 356	842
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	43 885	21 773	16 011	—	—	—	2 029	2 791	1 281
Hospitals	204 500	176 290	—	—	—	—	16 342	7 493	4 375
Health	31 751	15 073	12 797	—	—	—	1 336	1 972	573
Transportation:	—	—	—	—	—	—	—	—	—
Highways	86 418	48 090	14 191	—	—	—	4 462	9 892	9 783
Capital outlay	44 626	33 996	6 289	—	—	—	2 020	786	1 535
Air transportation	110 542	108 771	—	—	—	—	798	26	947
Other transportation	572	379	—	—	—	—	—	193	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	150 500	104 052	16 176	—	—	—	9 131	11 677	9 464
Fire protection	46 192	42 602	164	—	—	—	399	1 489	1 538
Correction	71 349	44 204	20 986	—	—	—	2 433	2 717	1 009
Protective inspection and regulation	13 434	9 558	2 024	—	—	—	1 259	254	339
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	55 701	50 943	665	—	—	—	3 412	552	129
Parks and recreation	107 221	76 563	22 447	—	—	—	4 908	2 177	1 126
Housing and community development	2 108	1 060	270	—	—	—	762	—	16
Sewerage	41 601	40 098	510	—	—	—	55	623	315
Solid waste management	1 332	—	—	—	—	—	864	187	281
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	39 162	20 026	10 609	—	—	—	1 692	2 920	3 915
Judicial and legal	78 965	46 871	17 699	—	—	—	5 381	4 509	4 505
General public buildings	23 608	8 918	6 389	—	—	—	1 186	2 683	4 432
Other governmental administration	39 389	11 818	7 252	—	—	—	5 088	11 283	3 948
Interest on general debt	187 823	120 090	20 891	—	—	—	1 209	45 403	230
Other and unallocable	101 003	83 021	1 798	—	—	—	1 114	10 457	4 613
Utility and liquor store expenditure	167 995	142 593	17 111	—	—	—	3 871	1 330	3 090
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 262 654	1 735 268	358 837	—	—	—	22 865	138 700	6 984
Exhibit: Salaries and wages	449 738	296 858	78 365	—	—	—	23 424	29 507	21 584
PERCENT DISTRIBUTION									
Number of counties	100.0	6.3	6.3	—	—	—	12.5	25.0	50.0
Population, 1990	100.0	63.8	21.9	—	—	—	5.3	5.9	3.1
Revenue	100.0	70.1	13.5	—	—	—	4.4	8.1	3.9
General revenue	100.0	68.9	14.0	—	—	—	4.6	8.6	4.0
Intergovernmental revenue	100.0	60.6	14.3	—	—	—	4.7	14.3	6.1
Federal Government	100.0	59.7	15.3	—	—	—	5.0	14.6	5.3
State government	100.0	57.2	15.2	—	—	—	5.2	15.7	6.7
From own sources	100.0	72.4	13.9	—	—	—	4.5	6.1	3.0
Taxes	100.0	64.4	20.7	—	—	—	5.1	5.3	4.5
Property	100.0	57.0	23.9	—	—	—	4.6	7.6	6.9
Other	100.0	73.2	17.0	—	—	—	5.7	2.6	1.5
Charges and miscellaneous	100.0	77.9	9.3	—	—	—	4.1	6.6	2.1
Utility and liquor store revenue	100.0	89.2	6.0	—	—	—	.9	1.4	2.5
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	72.7	11.9	—	—	—	4.3	7.6	3.5
General expenditure	100.0	71.3	12.1	—	—	—	4.5	8.4	3.7
Current expenditure	100.0	67.9	13.6	—	—	—	4.7	9.9	4.0
Capital outlay	100.0	85.7	5.8	—	—	—	3.9	1.9	2.7
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	53.4	—	—	—	17.1	18.2	11.3
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	49.6	36.5	—	—	—	4.6	6.4	2.9
Hospitals	100.0	86.2	—	—	—	—	8.0	3.7	2.1
Health	100.0	47.5	40.3	—	—	—	4.2	6.2	1.8

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	55.6	16.4	—	—	—	5.2	11.4	11.3
Capital outlay	100.0	76.2	14.1	—	—	—	4.5	1.8	3.4
Air transportation	100.0	98.4	—	—	—	—	.7	—	.9
Other transportation	100.0	66.3	—	—	—	—	—	33.7	—
Public safety:									
Police protection	100.0	69.1	10.7	—	—	—	6.1	7.8	6.3
Fire protection	100.0	92.2	.4	—	—	—	.9	3.2	3.3
Correction	100.0	62.0	29.4	—	—	—	3.4	3.8	1.4
Protective inspection and regulation	100.0	71.1	15.1	—	—	—	9.4	1.9	2.5
Environment and housing:									
Natural resources	100.0	91.5	1.2	—	—	—	6.1	1.0	.2
Parks and recreation	100.0	71.4	20.9	—	—	—	4.6	2.0	1.1
Housing and community development	100.0	50.3	12.8	—	—	—	36.1	—	.8
Sewerage	100.0	96.4	1.2	—	—	—	.1	1.5	.8
Solid waste management	100.0	—	—	—	—	—	64.9	14.0	21.1
Governmental administration:									
Financial administration	100.0	51.1	27.1	—	—	—	4.3	7.5	10.0
Judicial and legal	100.0	59.4	22.4	—	—	—	6.8	5.7	5.7
General public buildings	100.0	37.8	27.1	—	—	—	5.0	11.4	18.8
Other governmental administration	100.0	30.0	18.4	—	—	—	12.9	28.6	10.0
Interest on general debt	100.0	63.9	11.1	—	—	—	.6	24.2	.1
Other and unallocable	100.0	82.2	1.8	—	—	—	1.1	10.4	4.6
Utility and liquor store expenditure	100.0	84.9	10.2	—	—	—	2.3	.8	1.8
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	76.7	15.9	—	—	—	1.0	6.1	.3
Exhibit: Salaries and wages	100.0	66.0	17.4	—	—	—	5.2	6.6	4.8
PER CAPITA (DOLLARS)									
Revenue	1 369.57	1 503.44	845.70	—	—	—	1 132.21	1 886.57	1 741.54
General revenue	1 287.35	1 388.63	823.08	—	—	—	1 118.79	1 866.69	1 673.54
Intergovernmental revenue	388.83	369.07	252.96	—	—	—	350.21	938.93	780.18
Federal Government	55.29	51.71	38.52	—	—	—	52.94	137.11	96.39
State government	296.70	265.76	206.21	—	—	—	290.60	789.79	650.04
From own sources	898.51	1 019.57	570.12	—	—	—	768.58	927.76	893.37
Taxes	364.95	368.32	344.93	—	—	—	351.40	328.48	531.70
Property	198.05	176.93	215.80	—	—	—	171.27	254.54	448.68
Other	166.90	191.39	129.14	—	—	—	180.13	73.95	83.02
Charges and miscellaneous	533.57	651.24	225.19	—	—	—	417.19	599.28	361.66
Utility and liquor store revenue	82.22	114.81	22.62	—	—	—	13.42	19.88	67.99
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 388.42	1 581.74	753.82	—	—	—	1 128.09	1 779.13	1 597.14
General expenditure	1 243.77	1 389.42	686.63	—	—	—	1 064.81	1 759.73	1 510.17
Current expenditure	1 002.80	1 065.98	622.43	—	—	—	885.51	1 682.65	1 300.62
Capital outlay	240.98	323.44	64.20	—	—	—	179.30	77.08	209.55
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	6.42	—	15.64	—	—	—	20.78	19.78	23.70
Social services and income maintenance:									
Public welfare	37.79	29.37	62.87	—	—	—	33.17	40.71	36.05
Hospitals	176.08	237.76	—	—	—	—	267.17	109.28	123.12
Health	27.34	20.33	50.25	—	—	—	21.84	28.76	16.13
Transportation:									
Highways	74.41	64.86	55.72	—	—	—	72.95	144.27	275.32
Capital outlay	38.42	45.85	24.69	—	—	—	33.02	11.46	43.20
Air transportation	95.18	146.70	—	—	—	—	13.05	.38	26.65
Other transportation .....	.49	.51	—	—	—	—	—	2.81	—
Public safety:									
Police protection	129.59	140.33	63.52	—	—	—	149.28	170.31	266.34
Fire protection	39.77	57.46	.64	—	—	—	6.52	21.72	43.28
Correction	61.43	59.62	82.41	—	—	—	39.78	39.63	28.40
Protective inspection and regulation	11.57	12.89	7.95	—	—	—	20.58	3.70	9.54
Environment and housing:									
Natural resources	47.96	68.71	2.61	—	—	—	55.78	8.05	3.63
Parks and recreation	92.32	103.26	88.14	—	—	—	80.24	31.75	31.69
Housing and community development	1.82	1.43	1.06	—	—	—	12.46	—	.45
Sewerage	35.82	54.08	2.00	—	—	—	.90	9.09	8.86
Solid waste management	1.15	—	—	—	—	—	14.13	2.73	7.91
Governmental administration:									
Financial administration	33.72	27.01	41.66	—	—	—	27.66	42.59	110.18
Judicial and legal	67.99	63.21	69.50	—	—	—	87.97	65.76	126.78
General public buildings	20.33	12.03	25.09	—	—	—	19.39	39.13	124.73
Other governmental administration	33.92	15.94	28.48	—	—	—	83.18	164.56	111.11
Interest on general debt	161.72	161.96	82.03	—	—	—	19.77	662.20	6.47
Other and unallocable	86.97	111.97	7.06	—	—	—	18.21	152.51	129.82
Utility and liquor store expenditure	144.65	192.31	67.19	—	—	—	63.29	19.40	86.96
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 948.23	2 340.34	1 409.04	—	—	—	373.81	2 022.93	196.55
Exhibit: Salaries and wages	387.24	400.37	307.72	—	—	—	382.95	430.36	607.44

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NEW HAMPSHIRE									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	10	—	1	1	2	2	4	—	—
Population, 1990	1 109 252	—	336 073	245 845	224 238	145 050	158 046	—	—
Revenue	(NA)	—	47 677	32 084	43 074	27 395	(NA)	—	—
General revenue	(NA)	—	47 677	32 084	43 074	27 395	(NA)	—	—
Intergovernmental revenue	(NA)	—	11 123	7 990	14 612	7 340	(NA)	—	—
Federal Government	(NA)	—	—	—	—	35	(NA)	—	—
State government	(NA)	—	11 123	7 990	14 612	7 101	(NA)	—	—
From own sources	(NA)	—	36 554	24 094	28 462	20 055	(NA)	—	—
Taxes	(NA)	—	31 479	17 106	20 061	14 457	(NA)	—	—
Property	(NA)	—	31 479	17 106	20 061	14 457	(NA)	—	—
Other	(NA)	—	—	—	—	—	(NA)	—	—
Charges and miscellaneous	(NA)	—	5 075	6 988	8 401	5 598	(NA)	—	—
Utility and liquor store revenue	(NA)	—	—	—	—	—	(NA)	—	—
Employee retirement revenue	(NA)	—	—	—	—	—	(NA)	—	—
Expenditure	(NA)	—	45 954	39 216	40 634	21 352	(NA)	—	—
General expenditure	(NA)	—	45 954	39 216	40 634	21 352	(NA)	—	—
Current expenditure	(NA)	—	45 335	32 911	40 363	21 080	(NA)	—	—
Capital outlay	(NA)	—	619	6 305	271	272	(NA)	—	—
Education services:									
Education	(NA)	—	—	—	—	—	(NA)	—	—
Libraries	(NA)	—	24	—	—	—	(NA)	—	—
Social services and income maintenance:									
Public welfare	(NA)	—	28 559	21 483	28 137	15 172	(NA)	—	—
Hospitals	(NA)	—	—	—	—	—	(NA)	—	—
Health	(NA)	—	—	34	403	32	(NA)	—	—
Transportation:									
Highways	(NA)	—	—	—	—	—	(NA)	—	—
Capital outlay	(NA)	—	—	—	—	—	(NA)	—	—
Air transportation	(NA)	—	—	—	—	—	(NA)	—	—
Other transportation	(NA)	—	—	—	—	—	(NA)	—	—
Public safety:									
Police protection	(NA)	—	2 155	1 258	1 522	1 012	(NA)	—	—
Fire protection	(NA)	—	—	—	—	218	(NA)	—	—
Correction	(NA)	—	9 511	6 893	3 706	1 704	(NA)	—	—
Protective inspection and regulation	(NA)	—	—	—	—	—	(NA)	—	—
Environment and housing:									
Natural resources	(NA)	—	439	317	613	498	(NA)	—	—
Parks and recreation	(NA)	—	—	—	—	—	(NA)	—	—
Housing and community development	(NA)	—	—	—	—	—	(NA)	—	—
Sewerage	(NA)	—	—	2 959	—	—	(NA)	—	—
Solid waste management	(NA)	—	—	—	—	—	(NA)	—	—
Governmental administration:									
Financial administration	(NA)	—	279	64	775	359	(NA)	—	—
Judicial and legal	(NA)	—	1 517	826	1 335	445	(NA)	—	—
General public buildings	(NA)	—	825	1 797	545	324	(NA)	—	—
Other governmental administration	(NA)	—	1 284	851	566	448	(NA)	—	—
Interest on general debt	(NA)	—	1 339	1 249	447	634	(NA)	—	—
Other and unallocable	(NA)	—	22	1 485	2 585	506	(NA)	—	—
Utility and liquor store expenditure	(NA)	—	—	—	—	—	(NA)	—	—
Employee retirement expenditure	(NA)	—	—	—	—	—	(NA)	—	—
Debt outstanding at end of fiscal year	(NA)	—	14 500	15 045	6 140	7 145	(NA)	—	—
Exhibit: Salaries and wages	(NA)	—	15 203	12 828	14 232	9 855	(NA)	—	—
PERCENT DISTRIBUTION									
Number of counties	(NA)	—	10.0	10.0	20.0	20.0	(NA)	—	—
Population, 1990	(NA)	—	30.3	22.2	20.2	13.1	(NA)	—	—
Revenue	(NA)	—	24.3	16.3	21.9	13.9	(NA)	—	—
General revenue	(NA)	—	24.3	16.3	21.9	13.9	(NA)	—	—
Intergovernmental revenue	(NA)	—	20.6	14.8	27.0	13.6	(NA)	—	—
Federal Government	(NA)	—	—	—	—	25.9	(NA)	—	—
State government	(NA)	—	20.7	14.9	27.2	13.2	(NA)	—	—
From own sources	(NA)	—	25.7	16.9	20.0	14.1	(NA)	—	—
Taxes	(NA)	—	30.2	16.4	19.2	13.9	(NA)	—	—
Property	(NA)	—	30.2	16.4	19.2	13.9	(NA)	—	—
Other	(NA)	—	—	—	—	—	(NA)	—	—
Charges and miscellaneous	(NA)	—	13.4	18.4	22.1	14.7	(NA)	—	—
Utility and liquor store revenue	(NA)	—	—	—	—	—	(NA)	—	—
Employee retirement revenue	(NA)	—	—	—	—	—	(NA)	—	—
Expenditure	(NA)	—	7.3	6.2	6.5	3.4	(NA)	—	—
General expenditure	(NA)	—	7.3	6.2	6.5	3.4	(NA)	—	—
Current expenditure	(NA)	—	7.3	5.3	6.5	3.4	(NA)	—	—
Capital outlay	(NA)	—	7.3	74.2	3.2	3.2	(NA)	—	—
Education services:									
Education	(NA)	—	—	—	—	—	(NA)	—	—
Libraries	(NA)	—	100.0	—	—	—	(NA)	—	—
Social services and income maintenance:									
Public welfare	(NA)	—	6.2	4.7	6.1	3.3	(NA)	—	—
Hospitals	(NA)	—	—	—	—	—	(NA)	—	—
Health	(NA)	—	—	5.3	62.9	5.0	(NA)	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	(NA)	—	—	—	—	—	(NA)	—	—
Capital outlay	(NA)	—	—	—	—	—	(NA)	—	—
Air transportation	(NA)	—	—	—	—	—	(NA)	—	—
Other transportation	(NA)	—	—	—	—	—	(NA)	—	—
Public safety:									
Police protection	(NA)	—	11.4	6.7	8.1	5.4	(NA)	—	—
Fire protection	(NA)	—	—	—	—	39.2	(NA)	—	—
Correction	(NA)	—	13.3	9.7	5.2	2.4	(NA)	—	—
Protective inspection and regulation	(NA)	—	—	—	—	—	(NA)	—	—
Environment and housing:									
Natural resources	(NA)	—	2.4	1.7	3.4	2.7	(NA)	—	—
Parks and recreation	(NA)	—	—	—	—	—	(NA)	—	—
Housing and community development	(NA)	—	—	—	—	—	(NA)	—	—
Sewerage	(NA)	—	—	100.0	—	—	(NA)	—	—
Solid waste management	(NA)	—	—	—	—	—	(NA)	—	—
Governmental administration:									
Financial administration	(NA)	—	12.4	2.8	34.5	16.0	(NA)	—	—
Judicial and legal	(NA)	—	15.6	8.5	13.7	4.6	(NA)	—	—
General public buildings	(NA)	—	9.4	20.4	6.2	3.7	(NA)	—	—
Other governmental administration	(NA)	—	6.5	4.3	2.9	2.3	(NA)	—	—
Interest on general debt	(NA)	—	29.4	27.5	9.8	13.9	(NA)	—	—
Other and unallocable	(NA)	—	.2	16.2	28.2	5.5	(NA)	—	—
Utility and liquor store expenditure	(NA)	—	—	—	—	—	(NA)	—	—
Employee retirement expenditure	(NA)	—	—	—	—	—	(NA)	—	—
Debt outstanding at end of fiscal year	(NA)	—	23.6	24.4	10.0	11.6	(NA)	—	—
Exhibit: Salaries and wages	(NA)	—	20.6	17.3	19.2	13.3	(NA)	—	—
PER CAPITA (DOLLARS)									
Revenue	(NA)	—	141.87	130.50	192.09	188.87	(NA)	—	—
General revenue	(NA)	—	141.87	130.50	192.09	188.87	(NA)	—	—
Intergovernmental revenue	(NA)	—	33.10	32.50	65.16	50.60	(NA)	—	—
Federal Government	(NA)	—	—	—	—	.24	(NA)	—	—
State government	(NA)	—	33.10	32.50	65.16	48.96	(NA)	—	—
From own sources	(NA)	—	108.77	98.00	126.93	138.26	(NA)	—	—
Taxes	(NA)	—	93.67	69.58	89.46	99.67	(NA)	—	—
Property	(NA)	—	93.67	69.58	89.46	99.67	(NA)	—	—
Other	(NA)	—	—	—	—	—	(NA)	—	—
Charges and miscellaneous	(NA)	—	15.10	28.42	37.46	38.59	(NA)	—	—
Utility and liquor store revenue	(NA)	—	—	—	—	—	(NA)	—	—
Employee retirement revenue	(NA)	—	—	—	—	—	(NA)	—	—
Expenditure	(NA)	—	136.74	159.52	181.21	147.20	(NA)	—	—
General expenditure	(NA)	—	136.74	159.52	181.21	147.20	(NA)	—	—
Current expenditure	(NA)	—	134.90	133.87	180.00	145.33	(NA)	—	—
Capital outlay	(NA)	—	1.84	25.65	1.21	1.88	(NA)	—	—
Education services:									
Education	(NA)	—	—	—	—	—	(NA)	—	—
Libraries	(NA)	—	.07	—	—	—	(NA)	—	—
Social services and income maintenance:									
Public welfare	(NA)	—	84.98	87.38	125.48	104.60	(NA)	—	—
Hospitals	(NA)	—	—	—	—	—	(NA)	—	—
Health	(NA)	—	—	.14	1.80	.22	(NA)	—	—
Transportation:									
Highways	(NA)	—	—	—	—	—	(NA)	—	—
Capital outlay	(NA)	—	—	—	—	—	(NA)	—	—
Air transportation	(NA)	—	—	—	—	—	(NA)	—	—
Other transportation	(NA)	—	—	—	—	—	(NA)	—	—
Public safety:									
Police protection	(NA)	—	6.41	5.12	6.79	6.98	(NA)	—	—
Fire protection	(NA)	—	—	—	—	1.50	(NA)	—	—
Correction	(NA)	—	28.30	28.04	16.53	11.75	(NA)	—	—
Protective inspection and regulation	(NA)	—	—	—	—	—	(NA)	—	—
Environment and housing:									
Natural resources	(NA)	—	1.31	1.29	2.73	3.43	(NA)	—	—
Parks and recreation	(NA)	—	—	—	—	—	(NA)	—	—
Housing and community development	(NA)	—	—	—	—	—	(NA)	—	—
Sewerage	(NA)	—	—	12.04	—	—	(NA)	—	—
Solid waste management	(NA)	—	—	—	—	—	(NA)	—	—
Governmental administration:									
Financial administration	(NA)	—	.83	.26	3.46	2.48	(NA)	—	—
Judicial and legal	(NA)	—	4.51	3.36	5.95	3.07	(NA)	—	—
General public buildings	(NA)	—	2.45	7.31	2.43	2.23	(NA)	—	—
Other governmental administration	(NA)	—	3.82	3.46	2.52	3.09	(NA)	—	—
Interest on general debt	(NA)	—	3.98	5.08	1.99	4.37	(NA)	—	—
Other and unallocable	(NA)	—	.07	6.04	11.53	3.49	(NA)	—	—
Utility and liquor store expenditure	(NA)	—	—	—	—	—	(NA)	—	—
Employee retirement expenditure	(NA)	—	—	—	—	—	(NA)	—	—
Debt outstanding at end of fiscal year	(NA)	—	43.15	61.20	27.38	49.26	(NA)	—	—
Exhibit: Salaries and wages	(NA)	—	45.24	52.18	63.47	67.94	(NA)	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NEW JERSEY									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	21	6	6	3	3	3	—	—	—
Population, 1990	7 730 188	3 884 413	2 522 325	694 688	376 772	251 990	—	—	—
Revenue	4 831 413	2 548 627	1 383 855	453 710	195 208	250 013	—	—	—
General revenue	4 829 869	2 548 627	1 382 311	453 710	195 208	250 013	—	—	—
Intergovernmental revenue	1 727 932	1 017 264	474 937	113 719	67 428	54 584	—	—	—
Federal Government	80 350	54 524	22 810	1 566	121	1 329	—	—	—
State government	1 611 393	939 771	441 670	111 941	67 307	50 704	—	—	—
From own sources	3 101 937	1 531 363	907 374	339 991	127 780	195 429	—	—	—
Taxes	2 243 627	1 092 671	691 658	261 497	96 368	101 433	—	—	—
Property	2 218 280	1 082 928	683 188	256 977	95 617	99 570	—	—	—
Other	25 347	9 743	8 470	4 520	751	1 863	—	—	—
Charges and miscellaneous	858 310	438 692	215 716	78 494	31 412	93 996	—	—	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	1 544	—	1 544	—	—	—	—	—	—
Expenditure	5 124 580	2 708 682	1 482 649	460 414	217 241	255 594	—	—	—
General expenditure	5 121 701	2 708 598	1 479 854	460 414	217 241	255 594	—	—	—
Current expenditure	4 703 244	2 552 641	1 306 038	416 460	198 893	229 212	—	—	—
Capital outlay	418 457	155 957	173 816	43 954	18 348	26 382	—	—	—
Education services:									
Education	917 840	422 076	306 640	112 572	33 951	42 601	—	—	—
Libraries	45 888	7 915	22 092	7 955	4 188	3 738	—	—	—
Social services and income maintenance:									
Public welfare	1 019 564	609 221	249 434	72 687	42 744	45 478	—	—	—
Hospitals	466 517	336 187	103 156	12 593	9 306	5 275	—	—	—
Health	127 330	61 149	36 302	10 313	10 645	8 921	—	—	—
Transportation:									
Highways	201 399	67 045	77 663	23 476	17 100	16 115	—	—	—
Capital outlay	105 088	37 803	44 797	9 940	4 985	7 563	—	—	—
Air transportation	2 031	—	1 610	—	—	421	—	—	—
Other transportation	17 556	849	15 385	1 322	—	—	—	—	—
Public safety:									
Police protection	99 179	55 637	28 909	8 720	3 594	2 319	—	—	—
Fire protection	2 433	309	1 298	259	66	501	—	—	—
Correction	333 880	177 208	103 123	28 174	13 054	12 321	—	—	—
Protective inspection and regulation	4 247	1 556	1 390	607	375	319	—	—	—
Environment and housing:									
Natural resources	6 493	1 337	2 574	1 184	812	586	—	—	—
Parks and recreation	107 105	58 427	37 478	8 081	1 060	2 059	—	—	—
Housing and community development	79 512	47 736	15 091	14 003	2 382	300	—	—	—
Sewerage	428	328	100	—	—	—	—	—	—
Solid waste management	57 727	32 794	15 790	7 369	1 673	101	—	—	—
Governmental administration:									
Financial administration	51 830	25 869	14 866	7 108	1 946	2 041	—	—	—
Judicial and legal	283 830	153 694	84 026	25 349	12 377	8 384	—	—	—
General public buildings	108 124	47 667	33 947	13 360	3 762	9 388	—	—	—
Other governmental administration	88 025	31 612	37 971	9 722	4 357	4 363	—	—	—
Interest on general debt	226 305	89 481	42 014	22 315	6 077	66 418	—	—	—
Other and unallocable	874 458	480 501	248 995	73 245	47 772	23 945	—	—	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	2 879	84	2 795	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 514 769	1 594 604	709 208	346 910	84 400	779 647	—	—	—
Exhibit: Salaries and wages	1 758 603	1 016 433	471 243	136 808	65 161	68 958	—	—	—
PERCENT DISTRIBUTION									
Number of counties	100.0	28.6	28.6	14.3	14.3	14.3	—	—	—
Population, 1990	100.0	50.2	32.6	9.0	4.9	3.3	—	—	—
Revenue	100.0	52.8	28.6	9.4	4.0	5.2	—	—	—
General revenue	100.0	52.8	28.6	9.4	4.0	5.2	—	—	—
Intergovernmental revenue	100.0	58.9	27.5	6.6	3.9	3.2	—	—	—
Federal Government	100.0	67.9	28.4	1.9	.2	1.7	—	—	—
State government	100.0	58.3	27.4	6.9	4.2	3.1	—	—	—
From own sources	100.0	49.4	29.3	11.0	4.1	6.3	—	—	—
Taxes	100.0	48.7	30.8	11.7	4.3	4.5	—	—	—
Property	100.0	48.8	30.8	11.6	4.3	4.5	—	—	—
Other	100.0	38.4	33.4	17.8	3.0	7.3	—	—	—
Charges and miscellaneous	100.0	51.1	25.1	9.1	3.7	11.0	—	—	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure	100.0	52.9	28.9	9.0	4.2	5.0	—	—	—
General expenditure	100.0	52.9	28.9	9.0	4.2	5.0	—	—	—
Current expenditure	100.0	54.3	27.8	8.9	4.2	4.9	—	—	—
Capital outlay	100.0	37.3	41.5	10.5	4.4	6.3	—	—	—
Education services:									
Education	100.0	46.0	33.4	12.3	3.7	4.6	—	—	—
Libraries	100.0	17.2	48.1	17.3	9.1	8.1	—	—	—
Social services and income maintenance:									
Public welfare	100.0	59.8	24.5	7.1	4.2	4.5	—	—	—
Hospitals	100.0	72.1	22.1	2.7	2.0	1.1	—	—	—
Health	100.0	48.0	28.5	8.1	8.4	7.0	—	—	—
Interest on general debt	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	33.3	38.6	11.7	8.5	8.0	—	—	—
Capital outlay	100.0	36.0	42.6	9.5	4.7	7.2	—	—	—
Air transportation	100.0	—	79.3	—	—	20.7	—	—	—
Other transportation	100.0	4.8	87.6	7.5	—	—	—	—	—
Public safety:									
Police protection	100.0	56.1	29.1	8.8	3.6	2.3	—	—	—
Fire protection	100.0	12.7	53.3	10.6	2.7	20.6	—	—	—
Correction	100.0	53.1	30.9	8.4	3.9	3.7	—	—	—
Protective inspection and regulation	100.0	36.6	32.7	14.3	8.8	7.5	—	—	—
Environment and housing:									
Natural resources	100.0	20.6	39.6	18.2	12.5	9.0	—	—	—
Parks and recreation	100.0	54.6	35.0	7.5	1.0	1.9	—	—	—
Housing and community development	100.0	60.0	19.0	17.6	3.0	.4	—	—	—
Sewerage	100.0	76.6	23.4	—	—	—	—	—	—
Solid waste management	100.0	56.8	27.4	12.8	2.9	.2	—	—	—
Governmental administration:									
Financial administration	100.0	49.9	28.7	13.7	3.8	3.9	—	—	—
Judicial and legal	100.0	54.2	29.6	8.9	4.4	3.0	—	—	—
General public buildings	100.0	44.1	31.4	12.4	3.5	8.7	—	—	—
Other governmental administration	100.0	35.9	43.1	11.0	4.9	5.0	—	—	—
Interest on general debt	100.0	39.5	18.6	9.9	2.7	29.3	—	—	—
Other and unallocable	100.0	54.9	28.5	8.4	5.5	2.7	—	—	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	100.0	2.9	97.1	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	45.4	20.2	9.9	2.4	22.2	—	—	—
Exhibit: Salaries and wages	100.0	57.8	26.8	7.8	3.7	3.9	—	—	—
PER CAPITA (DOLLARS)									
Revenue	625.01	656.12	548.64	653.11	518.11	992.15	—	—	—
General revenue	624.81	656.12	548.03	653.11	518.11	992.15	—	—	—
Intergovernmental revenue	223.53	261.88	188.29	163.70	178.96	216.61	—	—	—
Federal Government	10.39	14.04	9.04	2.25	.32	5.27	—	—	—
State government	208.45	241.93	175.10	161.14	178.64	201.21	—	—	—
From own sources	401.28	394.23	359.74	489.42	339.14	775.54	—	—	—
Taxes	290.24	281.30	274.21	376.42	255.77	402.53	—	—	—
Property	286.96	278.79	270.86	369.92	253.78	395.13	—	—	—
Other	3.28	2.51	3.36	6.51	1.99	7.39	—	—	—
Charges and miscellaneous	111.03	112.94	85.52	112.99	83.37	373.01	—	—	—
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue .....	.20	—	.61	—	—	—	—	—	—
Expenditure	662.93	697.32	587.81	662.76	576.58	1 014.30	—	—	—
General expenditure	662.56	697.30	586.70	662.76	576.58	1 014.30	—	—	—
Current expenditure	608.43	657.15	517.79	599.49	527.89	909.61	—	—	—
Capital outlay	54.13	40.15	68.91	63.27	48.70	104.69	—	—	—
Education services:									
Education	118.73	108.66	121.57	162.05	90.11	169.06	—	—	—
Libraries	5.94	2.04	8.76	11.45	11.12	14.83	—	—	—
Social services and income maintenance:									
Public welfare	131.89	156.84	98.89	104.63	113.45	180.48	—	—	—
Hospitals	60.35	86.55	40.90	18.13	24.70	20.93	—	—	—
Health	16.47	15.74	14.39	14.85	28.25	35.40	—	—	—
Transportation:									
Highways	26.05	17.26	30.79	33.79	45.39	63.95	—	—	—
Capital outlay	13.59	9.73	17.76	14.31	13.23	30.01	—	—	—
Air transportation .....	.26	—	.64	—	—	1.67	—	—	—
Other transportation	2.27	.22	6.10	1.90	—	—	—	—	—
Public safety:									
Police protection	12.83	14.32	11.46	12.55	9.54	9.20	—	—	—
Fire protection .....	.31	.08	.51	.37	.18	1.99	—	—	—
Correction	43.19	45.62	40.88	40.56	34.65	48.89	—	—	—
Protective inspection and regulation .....	.55	.40	.55	.87	1.00	1.27	—	—	—
Environment and housing:									
Natural resources .....	.84	.34	1.02	1.70	2.16	2.33	—	—	—
Parks and recreation	13.86	15.04	14.86	11.63	2.81	8.17	—	—	—
Housing and community development	10.29	12.29	5.98	20.16	6.32	1.19	—	—	—
Sewerage .....	.06	.08	.04	—	—	—	—	—	—
Solid waste management	7.47	8.44	6.26	10.61	4.44	.40	—	—	—
Governmental administration:									
Financial administration	6.70	6.66	5.89	10.23	5.16	8.10	—	—	—
Judicial and legal	36.72	39.57	33.31	36.49	32.85	33.27	—	—	—
General public buildings	13.99	12.27	13.46	19.23	9.98	37.26	—	—	—
Other governmental administration	11.39	8.14	15.05	13.99	11.56	17.31	—	—	—
Interest on general debt	29.28	23.04	16.66	32.12	16.13	263.57	—	—	—
Other and unallocable	113.12	123.70	98.72	105.44	126.79	95.02	—	—	—
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure .....	.37	.02	1.11	—	—	—	—	—	—
Debt outstanding at end of fiscal year	454.68	410.51	281.17	499.38	224.01	3 093.96	—	—	—
Exhibit: Salaries and wages	227.50	261.67	186.83	196.93	172.95	273.65	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NEW MEXICO									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	33	—	1	—	1	7	6	10	8
Population, 1990	1 515 069	—	480 577	—	135 510	480 080	223 831	160 855	34 216
Revenue	506 207	—	84 377	—	85 944	149 335	59 017	108 341	19 193
General revenue	472 959	—	84 377	—	85 944	149 335	59 017	75 093	19 193
Intergovernmental revenue	99 676	—	12 680	—	12 612	23 815	13 346	28 146	9 077
Federal Government	14 913	—	64	—	1 173	6 905	2 862	2 654	1 255
State government	80 202	—	12 284	—	11 302	15 804	9 508	24 395	6 909
From own sources	373 283	—	71 697	—	73 332	125 520	45 671	46 947	10 116
Taxes	199 328	—	58 795	—	17 534	61 901	27 847	27 902	5 349
Property	126 351	—	38 837	—	11 131	36 102	17 729	18 028	4 524
Other	72 977	—	19 958	—	6 403	25 799	10 118	9 874	825
Charges and miscellaneous	173 955	—	12 902	—	55 798	63 619	17 824	19 045	4 767
Utility and liquor store revenue	33 248	—	—	—	—	—	—	33 248	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	510 529	—	89 772	—	88 705	155 810	57 231	101 193	17 818
General expenditure	480 387	—	89 772	—	88 705	155 810	57 231	71 051	17 818
Current expenditure	428 056	—	87 630	—	75 406	131 053	54 090	64 221	15 656
Capital outlay	52 331	—	2 142	—	13 299	24 757	3 141	6 830	2 162
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	1 556	—	—	—	—	165	28	1 328	35
Social services and income maintenance:									
Public welfare	20 835	—	3 367	—	1 034	9 457	2 961	3 602	414
Hospitals	140 977	—	20 000	—	64 768	37 926	13 638	4 645	—
Health	5 875	—	1 307	—	426	1 188	336	1 017	1 601
Transportation:									
Highways	58 756	—	5 806	—	4 163	20 187	10 380	13 013	5 207
Capital outlay	12 032	—	31	—	1 891	4 553	1 132	3 260	1 165
Air transportation	1 177	—	—	—	77	753	223	—	124
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	44 327	—	12 357	—	2 887	14 113	4 939	8 049	1 982
Fire protection	19 680	—	2 629	—	2 076	5 556	888	7 645	886
Correction	25 256	—	10 115	—	1 782	7 421	3 221	1 970	747
Protective inspection and regulation	549	—	—	—	202	123	84	140	—
Environment and housing:									
Natural resources	2 436	—	132	—	384	937	575	272	136
Parks and recreation	8 706	—	3 304	—	41	2 298	64	2 932	67
Housing and community development	5 461	—	451	—	1 474	2 182	1 114	124	116
Sewerage	2 252	—	—	—	9	—	485	1 758	—
Solid waste management	10 711	—	—	—	1 394	6 285	207	2 397	428
Governmental administration:									
Financial administration	31 581	—	8 003	—	1 288	9 128	4 753	6 579	1 830
Judicial and legal	2 479	—	661	—	156	626	260	720	56
General public buildings	15 834	—	2 363	—	1 044	8 119	1 453	2 431	424
Other governmental administration	32 062	—	4 375	—	1 075	12 212	5 179	7 369	1 852
Interest on general debt	10 458	—	3 392	—	1 945	2 161	1 085	1 875	—
Other and unallocable	39 419	—	11 510	—	2 480	14 973	5 358	3 185	1 913
Utility and liquor store expenditure	30 142	—	—	—	—	—	—	30 142	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	249 263	—	57 725	—	22 211	32 085	14 193	123 028	21
Exhibit: Salaries and wages	179 103	—	24 239	—	41 763	48 071	22 077	35 499	7 454
PERCENT DISTRIBUTION									
Number of counties	100.0	—	3.0	—	3.0	21.2	18.2	30.3	24.2
Population, 1990	100.0	—	31.7	—	8.9	31.7	14.8	10.6	2.3
Revenue	100.0	—	16.7	—	17.0	29.5	11.7	21.4	3.8
General revenue	100.0	—	17.8	—	18.2	31.6	12.5	15.9	4.1
Intergovernmental revenue	100.0	—	12.7	—	12.7	23.9	13.4	28.2	9.1
Federal Government	100.0	—	.4	—	7.9	46.3	19.2	17.8	8.4
State government	100.0	—	15.3	—	14.1	19.7	11.9	30.4	8.6
From own sources	100.0	—	19.2	—	19.6	33.6	12.2	12.6	2.7
Taxes	100.0	—	29.5	—	8.8	31.1	14.0	14.0	2.7
Property	100.0	—	30.7	—	8.8	28.6	14.0	14.3	3.6
Other	100.0	—	27.3	—	8.8	35.4	13.9	13.5	1.1
Charges and miscellaneous	100.0	—	7.4	—	32.1	36.6	10.2	10.9	2.7
Utility and liquor store revenue	100.0	—	—	—	—	—	—	100.0	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	17.6	—	17.4	30.5	11.2	19.8	3.5
General expenditure	100.0	—	18.7	—	18.5	32.4	11.9	14.8	3.7
Current expenditure	100.0	—	20.5	—	17.6	30.6	12.6	15.0	3.7
Capital outlay	100.0	—	4.1	—	25.4	47.3	6.0	13.1	4.1
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	—	10.6	1.8	85.3	2.2
Social services and income maintenance:									
Public welfare	100.0	—	16.2	—	5.0	45.4	14.2	17.3	2.0
Hospitals	100.0	—	14.2	—	45.9	26.9	9.7	3.3	—
Health	100.0	—	22.2	—	7.3	20.2	5.7	17.3	27.3

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	9.9	—	7.1	34.4	17.7	22.1	8.9
Capital outlay	100.0	—	.3	—	15.7	37.8	9.4	27.1	9.7
Air transportation	100.0	—	—	—	6.5	64.0	18.9	—	10.5
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	27.9	—	6.5	31.8	11.1	18.2	4.5
Fire protection	100.0	—	13.4	—	10.5	28.2	4.5	38.8	4.5
Correction	100.0	—	40.0	—	7.1	29.4	12.8	7.8	3.0
Protective inspection and regulation	100.0	—	—	—	36.8	22.4	15.3	25.5	—
Environment and housing:									
Natural resources	100.0	—	5.4	—	15.8	38.5	23.6	11.2	5.6
Parks and recreation	100.0	—	38.0	—	.5	26.4	.7	33.7	.8
Housing and community development	100.0	—	8.3	—	27.0	40.0	20.4	2.3	2.1
Sewerage	100.0	—	—	—	.4	—	21.5	78.1	—
Solid waste management	100.0	—	—	—	13.0	58.7	1.9	22.4	4.0
Governmental administration:									
Financial administration	100.0	—	25.3	—	4.1	28.9	15.1	20.8	5.8
Judicial and legal	100.0	—	26.7	—	6.3	25.3	10.5	29.0	2.3
General public buildings	100.0	—	14.9	—	6.6	51.3	9.2	15.4	2.7
Other governmental administration	100.0	—	13.6	—	3.4	38.1	16.2	23.0	5.8
Interest on general debt	100.0	—	32.4	—	18.6	20.7	10.4	17.9	—
Other and unallocable	100.0	—	29.2	—	6.3	38.0	13.6	8.1	4.9
Utility and liquor store expenditure	100.0	—	—	—	—	—	—	100.0	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	23.2	—	8.9	12.9	5.7	49.4	—
Exhibit: Salaries and wages	100.0	—	13.5	—	23.3	26.8	12.3	19.8	4.2
PER CAPITA (DOLLARS)									
Revenue	334.11	—	175.57	—	634.23	311.06	263.67	673.53	560.94
General revenue	312.17	—	175.57	—	634.23	311.06	263.67	466.84	560.94
Intergovernmental revenue	65.79	—	26.38	—	93.07	49.61	59.63	174.98	265.29
Federal Government	9.84	—	.13	—	8.66	14.38	12.79	16.50	36.68
State government	52.94	—	25.56	—	83.40	32.92	42.48	151.66	201.92
From own sources	246.38	—	149.19	—	541.16	261.46	204.04	291.86	295.65
Taxes	131.56	—	122.34	—	129.39	128.94	124.41	173.46	156.33
Property	83.40	—	80.81	—	82.14	75.20	79.21	112.08	132.22
Other	48.17	—	41.53	—	47.25	53.74	45.20	61.38	24.11
Charges and miscellaneous	114.82	—	26.85	—	411.76	132.52	79.63	118.40	139.32
Utility and liquor store revenue	21.94	—	—	—	—	—	—	206.70	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	336.97	—	186.80	—	654.60	324.55	255.69	629.09	520.75
General expenditure	317.07	—	186.80	—	654.60	324.55	255.69	441.71	520.75
Current expenditure	282.53	—	182.34	—	556.46	272.98	241.66	399.25	457.56
Capital outlay	34.54	—	4.46	—	98.14	51.57	14.03	42.46	63.19
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	1.03	—	—	—	—	.34	.13	8.26	1.02
Social services and income maintenance:									
Public welfare	13.75	—	7.01	—	7.63	19.70	13.23	22.39	12.10
Hospitals	93.05	—	41.62	—	477.96	79.00	60.93	28.88	—
Health	3.88	—	2.72	—	3.14	2.47	1.50	6.32	46.79
Transportation:									
Highways	38.78	—	12.08	—	30.72	42.05	46.37	80.90	152.18
Capital outlay	7.94	—	.06	—	13.95	9.48	5.06	20.27	34.05
Air transportation .....	.78	—	—	—	.57	1.57	1.00	—	3.62
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	29.26	—	25.71	—	21.30	29.40	22.07	50.04	57.93
Fire protection	12.99	—	5.47	—	15.32	11.57	3.97	47.53	25.89
Correction	16.67	—	21.05	—	13.15	15.46	14.39	12.25	21.83
Protective inspection and regulation .....	.36	—	—	—	1.49	.26	.38	.87	—
Environment and housing:									
Natural resources	1.61	—	.27	—	2.83	1.95	2.57	1.69	3.97
Parks and recreation	5.75	—	6.88	—	.30	4.79	.29	18.23	1.96
Housing and community development	3.60	—	.94	—	10.88	4.55	4.98	.77	3.39
Sewerage	1.49	—	—	—	.07	—	2.17	10.93	—
Solid waste management	7.07	—	—	—	10.29	13.09	.92	14.90	12.51
Governmental administration:									
Financial administration	20.84	—	16.65	—	9.50	19.01	21.23	40.90	53.48
Judicial and legal	1.64	—	1.38	—	1.15	1.30	1.16	4.48	1.64
General public buildings	10.45	—	4.92	—	7.70	16.91	6.49	15.11	12.39
Other governmental administration	21.16	—	9.10	—	7.93	25.44	23.14	45.81	54.13
Interest on general debt	6.90	—	7.06	—	14.35	4.50	4.85	11.66	—
Other and unallocable	26.02	—	23.95	—	18.30	31.19	23.94	19.80	55.91
Utility and liquor store expenditure	19.89	—	—	—	—	—	—	187.39	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	164.52	—	120.12	—	163.91	66.83	63.41	764.84	.61
Exhibit: Salaries and wages	118.21	—	50.44	—	308.19	100.13	98.63	220.69	217.85

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NEW YORK									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	57	5	6	5	5	23	10	2	1
Population, 1990	10 667 891	5 166 578	1 844 987	933 925	635 868	1 638 472	401 310	41 472	5 279
Revenue	11 782 027	6 603 424	1 966 002	794 150	581 362	1 424 121	373 068	33 415	6 485
General revenue	11 617 210	6 468 868	1 942 121	789 477	581 278	1 422 540	373 026	33 415	6 485
Intergovernmental revenue	3 586 838	2 002 346	584 349	243 120	188 505	432 251	122 560	11 718	1 989
Federal Government	150 630	118 697	19 929	325	2 360	7 952	1 164	108	95
State government	3 289 145	1 838 157	516 640	227 861	178 155	400 789	115 327	10 772	1 464
From own sources	8 030 372	4 466 522	1 357 772	546 357	392 773	990 289	250 466	21 697	4 496
Taxes	5 574 333	3 348 965	840 089	345 951	259 794	610 379	147 705	17 845	3 605
Property	2 839 172	1 745 506	380 513	141 362	155 811	324 610	77 851	11 412	2 107
Other	2 735 161	1 603 459	459 576	204 589	103 983	285 769	69 854	6 433	1 498
Charges and miscellaneous	2 456 039	1 117 557	517 683	200 406	132 979	379 910	102 761	3 852	891
Utility and liquor store revenue	164 817	134 556	23 881	4 673	84	1 581	42	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	12 775 141	7 157 722	2 144 396	871 448	610 444	1 555 179	394 964	34 517	6 471
General expenditure	12 525 612	6 960 069	2 111 413	860 842	609 486	1 548 122	394 692	34 517	6 471
Current expenditure	11 524 045	6 355 227	1 964 495	820 077	550 343	1 434 922	361 171	32 320	5 490
Capital outlay	1 001 567	604 842	146 918	40 765	59 143	113 200	33 521	2 197	981
Education services:									
Education	1 279 138	696 513	218 457	116 213	45 008	177 178	23 512	2 112	145
Libraries	49 876	28 979	10 160	2 723	3 345	4 479	181	1	8
Social services and income maintenance:									
Public welfare	3 471 890	1 704 792	654 433	270 734	221 086	491 065	118 922	10 063	795
Hospitals	801 417	717 457	50 389	—	—	—	33 571	—	—
Health	689 912	303 527	136 785	63 245	31 951	119 326	32 084	2 250	744
Transportation:									
Highways	594 753	166 175	109 592	40 859	65 603	157 395	46 736	6 154	2 239
Capital outlay	204 595	80 210	46 668	4 902	21 784	37 563	11 663	1 144	661
Air transportation	87 132	68 260	10 996	2 459	1 280	3 534	603	—	—
Other transportation	124 017	115 169	5 235	571	1 093	1 949	—	—	—
Public safety:									
Police protection	863 471	703 608	61 572	20 460	27 309	40 246	8 557	1 533	186
Fire protection	22 505	12 700	5 219	628	816	2 409	731	—	2
Correction	722 159	440 248	123 999	39 007	23 235	72 114	21 383	2 116	57
Protective inspection and regulation	2 600	1 478	126	186	143	347	320	—	—
Environment and housing:									
Natural resources	40 488	6 837	6 336	3 835	2 640	15 054	4 795	845	146
Parks and recreation	159 726	113 754	21 946	9 149	2 040	10 892	1 607	326	12
Housing and community development	32 450	22 450	5 011	497	442	2 881	1 169	—	—
Sewerage	426 308	358 151	50 662	9 100	1 559	6 631	205	—	—
Solid waste management	237 731	97 765	47 734	5 265	26 247	50 097	10 301	157	165
Governmental administration:									
Financial administration	140 425	83 951	21 029	7 776	5 374	17 299	4 289	522	185
Judicial and legal	216 858	138 603	34 624	10 173	7 044	21 921	3 882	473	138
General public buildings	135 718	60 218	27 237	10 231	6 573	20 971	9 586	607	295
Other governmental administration	162 298	64 405	31 585	15 748	9 808	30 481	8 668	1 167	436
Interest on general debt	640 122	386 746	103 134	35 794	32 334	65 621	15 351	1 099	43
Other and unallocable	1 624 618	668 283	375 152	196 189	94 556	236 232	48 239	5 092	875
Utility and liquor store expenditure	249 529	197 653	32 983	10 606	958	7 057	272	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	9 542 315	6 008 825	1 473 577	520 325	397 960	866 848	260 921	13 105	754
Exhibit: Salaries and wages	3 441 937	2 151 591	486 853	181 493	131 523	372 118	107 741	8 641	1 977
PERCENT DISTRIBUTION									
Number of counties	100.0	8.8	10.5	8.8	8.8	40.4	17.5	3.5	1.8
Population, 1990	100.0	48.4	17.3	8.8	6.0	15.4	3.8	.4	—
Revenue	100.0	56.0	16.7	6.7	4.9	12.1	3.2	.3	.1
General revenue	100.0	55.7	16.7	6.8	5.0	12.2	3.2	.3	.1
Intergovernmental revenue	100.0	55.8	16.3	6.8	5.3	12.1	3.4	.3	.1
Federal Government	100.0	78.8	13.2	.2	1.6	5.3	.8	.1	.1
State government	100.0	55.9	15.7	6.9	5.4	12.2	3.5	.3	—
From own sources	100.0	55.6	16.9	6.8	4.9	12.3	3.1	.3	.1
Taxes	100.0	60.1	15.1	6.2	4.7	10.9	2.6	.3	.1
Property	100.0	61.5	13.4	5.0	5.5	11.4	2.7	.4	.1
Other	100.0	58.6	16.8	7.5	3.8	10.4	2.6	.2	.1
Charges and miscellaneous	100.0	45.5	21.1	8.2	5.4	15.5	4.2	.2	—
Utility and liquor store revenue	100.0	81.6	14.5	2.8	.1	1.0	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	56.0	16.8	6.8	4.8	12.2	3.1	.3	.1
General expenditure	100.0	55.6	16.9	6.9	4.9	12.4	3.2	.3	.1
Current expenditure	100.0	55.1	17.0	7.1	4.8	12.5	3.1	.3	—
Capital outlay	100.0	60.4	14.7	4.1	5.9	11.3	3.3	.2	.1
Education services:									
Education	100.0	54.5	17.1	9.1	3.5	13.9	1.8	.2	—
Libraries	100.0	58.1	20.4	5.5	6.7	9.0	.4	—	—
Social services and income maintenance:									
Public welfare	100.0	49.1	18.8	7.8	6.4	14.1	3.4	.3	—
Hospitals	100.0	89.5	6.3	—	—	—	4.2	—	—
Health	100.0	44.0	19.8	9.2	4.6	17.3	4.7	.3	.1

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	27.9	18.4	6.9	11.0	26.5	7.9	1.0	.4
Capital outlay	100.0	39.2	22.8	2.4	10.6	18.4	5.7	.6	.3
Air transportation	100.0	78.3	12.6	2.8	1.5	4.1	.7	—	—
Other transportation	100.0	92.9	4.2	.5	.9	1.6	—	—	—
Public safety:									
Police protection	100.0	81.5	7.1	2.4	3.2	4.7	1.0	.2	—
Fire protection	100.0	56.4	23.2	2.8	3.6	10.7	3.2	—	—
Correction	100.0	61.0	17.2	5.4	3.2	10.0	3.0	.3	—
Protective inspection and regulation	100.0	56.8	4.8	7.2	5.5	13.3	12.3	—	—
Environment and housing:									
Natural resources	100.0	16.9	15.6	9.5	6.5	37.2	11.8	2.1	.4
Parks and recreation	100.0	71.2	13.7	5.7	1.3	6.8	1.0	.2	—
Housing and community development	100.0	69.2	15.4	1.5	1.4	8.9	3.6	—	—
Sewerage	100.0	84.0	11.9	2.1	.4	1.6	—	—	—
Solid waste management	100.0	41.1	20.1	2.2	11.0	21.1	4.3	.1	.1
Governmental administration:									
Financial administration	100.0	59.8	15.0	5.5	3.8	12.3	3.1	.4	.1
Judicial and legal	100.0	63.9	16.0	4.7	3.2	10.1	1.8	.2	.1
General public buildings	100.0	44.4	20.1	7.5	4.8	15.5	7.1	.4	.2
Other governmental administration	100.0	39.7	19.5	9.7	6.0	18.8	5.3	.7	.3
Interest on general debt	100.0	60.4	16.1	5.6	5.1	10.3	2.4	.2	—
Other and unallocable	100.0	41.1	23.1	12.1	5.8	14.5	3.0	.3	.1
Utility and liquor store expenditure	100.0	79.2	13.2	4.3	.4	2.8	.1	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	63.0	15.4	5.5	4.2	9.1	2.7	.1	—
Exhibit: Salaries and wages	100.0	62.5	14.1	5.3	3.8	10.8	3.1	.3	.1
PER CAPITA (DOLLARS)									
Revenue	1 104.44	1 278.10	1 065.59	850.34	914.28	869.18	929.63	805.72	1 228.45
General revenue	1 088.99	1 252.06	1 052.65	845.33	914.15	868.21	929.52	805.72	1 228.45
Intergovernmental revenue	336.23	387.56	316.72	260.32	296.45	263.81	305.40	282.55	376.78
Federal Government	14.12	22.97	10.80	.35	3.71	4.85	2.90	2.60	18.00
State government	308.32	355.78	280.02	243.98	280.18	244.60	287.38	259.74	277.33
From own sources	752.76	864.50	735.92	585.01	617.70	604.40	624.12	523.17	851.68
Taxes	522.53	648.20	455.34	370.43	408.57	372.53	368.06	430.29	682.89
Property	266.14	337.85	206.24	151.36	245.04	198.12	193.99	275.17	399.13
Other	256.39	310.35	249.09	219.06	163.53	174.41	174.06	155.12	283.77
Charges and miscellaneous	230.23	216.31	280.59	214.58	209.13	231.87	256.06	92.88	168.78
Utility and liquor store revenue	15.45	26.04	12.94	5.00	.13	.96	.10	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 197.53	1 385.39	1 162.28	933.10	960.02	949.16	984.19	832.30	1 225.80
General expenditure	1 174.14	1 347.13	1 144.41	921.75	958.51	944.86	983.51	832.30	1 225.80
Current expenditure	1 080.26	1 230.07	1 064.77	878.10	865.50	875.77	899.98	779.32	1 039.97
Capital outlay	93.89	117.07	79.63	43.65	93.01	69.09	83.53	52.98	185.83
Education services:									
Education	119.91	134.81	118.41	124.44	70.78	108.14	58.59	50.93	27.47
Libraries	4.68	5.61	5.51	2.92	5.26	2.73	.45	.02	1.52
Social services and income maintenance:									
Public welfare	325.45	329.97	354.71	289.89	347.69	299.71	296.33	242.65	150.60
Hospitals	75.12	138.87	27.31	—	—	—	83.65	—	—
Health	64.67	58.75	74.14	67.72	50.25	72.83	79.95	54.25	140.94
Transportation:									
Highways	55.75	32.16	59.40	43.75	103.17	96.06	116.46	148.39	424.13
Capital outlay	19.18	15.52	25.29	5.25	34.26	22.93	29.06	27.58	125.21
Air transportation	8.17	13.21	5.96	2.63	2.01	2.16	1.50	—	—
Other transportation	11.63	22.29	2.84	.61	1.72	1.19	—	—	—
Public safety:									
Police protection	80.94	136.18	33.37	21.91	42.95	24.56	21.32	36.96	35.23
Fire protection	2.11	2.46	2.83	.67	1.28	1.47	1.82	—	.38
Correction	67.69	85.21	67.21	41.77	36.54	44.01	53.28	51.02	10.80
Protective inspection and regulation .....	.24	.29	.07	.20	.22	.21	.80	—	—
Environment and housing:									
Natural resources	3.80	1.32	3.43	4.11	4.15	9.19	11.95	20.38	27.66
Parks and recreation	14.97	22.02	11.89	9.80	3.21	6.65	4.00	7.86	2.27
Housing and community development	3.04	4.35	2.72	.53	.70	1.76	2.91	—	—
Sewerage	39.96	69.32	27.46	9.74	2.45	4.05	.51	—	—
Solid waste management	22.28	18.92	25.87	5.64	41.28	30.58	25.67	3.79	31.26
Governmental administration:									
Financial administration	13.16	16.25	11.40	8.33	8.45	10.56	10.69	12.59	35.04
Judicial and legal	20.33	26.83	18.77	10.89	11.08	13.38	9.67	11.41	26.14
General public buildings	12.72	11.66	14.76	10.95	10.34	12.80	23.89	14.64	55.88
Other governmental administration	15.21	12.47	17.12	16.86	15.42	18.60	21.60	28.14	82.59
Interest on general debt	60.00	74.86	55.90	38.33	50.85	40.05	38.25	26.50	8.15
Other and unallocable	152.29	129.35	203.34	210.07	148.70	144.18	120.20	122.78	165.75
Utility and liquor store expenditure	23.39	38.26	17.88	11.36	1.51	4.31	.68	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	894.49	1 163.02	798.69	557.14	625.85	529.06	650.17	316.00	142.83
Exhibit: Salaries and wages	322.64	416.44	263.88	194.33	206.84	227.11	268.47	208.36	374.50

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NORTH CAROLINA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	100	1	4	3	10	25	25	24	8
Population, 1990	6 628 637	511 433	1 311 244	531 749	1 158 344	1 741 924	890 347	425 765	57 831
Revenue	9 936 190	761 028	1 936 680	754 765	1 711 684	2 675 052	1 375 022	638 380	83 579
General revenue	9 712 650	727 976	1 893 825	745 189	1 671 202	2 622 506	1 355 909	615 515	80 528
Intergovernmental revenue	5 031 474	357 882	876 021	381 595	855 780	1 396 673	746 897	366 087	50 539
Federal Government	161 599	38 655	16 088	7 259	15 940	44 777	18 713	16 627	3 540
State government	4 821 259	312 875	846 455	373 144	833 144	1 341 512	719 539	347 656	46 934
From own sources	4 681 176	370 094	1 017 804	363 594	815 422	1 225 833	609 012	249 428	29 989
Taxes	2 863 400	299 871	672 922	280 942	402 485	675 914	332 167	176 369	22 730
Property	1 938 640	238 339	462 666	198 423	241 885	442 116	218 221	120 618	16 372
Other	924 760	61 532	210 256	82 519	160 600	233 798	113 946	55 751	6 358
Charges and miscellaneous	1 817 776	70 223	344 882	82 652	412 937	549 919	276 845	73 059	7 259
Utility and liquor store revenue	223 540	33 052	42 855	9 576	40 482	52 546	19 113	22 865	3 051
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	10 282 801	853 135	1 978 712	763 585	1 760 546	2 727 388	1 450 793	657 879	90 763
General expenditure	10 039 675	824 443	1 943 967	754 190	1 726 045	2 650 263	1 425 202	631 370	84 195
Current expenditure	8 895 697	720 558	1 716 649	659 434	1 566 306	2 348 421	1 268 813	546 436	69 080
Capital outlay	1 143 978	103 885	227 318	94 756	159 739	301 842	156 389	84 934	15 115
Education services:									
Education	5 997 182	488 571	1 171 177	462 466	977 385	1 592 262	839 220	407 795	58 306
Libraries	80 233	11 471	18 251	8 940	8 905	18 384	9 471	4 462	349
Social services and income maintenance:									
Public welfare	685 539	88 428	115 676	56 324	101 468	171 284	95 541	50 610	6 208
Hospitals	702 717	—	89 314	4 073	232 599	230 935	133 235	12 561	—
Health	699 108	69 957	143 639	57 419	113 251	200 638	82 721	28 367	3 116
Transportation:									
Highways	112	—	37	54	—	10	—	11	—
Capital outlay	7	—	7	—	—	—	—	—	—
Air transportation	22 629	—	525	5 361	5 167	6 707	3 815	1 044	10
Other transportation	23	—	—	—	—	—	—	—	23
Public safety:									
Police protection	205 508	24 255	37 659	20 402	28 297	50 501	27 267	14 732	2 395
Fire protection	65 462	1 064	19 093	2 485	11 939	15 624	10 591	4 039	627
Correction	127 863	19 219	34 773	11 444	14 286	19 439	14 491	12 476	1 735
Protective inspection and regulation	26 243	7 751	3 175	2 172	3 416	5 112	2 954	1 437	226
Environment and housing:									
Natural resources	24 702	3 225	3 237	1 052	2 770	5 750	4 899	2 339	1 430
Parks and recreation	54 760	6 939	17 676	9 524	6 223	6 774	4 841	2 539	244
Housing and community development	22 806	797	2 768	2 289	1 606	3 193	8 758	2 683	712
Sewerage	21 657	—	895	1 069	9 192	6 878	1 264	2 359	—
Solid waste management	109 462	15 904	7 620	4 789	17 690	28 138	22 875	11 066	1 380
Governmental administration:									
Financial administration	101 921	11 041	19 243	9 066	14 382	24 589	14 455	7 941	1 204
Judicial and legal	25 373	5 769	5 813	1 702	2 335	5 439	2 202	2 029	82
General public buildings	78 164	7 982	8 122	8 475	16 189	13 685	15 739	7 070	902
Other governmental administration	97 361	11 592	14 067	6 940	13 850	25 438	14 578	9 080	1 816
Interest on general debt	298 506	21 098	84 356	18 649	48 060	66 786	42 357	16 732	468
Other and unallocable	592 344	29 380	146 851	59 495	97 035	152 697	73 926	29 998	2 962
Utility and liquor store expenditure	243 126	28 692	34 745	9 395	34 501	77 125	25 591	26 509	6 568
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	4 690 710	563 936	1 281 412	317 428	661 481	1 023 841	597 651	231 406	13 555
Exhibit: Salaries and wages	4 934 733	334 933	939 795	374 201	877 386	1 338 987	709 127	318 896	41 408
PERCENT DISTRIBUTION									
Number of counties	100.0	1.0	4.0	3.0	10.0	25.0	25.0	24.0	8.0
Population, 1990	100.0	7.7	19.8	8.0	17.5	26.3	13.4	6.4	.9
Revenue	100.0	7.7	19.5	7.6	17.2	26.9	13.8	6.4	.8
General revenue	100.0	7.5	19.5	7.7	17.2	27.0	14.0	6.3	.8
Intergovernmental revenue	100.0	7.1	17.4	7.6	17.0	27.8	14.8	7.3	1.0
Federal Government	100.0	23.9	10.0	4.5	9.9	27.7	11.6	10.3	2.2
State government	100.0	6.5	17.6	7.7	17.3	27.8	14.9	7.2	1.0
From own sources	100.0	7.9	21.7	7.8	17.4	26.2	13.0	5.3	.6
Taxes	100.0	10.5	23.5	9.8	14.1	23.6	11.6	6.2	.8
Property	100.0	12.3	23.9	10.2	12.5	22.8	11.3	6.2	.8
Other	100.0	6.7	22.7	8.9	17.4	25.3	12.3	6.0	.7
Charges and miscellaneous	100.0	3.9	19.0	4.5	22.7	30.3	15.2	4.0	.4
Utility and liquor store revenue	100.0	14.8	19.2	4.3	18.1	23.5	8.6	10.2	1.4
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	8.3	19.2	7.4	17.1	26.5	14.1	6.4	.9
General expenditure	100.0	8.2	19.4	7.5	17.2	26.4	14.2	6.3	.8
Current expenditure	100.0	8.1	19.3	7.4	17.6	26.4	14.3	6.1	.8
Capital outlay	100.0	9.1	19.9	8.3	14.0	26.4	13.7	7.4	1.3
Education services:									
Education	100.0	8.1	19.5	7.7	16.3	26.6	14.0	6.8	1.0
Libraries	100.0	14.3	22.7	11.1	11.1	22.9	11.8	5.6	.4
Social services and income maintenance:									
Public welfare	100.0	12.9	16.9	8.2	14.8	25.0	13.9	7.4	.9
Hospitals	100.0	—	12.7	.6	33.1	32.9	19.0	1.8	—
Health	100.0	10.0	20.5	8.2	16.2	28.7	11.8	4.1	.4

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	33.0	48.2	—	8.9	—	9.8	—
Capital outlay	100.0	—	100.0	—	—	—	—	—	—
Air transportation	100.0	—	2.3	23.7	22.8	29.6	16.9	4.6	—
Other transportation	100.0	—	—	—	—	—	—	—	100.0
Public safety:									
Police protection	100.0	11.8	18.3	9.9	13.8	24.6	13.3	7.2	1.2
Fire protection	100.0	1.6	29.2	3.8	18.2	23.9	16.2	6.2	1.0
Correction	100.0	15.0	27.2	9.0	11.2	15.2	11.3	9.8	1.4
Protective inspection and regulation	100.0	29.5	12.1	8.3	13.0	19.5	11.3	5.5	.9
Environment and housing:									
Natural resources	100.0	13.1	13.1	4.3	11.2	23.3	19.8	9.5	5.8
Parks and recreation	100.0	12.7	32.3	17.4	11.4	12.4	8.8	4.6	.4
Housing and community development	100.0	3.5	12.1	10.0	7.0	14.0	38.4	11.8	3.1
Sewerage	100.0	—	4.1	4.9	42.4	31.8	5.8	10.9	—
Solid waste management	100.0	14.5	7.0	4.4	16.2	25.7	20.9	10.1	1.3
Governmental administration:									
Financial administration	100.0	10.8	18.9	8.9	14.1	24.1	14.2	7.8	1.2
Judicial and legal	100.0	22.7	22.9	6.7	9.2	21.4	8.7	8.0	.3
General public buildings	100.0	10.2	10.4	10.8	20.7	17.5	20.1	9.0	1.2
Other governmental administration	100.0	11.9	14.4	7.1	14.2	26.1	15.0	9.3	1.9
Interest on general debt	100.0	7.1	28.3	6.2	16.1	22.4	14.2	5.6	.2
Other and unallocable	100.0	5.0	24.8	10.0	16.4	25.8	12.5	5.1	.5
Utility and liquor store expenditure	100.0	11.8	14.3	3.9	14.2	31.7	10.5	10.9	2.7
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	12.0	27.3	6.8	14.1	21.8	12.7	4.9	.3
Exhibit: Salaries and wages	100.0	6.8	19.0	7.6	17.8	27.1	14.4	6.5	.8
PER CAPITA (DOLLARS)									
Revenue	1 498.98	1 488.03	1 476.98	1 419.40	1 477.70	1 535.69	1 544.37	1 499.37	1 445.23
General revenue	1 465.26	1 423.40	1 444.30	1 401.39	1 442.75	1 505.52	1 522.90	1 445.67	1 392.47
Intergovernmental revenue	759.05	699.76	668.08	717.62	738.80	801.80	838.88	859.83	873.91
Federal Government	24.38	75.58	12.27	13.65	13.76	25.71	21.02	39.05	61.21
State government	727.34	611.76	645.54	701.73	719.25	770.13	808.16	816.54	811.57
From own sources	706.20	723.64	776.21	683.77	703.95	703.72	684.02	585.83	518.56
Taxes	431.97	586.33	513.19	528.34	347.47	388.03	373.08	414.24	393.04
Property	292.46	466.02	352.85	373.15	208.82	253.81	245.10	283.30	283.10
Other	139.51	120.31	160.35	155.18	138.65	134.22	127.98	130.94	109.94
Charges and miscellaneous	274.23	137.31	263.02	155.43	356.49	315.70	310.94	171.59	125.52
Utility and liquor store revenue	33.72	64.63	32.68	18.01	34.95	30.17	21.47	53.70	52.76
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 551.27	1 668.13	1 509.03	1 435.99	1 519.88	1 565.73	1 629.47	1 545.17	1 569.45
General expenditure	1 514.59	1 612.03	1 482.54	1 418.32	1 490.10	1 521.46	1 600.73	1 482.91	1 455.88
Current expenditure	1 342.01	1 408.90	1 309.18	1 240.12	1 352.19	1 348.18	1 425.08	1 283.42	1 194.52
Capital outlay	172.58	203.13	173.36	178.20	137.90	173.28	175.65	199.49	261.37
Education services:									
Education	904.74	955.30	893.18	869.71	843.78	914.08	942.58	957.79	1 008.21
Libraries	12.10	22.43	13.92	16.81	7.69	10.55	10.64	10.48	6.03
Social services and income maintenance:									
Public welfare	103.42	172.90	88.22	105.92	87.60	98.33	107.31	118.87	107.35
Hospitals	106.01	—	68.11	7.66	200.80	132.57	149.64	29.50	—
Health	105.47	136.79	109.54	107.98	97.77	115.18	92.91	66.63	53.88
Transportation:									
Highways .....	.02	—	.03	.10	—	.01	—	.03	—
Capital outlay	—	—	.01	—	—	—	—	—	—
Air transportation	3.41	—	.40	10.08	4.46	3.85	4.28	2.45	.17
Other transportation	—	—	—	—	—	—	—	—	.40
Public safety:									
Police protection	31.00	47.43	28.72	38.37	24.43	28.99	30.63	34.60	41.41
Fire protection	9.88	2.08	14.56	4.67	10.31	8.97	11.90	9.49	10.84
Correction	19.29	37.58	26.52	21.52	12.33	11.16	16.28	29.30	30.00
Protective inspection and regulation	3.96	15.16	2.42	4.08	2.95	2.93	3.32	3.38	3.91
Environment and housing:									
Natural resources	3.73	6.31	2.47	1.98	2.39	3.30	5.50	5.49	24.73
Parks and recreation	8.26	13.57	13.48	17.91	5.37	3.89	5.44	5.96	4.22
Housing and community development	3.44	1.56	2.11	4.30	1.39	1.83	9.84	6.30	12.31
Sewerage	3.27	—	.68	2.01	7.94	3.95	1.42	5.54	—
Solid waste management	16.51	31.10	5.81	9.01	15.27	16.15	25.69	25.99	23.86
Governmental administration:									
Financial administration	15.38	21.59	14.68	17.05	12.42	14.12	16.24	18.65	20.82
Judicial and legal	3.83	11.28	4.43	3.20	2.02	3.12	2.48	4.77	1.42
General public buildings	11.79	15.61	6.19	15.94	13.98	7.86	17.68	16.61	15.60
Other governmental administration	14.69	22.67	10.73	13.05	11.96	14.60	16.37	21.33	31.40
Interest on general debt	45.03	41.25	64.33	35.07	41.49	38.34	47.57	39.30	8.09
Other and unallocable	89.36	57.45	111.99	111.89	83.77	87.66	83.03	70.46	51.22
Utility and liquor store expenditure	36.68	56.10	26.50	17.67	29.78	44.28	28.74	62.26	113.57
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	707.64	1 102.66	977.25	596.95	571.06	587.76	671.26	543.51	234.39
Exhibit: Salaries and wages	744.46	654.89	716.72	703.72	757.45	768.68	796.46	749.00	716.02

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
NORTH DAKOTA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	53	—	—	—	1	3	—	10	39
Population, 1990	638 800	—	—	—	102 874	188 735	—	170 345	176 846
Revenue	211 906	—	—	—	25 195	31 109	—	55 756	99 846
General revenue	211 906	—	—	—	25 195	31 109	—	55 756	99 846
Intergovernmental revenue	75 137	—	—	—	7 227	12 336	—	21 382	34 192
Federal Government	3 104	—	—	—	26	284	—	363	2 431
State government	65 457	—	—	—	7 199	11 213	—	18 230	28 815
From own sources	136 769	—	—	—	17 968	18 773	—	34 374	65 654
Taxes	89 197	—	—	—	14 316	14 691	—	25 726	34 464
Property	87 512	—	—	—	13 698	14 426	—	25 517	33 871
Other	1 685	—	—	—	618	265	—	209	593
Charges and miscellaneous	47 572	—	—	—	3 652	4 082	—	8 648	31 190
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	214 736	—	—	—	24 138	34 119	—	57 314	99 165
General expenditure	214 736	—	—	—	24 138	34 119	—	57 314	99 165
Current expenditure	189 950	—	—	—	18 121	28 386	—	52 098	91 345
Capital outlay	24 786	—	—	—	6 017	5 733	—	5 216	7 820
Education services:									
Education	862	—	—	—	—	141	—	251	470
Libraries	1 116	—	—	—	—	309	—	324	483
Social services and income maintenance:									
Public welfare	35 488	—	—	—	4 179	7 876	—	10 958	12 475
Hospitals	241	—	—	—	—	241	—	—	—
Health	4 023	—	—	—	254	544	—	1 906	1 319
Transportation:									
Highways	59 418	—	—	—	4 778	7 027	—	17 002	30 611
Capital outlay	13 870	—	—	—	1 843	1 690	—	3 724	6 613
Air transportation	247	—	—	—	—	—	—	26	221
Other transportation	21	—	—	—	—	—	—	21	—
Public safety:									
Police protection	11 856	—	—	—	1 552	2 611	—	3 499	4 194
Fire protection	251	—	—	—	—	—	—	161	90
Correction	10 679	—	—	—	2 070	5 055	—	2 920	634
Protective inspection and regulation	468	—	—	—	—	22	—	245	201
Environment and housing:									
Natural resources	11 881	—	—	—	4 634	1 575	—	2 514	3 158
Parks and recreation	1 100	—	—	—	22	197	—	479	402
Housing and community development	245	—	—	—	—	189	—	1	55
Sewerage	208	—	—	—	—	—	—	208	—
Solid waste management	115	—	—	—	—	—	—	27	88
Governmental administration:									
Financial administration	10 035	—	—	—	730	1 436	—	2 528	5 341
Judicial and legal	12 541	—	—	—	1 354	2 486	—	3 287	5 414
General public buildings	4 546	—	—	—	364	616	—	1 304	2 262
Other governmental administration	5 479	—	—	—	937	496	—	1 511	2 535
Interest on general debt	23 744	—	—	—	1 835	36	—	434	21 439
Other and unallocable	20 172	—	—	—	1 429	3 262	—	7 708	7 773
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	316 407	—	—	—	29 033	250	—	8 000	279 124
Exhibit: Salaries and wages	65 401	—	—	—	6 325	12 047	—	20 471	26 558
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	1.9	5.7	—	18.9	73.6
Population, 1990	100.0	—	—	—	16.1	29.5	—	26.7	27.7
Revenue	100.0	—	—	—	11.9	14.7	—	26.3	47.1
General revenue	100.0	—	—	—	11.9	14.7	—	26.3	47.1
Intergovernmental revenue	100.0	—	—	—	9.6	16.4	—	28.5	45.5
Federal Government	100.0	—	—	—	.8	9.1	—	11.7	78.3
State government	100.0	—	—	—	11.0	17.1	—	27.9	44.0
From own sources	100.0	—	—	—	13.1	13.7	—	25.1	48.0
Taxes	100.0	—	—	—	16.0	16.5	—	28.8	38.6
Property	100.0	—	—	—	15.7	16.5	—	29.2	38.7
Other	100.0	—	—	—	36.7	15.7	—	12.4	35.2
Charges and miscellaneous	100.0	—	—	—	7.7	8.6	—	18.2	65.6
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	11.2	15.9	—	26.7	46.2
General expenditure	100.0	—	—	—	11.2	15.9	—	26.7	46.2
Current expenditure	100.0	—	—	—	9.5	14.9	—	27.4	48.1
Capital outlay	100.0	—	—	—	24.3	23.1	—	21.0	31.6
Education services:									
Education	100.0	—	—	—	—	16.4	—	29.1	54.5
Libraries	100.0	—	—	—	—	27.7	—	29.0	43.3
Social services and income maintenance:									
Public welfare	100.0	—	—	—	11.8	22.2	—	30.9	35.2
Hospitals	100.0	—	—	—	—	100.0	—	—	—
Health	100.0	—	—	—	6.3	13.5	—	47.4	32.8
Interest on general debt	—	—	—	—	—	—	—	—	—
Other and unallocable	—	—	—	—	—	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	8.0	11.8	—	28.6	51.5
Capital outlay	100.0	—	—	—	13.3	12.2	—	26.8	47.7
Air transportation	100.0	—	—	—	—	—	—	10.5	89.5
Other transportation	100.0	—	—	—	—	—	—	100.0	—
Public safety:									
Police protection	100.0	—	—	—	13.1	22.0	—	29.5	35.4
Fire protection	100.0	—	—	—	—	—	—	64.1	35.9
Correction	100.0	—	—	—	19.4	47.3	—	27.3	5.9
Protective inspection and regulation	100.0	—	—	—	—	4.7	—	52.4	42.9
Environment and housing:									
Natural resources	100.0	—	—	—	39.0	13.3	—	21.2	26.6
Parks and recreation	100.0	—	—	—	2.0	17.9	—	43.5	36.5
Housing and community development	100.0	—	—	—	—	77.1	—	.4	22.4
Sewerage	100.0	—	—	—	—	—	—	100.0	—
Solid waste management	100.0	—	—	—	—	—	—	23.5	76.5
Governmental administration:									
Financial administration	100.0	—	—	—	7.3	14.3	—	25.2	53.2
Judicial and legal	100.0	—	—	—	10.8	19.8	—	26.2	43.2
General public buildings	100.0	—	—	—	8.0	13.6	—	28.7	49.8
Other governmental administration	100.0	—	—	—	17.1	9.1	—	27.6	46.3
Interest on general debt	100.0	—	—	—	7.7	.2	—	1.8	90.3
Other and unallocable	100.0	—	—	—	7.1	16.2	—	38.2	38.5
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	9.2	.1	—	2.5	88.2
Exhibit: Salaries and wages	100.0	—	—	—	9.7	18.4	—	31.3	40.6
PER CAPITA (DOLLARS)									
Revenue	331.73	—	—	—	244.91	164.83	—	327.31	564.59
General revenue	331.73	—	—	—	244.91	164.83	—	327.31	564.59
Intergovernmental revenue	117.62	—	—	—	70.25	65.36	—	125.52	193.34
Federal Government	4.86	—	—	—	.25	1.50	—	2.13	13.75
State government	102.47	—	—	—	69.98	59.41	—	107.02	162.94
From own sources	214.10	—	—	—	174.66	99.47	—	201.79	371.25
Taxes	139.63	—	—	—	139.16	77.84	—	151.02	194.88
Property	136.99	—	—	—	133.15	76.44	—	149.80	191.53
Other	2.64	—	—	—	6.01	1.40	—	1.23	3.35
Charges and miscellaneous	74.47	—	—	—	35.50	21.63	—	50.77	176.37
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	336.16	—	—	—	234.64	180.78	—	336.46	560.74
General expenditure	336.16	—	—	—	234.64	180.78	—	336.46	560.74
Current expenditure	297.35	—	—	—	176.15	150.40	—	305.84	516.52
Capital outlay	38.80	—	—	—	58.49	30.38	—	30.62	44.22
Education services:									
Education	1.35	—	—	—	—	.75	—	1.47	2.66
Libraries	1.75	—	—	—	—	1.64	—	1.90	2.73
Social services and income maintenance:									
Public welfare	55.55	—	—	—	40.62	41.73	—	64.33	70.54
Hospitals .....	.38	—	—	—	—	1.28	—	—	—
Health	6.30	—	—	—	2.47	2.88	—	11.19	7.46
Transportation:									
Highways	93.02	—	—	—	46.45	37.23	—	99.81	173.09
Capital outlay	21.71	—	—	—	17.92	8.95	—	21.86	37.39
Air transportation .....	.39	—	—	—	—	—	—	.15	1.25
Other transportation .....	.03	—	—	—	—	—	—	.12	—
Public safety:									
Police protection	18.56	—	—	—	15.09	13.83	—	20.54	23.72
Fire protection .....	.39	—	—	—	—	—	—	.95	.51
Correction	16.72	—	—	—	20.12	26.78	—	17.14	3.59
Protective inspection and regulation .....	.73	—	—	—	—	.12	—	1.44	1.14
Environment and housing:									
Natural resources	18.60	—	—	—	45.05	8.35	—	14.76	17.86
Parks and recreation	1.72	—	—	—	.21	1.04	—	2.81	2.27
Housing and community development .....	.38	—	—	—	—	1.00	—	.01	.31
Sewerage .....	.33	—	—	—	—	—	—	1.22	—
Solid waste management .....	.18	—	—	—	—	—	—	.16	.50
Governmental administration:									
Financial administration	15.71	—	—	—	7.10	7.61	—	14.84	30.20
Judicial and legal	19.63	—	—	—	13.16	13.17	—	19.30	30.61
General public buildings	7.12	—	—	—	3.54	3.26	—	7.66	12.79
Other governmental administration	8.58	—	—	—	9.11	2.63	—	8.87	14.33
Interest on general debt	37.17	—	—	—	17.84	.19	—	2.55	121.23
Other and unallocable	31.58	—	—	—	13.89	17.28	—	45.25	43.95
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	495.31	—	—	—	282.22	1.32	—	46.96	1 578.35
Exhibit: Salaries and wages	102.38	—	—	—	61.48	63.83	—	120.17	150.18

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
OHIO									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	88	5	5	3	12	20	34	9	—
Population, 1990	10 847 115	4 328 604	1 657 357	593 499	1 453 786	1 430 029	1 225 652	158 188	—
Revenue	5 931 083	2 676 874	710 531	322 926	644 276	716 331	778 714	81 431	—
General revenue	5 842 185	2 643 015	703 406	297 542	632 847	706 449	777 537	81 389	—
Intergovernmental revenue	2 556 739	1 130 443	322 528	96 232	232 208	343 601	394 468	37 259	—
Federal Government	185 326	40 454	8 553	2 601	6 642	15 675	110 988	413	—
State government	2 247 640	1 000 912	308 981	86 695	224 116	315 270	274 915	36 751	—
From own sources	3 285 446	1 512 572	380 878	201 310	400 639	362 848	383 069	44 130	—
Taxes	1 735 051	893 440	220 494	81 493	187 384	185 530	150 585	16 125	—
Property	1 136 051	582 037	153 921	58 113	116 206	113 535	101 506	10 733	—
Other	599 000	311 403	66 573	23 380	71 178	71 995	49 079	5 392	—
Charges and miscellaneous	1 550 395	619 132	160 384	119 817	213 255	177 318	232 484	28 005	—
Utility and liquor store revenue	88 898	33 859	7 125	25 384	11 429	9 882	1 177	42	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	5 713 243	2 785 704	718 370	353 489	648 017	583 463	544 891	79 309	—
General expenditure	5 640 229	2 756 945	710 167	339 828	636 428	574 169	543 471	79 221	—
Current expenditure	5 176 180	2 532 216	670 948	296 519	591 465	501 725	506 847	76 460	—
Capital outlay	464 049	224 729	39 219	43 309	44 963	72 444	36 624	2 761	—
Education services:									
Education	58 870	37 109	—	99	4 893	5 486	9 931	1 352	—
Libraries	6 907	—	—	—	—	3 466	2 283	1 158	—
Social services and income maintenance:									
Public welfare	1 426 329	702 169	220 044	51 966	127 935	169 881	136 356	17 978	—
Hospitals	523 553	346 554	8 543	22 059	55 098	1 169	76 612	13 518	—
Health	907 577	454 732	138 957	57 594	116 012	77 979	54 436	7 867	—
Transportation:									
Highways	423 686	124 021	50 746	19 765	69 178	70 133	77 068	12 775	—
Capital outlay	109 318	61 283	6 130	7 196	11 230	14 844	8 552	83	—
Air transportation	7 037	5 114	117	40	581	878	272	35	—
Other transportation	7 274	7 249	—	—	—	25	—	—	—
Public safety:									
Police protection	208 836	64 798	24 503	14 921	33 272	32 877	33 740	4 725	—
Fire protection	352	—	—	—	—	25	—	327	—
Correction	234 517	149 793	33 203	6 033	13 161	23 061	7 955	1 311	—
Protective inspection and regulation	8 252	2 923	878	674	2 298	874	594	11	—
Environment and housing:									
Natural resources	13 106	699	1 110	899	2 220	3 885	3 777	516	—
Parks and recreation	51 822	40 726	3 990	5	2 582	2 865	1 381	273	—
Housing and community development	41 094	25 354	1 394	1 891	3 845	4 483	3 646	481	—
Sewerage	197 340	57 313	35 030	38 793	33 817	19 220	12 295	872	—
Solid waste management	63 774	34 904	2 191	5 210	9 342	6 304	5 065	758	—
Governmental administration:									
Financial administration	159 966	74 628	20 417	7 446	16 221	16 686	20 721	3 847	—
Judicial and legal	399 058	227 452	46 275	19 200	45 419	31 569	25 711	3 432	—
General public buildings	140 346	70 200	14 351	7 209	16 327	17 989	12 703	1 567	—
Other governmental administration	103 437	26 915	17 701	5 666	16 575	18 983	15 793	1 804	—
Interest on general debt	350 938	176 263	53 597	60 031	20 530	25 015	14 389	1 113	—
Other and unallocable	306 158	128 029	37 120	20 327	47 122	41 316	28 743	3 501	—
Utility and liquor store expenditure	73 014	28 759	8 203	13 661	11 589	9 294	1 420	88	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	4 804 433	2 488 975	772 810	615 077	310 650	394 834	209 454	12 633	—
Exhibit: Salaries and wages	1 887 158	875 842	239 443	100 293	246 827	194 028	210 799	19 926	—
PERCENT DISTRIBUTION									
Number of counties	100.0	5.7	5.7	3.4	13.6	22.7	38.6	10.2	—
Population, 1990	100.0	39.9	15.3	5.5	13.4	13.2	11.3	1.5	—
Revenue	100.0	45.1	12.0	5.4	10.9	12.1	13.1	1.4	—
General revenue	100.0	45.2	12.0	5.1	10.8	12.1	13.3	1.4	—
Intergovernmental revenue	100.0	44.2	12.6	3.8	9.1	13.4	15.4	1.5	—
Federal Government	100.0	21.8	4.6	1.4	3.6	8.5	59.9	.2	—
State government	100.0	44.5	13.7	3.9	10.0	14.0	12.2	1.6	—
From own sources	100.0	46.0	11.6	6.1	12.2	11.0	11.7	1.3	—
Taxes	100.0	51.5	12.7	4.7	10.8	10.7	8.7	.9	—
Property	100.0	51.2	13.5	5.1	10.2	10.0	8.9	.9	—
Other	100.0	52.0	11.1	3.9	11.9	12.0	8.2	.9	—
Charges and miscellaneous	100.0	39.9	10.3	7.7	13.8	11.4	15.0	1.8	—
Utility and liquor store revenue	100.0	38.1	8.0	28.6	12.9	11.1	1.3	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	48.8	12.6	6.2	11.3	10.2	9.5	1.4	—
General expenditure	100.0	48.9	12.6	6.0	11.3	10.2	9.6	1.4	—
Current expenditure	100.0	48.9	13.0	5.7	11.4	9.7	9.8	1.5	—
Capital outlay	100.0	48.4	8.5	9.3	9.7	15.6	7.9	.6	—
Education services:									
Education	100.0	63.0	—	.2	8.3	9.3	16.9	2.3	—
Libraries	100.0	—	—	—	—	50.2	33.1	16.8	—
Social services and income maintenance:									
Public welfare	100.0	49.2	15.4	3.6	9.0	11.9	9.6	1.3	—
Hospitals	100.0	66.2	1.6	4.2	10.5	.2	14.6	2.6	—
Health	100.0	50.1	15.3	6.3	12.8	8.6	6.0	.9	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	29.3	12.0	4.7	16.3	16.6	18.2	3.0	—
Capital outlay	100.0	56.1	5.6	6.6	10.3	13.6	7.8	.1	—
Air transportation	100.0	72.7	1.7	.6	8.3	12.5	3.9	.5	—
Other transportation	100.0	99.7	—	—	—	.3	—	—	—
Public safety:									
Police protection	100.0	31.0	11.7	7.1	15.9	15.7	16.2	2.3	—
Fire protection	100.0	—	—	—	—	7.1	—	92.9	—
Correction	100.0	63.9	14.2	2.6	5.6	9.8	3.4	.6	—
Protective inspection and regulation	100.0	35.4	10.6	8.2	27.8	10.6	7.2	.1	—
Environment and housing:									
Natural resources	100.0	5.3	8.5	6.9	16.9	29.6	28.8	3.9	—
Parks and recreation	100.0	78.6	7.7	—	5.0	5.5	2.7	.5	—
Housing and community development	100.0	61.7	3.4	4.6	9.4	10.9	8.9	1.2	—
Sewerage	100.0	29.0	17.8	19.7	17.1	9.7	6.2	.4	—
Solid waste management	100.0	54.7	3.4	8.2	14.6	9.9	7.9	1.2	—
Governmental administration:									
Financial administration	100.0	46.7	12.8	4.7	10.1	10.4	13.0	2.4	—
Judicial and legal	100.0	57.0	11.6	4.8	11.4	7.9	6.4	.9	—
General public buildings	100.0	50.0	10.2	5.1	11.6	12.8	9.1	1.1	—
Other governmental administration	100.0	26.0	17.1	5.5	16.0	18.4	15.3	1.7	—
Interest on general debt	100.0	50.2	15.3	17.1	5.9	7.1	4.1	.3	—
Other and unallocable	100.0	41.8	12.1	6.6	15.4	13.5	9.4	1.1	—
Utility and liquor store expenditure	100.0	39.4	11.2	18.7	15.9	12.7	1.9	.1	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	51.8	16.1	12.8	6.5	8.2	4.4	.3	—
Exhibit: Salaries and wages	100.0	46.4	12.7	5.3	13.1	10.3	11.2	1.1	—
PER CAPITA (DOLLARS)									
Revenue	546.79	618.42	428.71	544.11	443.17	500.92	635.35	514.77	—
General revenue	538.59	610.59	424.41	501.34	435.31	494.01	634.39	514.51	—
Intergovernmental revenue	235.71	261.16	194.60	162.14	159.73	240.28	321.84	235.54	—
Federal Government	17.09	9.35	5.16	4.38	4.57	10.96	90.55	2.61	—
State government	207.21	231.23	186.43	146.07	154.16	220.46	224.30	232.32	—
From own sources	302.89	349.44	229.81	339.19	275.58	253.73	312.54	278.97	—
Taxes	159.96	206.40	133.04	137.31	128.89	129.74	122.86	101.94	—
Property	104.73	134.46	92.87	97.92	79.93	79.39	82.82	67.85	—
Other	55.22	71.94	40.17	39.39	48.96	50.35	40.04	34.09	—
Charges and miscellaneous	142.93	143.03	96.77	201.88	146.69	124.00	189.68	177.04	—
Utility and liquor store revenue	8.20	7.82	4.30	42.77	7.86	6.91	.96	.27	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	526.71	643.56	433.44	595.60	445.74	408.01	444.57	501.36	—
General expenditure	519.98	636.91	428.49	572.58	437.77	401.51	443.41	500.80	—
Current expenditure	477.19	585.00	404.83	499.61	406.84	350.85	413.53	483.35	—
Capital outlay	42.78	51.92	23.66	72.97	30.93	50.66	29.88	17.45	—
Education services:									
Education	5.43	8.57	—	.17	3.37	3.84	8.10	8.55	—
Libraries .....	.64	—	—	—	—	2.42	1.86	7.32	—
Social services and income maintenance:									
Public welfare	131.49	162.22	132.77	87.56	88.00	118.80	111.25	113.65	—
Hospitals	48.27	80.06	5.15	37.17	37.90	.82	62.51	85.46	—
Health	83.67	105.05	83.84	97.04	79.80	54.53	44.41	49.73	—
Transportation:									
Highways	39.06	28.65	30.62	33.30	47.58	49.04	62.88	80.76	—
Capital outlay	10.08	14.16	3.70	12.12	7.72	10.38	6.98	.52	—
Air transportation .....	.65	1.18	.07	.07	.40	.61	.22	.22	—
Other transportation .....	.67	1.67	—	—	—	.02	—	—	—
Public safety:									
Police protection	19.25	14.97	14.78	25.14	22.89	22.99	27.53	29.87	—
Fire protection .....	.03	—	—	—	—	.02	—	2.07	—
Correction	21.62	34.61	20.03	10.17	9.05	16.13	6.49	8.29	—
Protective inspection and regulation .....	.76	.68	.53	1.14	1.58	.61	.48	.07	—
Environment and housing:									
Natural resources	1.21	.16	.67	1.51	1.53	2.72	3.08	3.26	—
Parks and recreation	4.78	9.41	2.41	.01	1.78	2.00	1.13	1.73	—
Housing and community development	3.79	5.86	.84	3.19	2.64	3.13	2.97	3.04	—
Sewerage	18.19	13.24	21.14	65.36	23.26	13.44	10.03	5.51	—
Solid waste management	5.88	8.06	1.32	8.78	6.43	4.41	4.13	4.79	—
Governmental administration:									
Financial administration	14.75	17.24	12.32	12.55	11.16	11.67	16.91	24.32	—
Judicial and legal	36.79	52.55	27.92	32.35	31.24	22.08	20.98	21.70	—
General public buildings	12.94	16.22	8.66	12.15	11.23	12.58	10.36	9.91	—
Other governmental administration	9.54	6.22	10.68	9.55	11.40	13.27	12.89	11.40	—
Interest on general debt	32.35	40.72	32.34	101.15	14.12	17.49	11.74	7.04	—
Other and unallocable	28.22	29.58	22.40	34.25	32.41	28.89	23.45	22.13	—
Utility and liquor store expenditure	6.73	6.64	4.95	23.02	7.97	6.50	1.16	.56	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	442.92	575.01	466.29	1 036.36	213.68	276.10	170.89	79.86	—
Exhibit: Salaries and wages	173.98	202.34	144.47	168.99	169.78	135.68	171.99	125.96	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
OKLAHOMA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	77	2	—	1	1	7	25	24	17
Population, 1990	3 145 585	1 102 952	—	174 253	111 486	435 574	887 926	328 607	104 787
Revenue	764 753	263 259	—	23 681	74 737	78 462	174 277	90 265	60 072
General revenue	752 871	251 377	—	23 681	74 737	78 462	174 277	90 265	60 072
Intergovernmental revenue	217 230	31 118	—	3 307	11 852	27 128	67 548	44 432	31 845
Federal Government	6 566	1 517	—	—	76	790	2 145	1 724	314
State government	198 344	23 062	—	2 675	11 387	24 669	63 276	42 119	31 156
From own sources	535 641	220 259	—	20 374	62 885	51 334	106 729	45 833	28 227
Taxes	225 003	84 834	—	9 759	5 333	29 168	56 328	24 344	15 237
Property	205 616	83 507	—	9 400	5 285	26 693	50 547	17 509	12 675
Other	19 387	1 327	—	359	48	2 475	5 781	6 835	2 562
Charges and miscellaneous	310 638	135 425	—	10 615	57 552	22 166	50 401	21 489	12 990
Utility and liquor store revenue	192	192	—	—	—	—	—	—	—
Employee retirement revenue	11 690	11 690	—	—	—	—	—	—	—
Expenditure	812 495	294 910	—	23 415	74 759	70 018	186 875	111 999	50 519
General expenditure	806 798	289 213	—	23 415	74 759	70 018	186 875	111 999	50 519
Current expenditure	727 862	230 886	—	22 535	68 745	68 428	182 969	105 428	48 871
Capital outlay	78 936	58 327	—	880	6 014	1 590	3 906	6 571	1 648
Education services:									
Education	42 923	18 570	—	2 385	1 240	6 192	7 647	5 033	1 856
Libraries	18 799	16 805	—	—	23	—	1 358	396	217
Social services and income maintenance:									
Public welfare	13 883	3 314	—	92	115	233	9 673	175	281
Hospitals	167 017	44 588	—	—	57 745	—	36 581	19 973	8 130
Health	31 550	14 517	—	1 266	710	4 228	6 527	3 380	922
Transportation:									
Highways	180 923	17 041	—	2 448	2 933	18 661	62 708	50 117	27 015
Capital outlay	12 466	1 752	—	143	409	1 035	1 880	5 976	1 271
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	1 097	1 097	—	—	—	—	—	—	—
Public safety:									
Police protection	34 153	7 981	—	2 492	850	3 738	10 519	6 627	1 946
Fire protection	300	—	—	—	—	169	—	43	88
Correction	19 813	14 926	—	279	516	2 002	877	723	490
Protective inspection and regulation	929	675	—	—	—	192	9	53	—
Environment and housing:									
Natural resources	5 258	1 114	—	200	195	758	1 593	1 096	302
Parks and recreation	14 011	13 580	—	—	—	131	229	34	37
Housing and community development	186	—	—	—	—	185	1	—	—
Sewerage	98	—	—	—	—	—	23	—	75
Solid waste management	1 377	—	—	—	—	—	1 298	54	25
Governmental administration:									
Financial administration	40 246	13 174	—	1 647	827	4 437	11 602	6 366	2 193
Judicial and legal	22 758	12 143	—	646	816	1 821	4 014	2 473	845
General public buildings	23 013	8 288	—	1 600	310	2 071	5 224	4 140	1 380
Other governmental administration	23 749	4 065	—	565	1 308	3 877	7 343	4 923	1 668
Interest on general debt	122 948	81 348	—	9 386	7 029	15 920	8 884	300	81
Other and unallocable	41 767	15 987	—	409	142	5 403	10 765	6 093	2 968
Utility and liquor store expenditure	307	307	—	—	—	—	—	—	—
Employee retirement expenditure	5 390	5 390	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 616 463	1 072 705	—	157 263	93 989	178 616	107 536	5 142	1 212
Exhibit: Salaries and wages	260 478	73 026	—	8 219	24 252	21 552	73 111	39 764	20 554
PERCENT DISTRIBUTION									
Number of counties	100.0	2.6	—	1.3	1.3	9.1	32.5	31.2	22.1
Population, 1990	100.0	35.1	—	5.5	3.5	13.8	28.2	10.4	3.3
Revenue	100.0	34.4	—	3.1	9.8	10.3	22.8	11.8	7.9
General revenue	100.0	33.4	—	3.1	9.9	10.4	23.1	12.0	8.0
Intergovernmental revenue	100.0	14.3	—	1.5	5.5	12.5	31.1	20.5	14.7
Federal Government	100.0	23.1	—	—	1.2	12.0	32.7	26.3	4.8
State government	100.0	11.6	—	1.3	5.7	12.4	31.9	21.2	15.7
From own sources	100.0	41.1	—	3.8	11.7	9.6	19.9	8.6	5.3
Taxes	100.0	37.7	—	4.3	2.4	13.0	25.0	10.8	6.8
Property	100.0	40.6	—	4.6	2.6	13.0	24.6	8.5	6.2
Other	100.0	6.8	—	1.9	.2	12.8	29.8	35.3	13.2
Charges and miscellaneous	100.0	43.6	—	3.4	18.5	7.1	16.2	6.9	4.2
Utility and liquor store revenue	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	36.3	—	2.9	9.2	8.6	23.0	13.8	6.2
General expenditure	100.0	35.8	—	2.9	9.3	8.7	23.2	13.9	6.3
Current expenditure	100.0	31.7	—	3.1	9.4	9.4	25.1	14.5	6.7
Capital outlay	100.0	73.9	—	1.1	7.6	2.0	4.9	8.3	2.1
Education services:									
Education	100.0	43.3	—	5.6	2.9	14.4	17.8	11.7	4.3
Libraries	100.0	89.4	—	—	.1	—	7.2	2.1	1.2
Social services and income maintenance:									
Public welfare	100.0	23.9	—	.7	.8	1.7	69.7	1.3	2.0
Hospitals	100.0	26.7	—	—	34.6	—	21.9	12.0	4.9
Health	100.0	46.0	—	4.0	2.3	13.4	20.7	10.7	2.9

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	9.4	—	1.4	1.6	10.3	34.7	27.7	14.9
Capital outlay	100.0	14.1	—	1.1	3.3	8.3	15.1	47.9	10.2
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	23.4	—	7.3	2.5	10.9	30.8	19.4	5.7
Fire protection	100.0	—	—	—	—	56.3	—	14.3	29.3
Correction	100.0	75.3	—	1.4	2.6	10.1	4.4	3.6	2.5
Protective inspection and regulation	100.0	72.7	—	—	—	20.7	1.0	5.7	—
Environment and housing:									
Natural resources	100.0	21.2	—	3.8	3.7	14.4	30.3	20.8	5.7
Parks and recreation	100.0	96.9	—	—	—	.9	1.6	.2	.3
Housing and community development	100.0	—	—	—	—	99.5	.5	—	—
Sewerage	100.0	—	—	—	—	—	23.5	—	76.5
Solid waste management	100.0	—	—	—	—	—	94.3	3.9	1.8
Governmental administration:									
Financial administration	100.0	32.7	—	4.1	2.1	11.0	28.8	15.8	5.4
Judicial and legal	100.0	53.4	—	2.8	3.6	8.0	17.6	10.9	3.7
General public buildings	100.0	36.0	—	7.0	1.3	9.0	22.7	18.0	6.0
Other governmental administration	100.0	17.1	—	2.4	5.5	16.3	30.9	20.7	7.0
Interest on general debt	100.0	66.2	—	7.6	5.7	12.9	7.2	.2	.1
Other and unallocable	100.0	38.3	—	1.0	.3	12.9	25.8	14.6	7.1
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	66.4	—	9.7	5.8	11.0	6.7	.3	.1
Exhibit: Salaries and wages	100.0	28.0	—	3.2	9.3	8.3	28.1	15.3	7.9
PER CAPITA (DOLLARS)									
Revenue	243.12	238.69	—	135.90	670.37	180.13	196.27	274.69	573.28
General revenue	239.34	227.91	—	135.90	670.37	180.13	196.27	274.69	573.28
Intergovernmental revenue	69.06	28.21	—	18.98	106.31	62.28	76.07	135.21	303.90
Federal Government	2.09	1.38	—	—	.68	1.81	2.42	5.25	3.00
State government	63.05	20.91	—	15.35	102.14	56.64	71.26	128.17	297.33
From own sources	170.28	199.70	—	116.92	564.06	117.85	120.20	139.48	269.38
Taxes	71.53	76.92	—	56.00	47.84	66.96	63.44	74.08	145.41
Property	65.37	75.71	—	53.94	47.41	61.28	56.93	53.28	120.96
Other	6.16	1.20	—	2.06	.43	5.88	6.51	20.80	24.45
Charges and miscellaneous	98.75	122.78	—	60.92	516.23	50.89	56.76	65.39	123.97
Utility and liquor store revenue .....	.06	.17	—	—	—	—	—	—	—
Employee retirement revenue	3.72	10.60	—	—	—	—	—	—	—
Expenditure	258.30	267.38	—	134.37	670.57	160.75	210.46	340.83	482.11
General expenditure	256.49	262.22	—	134.37	670.57	160.75	210.46	340.83	482.11
Current expenditure	231.39	209.33	—	129.32	616.62	157.10	206.06	320.83	466.38
Capital outlay	25.09	52.88	—	5.05	53.94	3.65	4.40	20.00	15.73
Education services:									
Education	13.65	16.84	—	13.69	11.12	14.22	8.61	15.32	17.71
Libraries	5.98	15.24	—	—	.21	—	1.53	1.21	2.07
Social services and income maintenance:									
Public welfare	4.41	3.00	—	.53	1.03	.53	10.89	.53	2.68
Hospitals	53.10	40.43	—	—	517.96	—	41.20	60.78	77.59
Health	10.03	13.16	—	7.27	6.37	9.71	7.35	10.29	8.80
Transportation:									
Highways	57.52	15.45	—	14.05	26.31	42.84	70.62	152.51	257.81
Capital outlay	3.96	1.59	—	.82	3.67	2.38	2.12	18.19	12.13
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation .....	.35	.99	—	—	—	—	—	—	—
Public safety:									
Police protection	10.86	7.24	—	14.30	7.62	8.58	11.85	20.17	18.57
Fire protection .....	.10	—	—	—	—	.39	—	.13	.84
Correction	6.30	13.53	—	1.60	4.63	4.60	.99	2.20	4.68
Protective inspection and regulation .....	.30	.61	—	—	—	.44	.01	.16	—
Environment and housing:									
Natural resources	1.67	1.01	—	1.15	1.75	1.74	1.79	3.34	2.88
Parks and recreation	4.45	12.31	—	—	—	.30	.26	.10	.35
Housing and community development .....	.06	—	—	—	—	.42	—	—	—
Sewerage .....	.03	—	—	—	—	—	.03	—	.72
Solid waste management .....	.44	—	—	—	—	—	1.46	.16	.24
Governmental administration:									
Financial administration	12.79	11.94	—	9.45	7.42	10.19	13.07	19.37	20.93
Judicial and legal	7.23	11.01	—	3.71	7.32	4.18	4.52	7.53	8.06
General public buildings	7.32	7.51	—	9.18	2.78	4.75	5.88	12.60	13.17
Other governmental administration	7.55	3.69	—	3.24	11.73	8.90	8.27	14.98	15.92
Interest on general debt	39.09	73.75	—	53.86	63.05	36.55	10.01	.91	.77
Other and unallocable	13.28	14.49	—	2.35	1.27	12.40	12.12	18.54	28.32
Utility and liquor store expenditure .....	.10	.28	—	—	—	—	—	—	—
Employee retirement expenditure	1.71	4.89	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	513.88	972.58	—	902.50	843.06	410.07	121.11	15.65	11.57
Exhibit: Salaries and wages	82.81	66.21	—	47.17	217.53	49.48	82.34	121.01	196.15

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
OREGON									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	36	1	3	1	1	9	5	8	8
Population, 1990	2 842 321	583 887	873 316	228 483	146 389	637 069	185 326	146 185	41 666
Revenue	1 380 934	281 077	429 925	93 634	55 081	300 697	74 293	90 294	55 933
General revenue	1 380 798	281 077	429 925	93 634	55 081	300 683	74 227	90 259	55 912
Intergovernmental revenue	714 964	126 612	172 075	41 060	39 617	197 426	44 490	57 636	36 048
Federal Government	143 141	24 916	30 548	3 215	16 194	53 731	5 366	7 356	1 815
State government	552 748	99 225	133 730	35 638	23 006	139 213	38 503	49 667	33 766
From own sources	665 834	154 465	257 850	52 574	15 464	103 257	29 737	32 623	19 864
Taxes	388 723	128 949	122 897	28 270	6 226	56 138	21 014	19 504	5 725
Property	313 069	91 032	101 843	26 024	5 168	46 679	19 037	17 775	5 511
Other	75 654	37 917	21 054	2 246	1 058	9 459	1 977	1 729	214
Charges and miscellaneous	277 111	25 516	134 953	24 304	9 238	47 119	8 723	13 119	14 139
Utility and liquor store revenue	136	—	—	—	—	14	66	35	21
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 453 078	292 267	502 136	92 335	58 697	281 566	77 976	93 485	54 616
General expenditure	1 452 179	292 267	502 136	92 335	58 697	281 461	77 914	93 440	53 929
Current expenditure	1 258 733	282 294	383 716	85 244	50 777	253 727	68 778	84 449	49 748
Capital outlay	193 446	9 973	118 420	7 091	7 920	27 734	9 136	8 991	4 181
Education services:									
Education	52 125	1 479	10 127	1 514	1 531	18 602	3 185	7 639	8 048
Libraries	33 735	18 508	5 950	—	3 147	5 120	—	831	179
Social services and income maintenance:									
Public welfare	28 924	—	17 513	305	174	3 500	884	4 534	2 014
Hospitals	8 184	—	—	—	—	—	—	—	8 184
Health	242 703	75 704	58 042	18 423	12 781	44 476	18 123	11 949	3 205
Transportation:									
Highways	264 139	32 703	97 148	10 028	12 184	59 108	14 111	21 643	17 214
Capital outlay	80 577	3 294	40 922	3 447	5 240	16 740	4 089	4 862	1 983
Air transportation	2 002	—	—	—	1 070	620	—	228	84
Other transportation	1 453	—	—	—	—	731	394	198	130
Public safety:									
Police protection	83 974	14 618	28 182	5 352	7 483	17 226	4 681	4 974	1 458
Fire protection	94	—	—	—	—	—	—	94	—
Correction	132 746	57 108	24 744	12 194	2 143	19 936	8 560	6 954	1 107
Protective inspection and regulation	6 430	—	3 191	908	224	1 381	320	279	127
Environment and housing:									
Natural resources	9 462	1 129	1 046	350	886	3 408	622	1 222	799
Parks and recreation	30 602	8 781	7 697	213	2 095	7 892	1 159	2 349	416
Housing and community development	13 774	7 015	5 432	7	—	742	292	258	28
Sewerage	93 177	187	87 615	2 550	—	924	74	46	1 781
Solid waste management	24 949	—	4 529	12 611	157	5 829	166	1 505	152
Governmental administration:									
Financial administration	63 061	18 247	16 357	4 378	2 699	10 534	5 238	4 083	1 525
Judicial and legal	41 146	14 758	9 716	3 463	1 354	7 091	2 402	1 798	564
General public buildings	35 828	11 837	8 311	2 366	1 428	7 769	1 849	1 809	459
Other governmental administration	73 609	2 675	31 241	3 393	4 182	18 398	5 723	6 289	1 708
Interest on general debt	24 530	1 637	17 040	1 147	132	2 826	778	911	59
Other and unallocable	185 532	25 881	68 255	13 133	5 027	45 348	9 353	13 847	4 688
Utility and liquor store expenditure	899	—	—	—	—	105	62	45	687
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	437 708	15 011	332 712	14 202	3 195	45 649	12 801	12 678	1 460
Exhibit: Salaries and wages	460 537	102 206	135 956	29 088	23 156	103 011	24 898	29 574	12 648
PERCENT DISTRIBUTION									
Number of counties	100.0	2.8	8.3	2.8	2.8	25.0	13.9	22.2	22.2
Population, 1990	100.0	20.5	30.7	8.0	5.2	22.4	6.5	5.1	1.5
Revenue	100.0	20.4	31.1	6.8	4.0	21.8	5.4	6.5	4.1
General revenue	100.0	20.4	31.1	6.8	4.0	21.8	5.4	6.5	4.0
Intergovernmental revenue	100.0	17.7	24.1	5.7	5.5	27.6	6.2	8.1	5.0
Federal Government	100.0	17.4	21.3	2.2	11.3	37.5	3.7	5.1	1.3
State government	100.0	18.0	24.2	6.4	4.2	25.2	7.0	9.0	6.1
From own sources	100.0	23.2	38.7	7.9	2.3	15.5	4.5	4.9	3.0
Taxes	100.0	33.2	31.6	7.3	1.6	14.4	5.4	5.0	1.5
Property	100.0	29.1	32.5	8.3	1.7	14.9	6.1	5.7	1.8
Other	100.0	50.1	27.8	3.0	1.4	12.5	2.6	2.3	.3
Charges and miscellaneous	100.0	9.2	48.7	8.8	3.3	17.0	3.1	4.7	5.1
Utility and liquor store revenue	100.0	—	—	—	—	10.3	48.5	25.7	15.4
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	20.1	34.6	6.4	4.0	19.4	5.4	6.4	3.8
General expenditure	100.0	20.1	34.6	6.4	4.0	19.4	5.4	6.4	3.7
Current expenditure	100.0	22.4	30.5	6.8	4.0	20.2	5.5	6.7	4.0
Capital outlay	100.0	5.2	61.2	3.7	4.1	14.3	4.7	4.6	2.2
Education services:									
Education	100.0	2.8	19.4	2.9	2.9	35.7	6.1	14.7	15.4
Libraries	100.0	54.9	17.6	—	9.3	15.2	—	2.5	.5
Social services and income maintenance:									
Public welfare	100.0	—	60.5	1.1	.6	12.1	3.1	15.7	7.0
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	31.2	23.9	7.6	5.3	18.3	7.5	4.9	1.3

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	12.4	36.8	3.8	4.6	22.4	5.3	8.2	6.5
Capital outlay	100.0	4.1	50.8	4.3	6.5	20.8	5.1	6.0	2.5
Air transportation	100.0	—	—	—	53.4	31.0	—	11.4	4.2
Other transportation	100.0	—	—	—	—	50.3	27.1	13.6	8.9
Public safety:									
Police protection	100.0	17.4	33.6	6.4	8.9	20.5	5.6	5.9	1.7
Fire protection	100.0	—	—	—	—	—	—	100.0	—
Correction	100.0	43.0	18.6	9.2	1.6	15.0	6.4	5.2	.8
Protective inspection and regulation	100.0	—	49.6	14.1	3.5	21.5	5.0	4.3	2.0
Environment and housing:									
Natural resources	100.0	11.9	11.1	3.7	9.4	36.0	6.6	12.9	8.4
Parks and recreation	100.0	28.7	25.2	.7	6.8	25.8	3.8	7.7	1.4
Housing and community development	100.0	50.9	39.4	.1	—	5.4	2.1	1.9	.2
Sewerage	100.0	.2	94.0	2.7	—	1.0	.1	—	1.9
Solid waste management	100.0	—	18.2	50.5	.6	23.4	.7	6.0	.6
Governmental administration:									
Financial administration	100.0	28.9	25.9	6.9	4.3	16.7	8.3	6.5	2.4
Judicial and legal	100.0	35.9	23.6	8.4	3.3	17.2	5.8	4.4	1.4
General public buildings	100.0	33.0	23.2	6.6	4.0	21.7	5.2	5.0	1.3
Other governmental administration	100.0	3.6	42.4	4.6	5.7	25.0	7.8	8.5	2.3
Interest on general debt	100.0	6.7	69.5	4.7	.5	11.5	3.2	3.7	.2
Other and unallocable	100.0	13.9	36.8	7.1	2.7	24.4	5.0	7.5	2.5
Utility and liquor store expenditure	100.0	—	—	—	—	11.7	6.9	5.0	76.4
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	3.4	76.0	3.2	.7	10.4	2.9	2.9	.3
Exhibit: Salaries and wages	100.0	22.2	29.5	6.3	5.0	22.4	5.4	6.4	2.7
PER CAPITA (DOLLARS)									
Revenue	485.85	481.39	492.29	409.81	376.26	472.00	400.88	617.67	1 342.41
General revenue	485.80	481.39	492.29	409.81	376.26	471.98	400.52	617.43	1 341.91
Intergovernmental revenue	251.54	216.84	197.04	179.71	270.63	309.90	240.06	394.27	865.17
Federal Government	50.36	42.67	34.98	14.07	110.62	84.34	28.95	50.32	43.56
State government	194.47	169.94	153.13	155.98	157.16	218.52	207.76	339.75	810.40
From own sources	234.26	264.55	295.25	230.10	105.64	162.08	160.46	223.16	476.74
Taxes	136.76	220.85	140.72	123.73	42.53	88.12	113.39	133.42	137.40
Property	110.15	155.91	116.62	113.90	35.30	73.27	102.72	121.59	132.27
Other	26.62	64.94	24.11	9.83	7.23	14.85	10.67	11.83	5.14
Charges and miscellaneous	97.49	43.70	154.53	106.37	63.11	73.96	47.07	89.74	339.34
Utility and liquor store revenue .....	.05	—	—	—	—	.02	.36	.24	.50
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	511.23	500.55	574.98	404.12	400.97	441.97	420.75	639.50	1 310.80
General expenditure	510.91	500.55	574.98	404.12	400.97	441.81	420.42	639.19	1 294.32
Current expenditure	442.85	483.47	439.38	373.09	346.86	398.27	371.12	577.69	1 193.97
Capital outlay	68.06	17.08	135.60	31.04	54.10	43.53	49.30	61.50	100.35
Education services:									
Education	18.34	2.53	11.60	6.63	10.46	29.20	17.19	52.26	193.16
Libraries	11.87	31.70	6.81	—	21.50	8.04	—	5.68	4.30
Social services and income maintenance:									
Public welfare	10.18	—	20.05	1.33	1.19	5.49	4.77	31.02	48.34
Hospitals	2.88	—	—	—	—	—	—	—	196.42
Health	85.39	129.66	66.46	80.63	87.31	69.81	97.79	81.74	76.92
Transportation:									
Highways	92.93	56.01	111.24	43.89	83.23	92.78	76.14	148.05	413.14
Capital outlay	28.35	5.64	46.86	15.09	35.80	26.28	22.06	33.26	47.59
Air transportation .....	.70	—	—	—	7.31	.97	—	1.56	2.02
Other transportation .....	.51	—	—	—	—	1.15	2.13	1.35	3.12
Public safety:									
Police protection	29.54	25.04	32.27	23.42	51.12	27.04	25.26	34.03	34.99
Fire protection .....	.03	—	—	—	—	—	—	.64	—
Correction	46.70	97.81	28.33	53.37	14.64	31.29	46.19	47.57	26.57
Protective inspection and regulation	2.26	—	3.65	3.97	1.53	2.17	1.73	1.91	3.05
Environment and housing:									
Natural resources	3.33	1.93	1.20	1.53	6.05	5.35	3.36	8.36	19.18
Parks and recreation	10.77	15.04	8.81	.93	14.31	12.39	6.25	16.07	9.98
Housing and community development	4.85	12.01	6.22	.03	—	1.16	1.58	1.76	.67
Sewerage	32.78	.32	100.32	11.16	—	1.45	.40	.31	42.74
Solid waste management	8.78	—	5.19	55.19	1.07	9.15	.90	10.30	3.65
Governmental administration:									
Financial administration	22.19	31.25	18.73	19.16	18.44	16.54	28.26	27.93	36.60
Judicial and legal	14.48	25.28	11.13	15.16	9.25	11.13	12.96	12.30	13.54
General public buildings	12.61	20.27	9.52	10.36	9.75	12.19	9.98	12.37	11.02
Other governmental administration	25.90	4.58	35.77	14.85	28.57	28.88	30.88	43.02	40.99
Interest on general debt	8.63	2.80	19.51	5.02	.90	4.44	4.20	6.23	1.42
Other and unallocable	65.27	44.33	78.16	57.48	34.34	71.18	50.47	94.72	112.51
Utility and liquor store expenditure .....	.32	—	—	—	—	.16	.33	.31	16.49
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	154.00	25.71	380.98	62.16	21.83	71.65	69.07	86.73	35.04
Exhibit: Salaries and wages	162.03	175.04	155.68	127.31	158.18	161.70	134.35	202.31	303.56

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PENNSYLVANIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	66	4	8	9	7	13	18	4	3
Population, 1990	10 296 066	3 103 385	2 740 487	1 757 518	874 218	1 013 352	721 373	68 914	16 819
Revenue	3 619 087	1 501 467	869 566	587 594	199 851	285 851	159 134	10 544	5 080
General revenue	3 429 624	1 435 110	815 724	551 085	184 618	274 069	153 990	10 035	4 993
Intergovernmental revenue	1 561 029	583 019	392 792	303 486	82 800	135 579	59 181	2 837	1 335
Federal Government	50 414	15 537	15 985	7 756	1 243	1 366	7 975	552	—
State government	1 502 826	566 448	376 004	294 261	81 212	132 169	49 194	2 203	1 335
From own sources	1 868 595	852 091	422 932	247 599	101 818	138 490	94 809	7 198	3 658
Taxes	1 194 976	547 483	276 215	167 069	56 136	76 304	63 974	5 358	2 437
Property	1 166 014	532 102	273 884	163 584	54 773	73 296	60 887	5 078	2 410
Other	28 962	15 381	2 331	3 485	1 363	3 008	3 087	280	27
Charges and miscellaneous	673 619	304 608	146 717	80 530	45 682	62 186	30 835	1 840	1 221
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	189 463	66 357	53 842	36 509	15 233	11 782	5 144	509	87
Expenditure	3 718 577	1 686 125	860 426	577 021	190 121	255 027	136 125	9 162	4 570
General expenditure	3 631 499	1 645 239	840 598	562 613	184 163	251 350	133 945	9 053	4 538
Current expenditure	3 150 483	1 303 697	758 870	528 360	174 338	240 722	131 377	8 812	4 307
Capital outlay	481 016	341 542	81 728	34 253	9 825	10 628	2 568	241	231
Education services:									
Education	40 040	30 805	6 890	2 155	—	190	—	—	—
Libraries	29 962	13 608	8 512	3 985	1 350	1 112	1 249	80	66
Social services and income maintenance:									
Public welfare	821 704	181 666	228 193	215 866	49 753	101 226	41 829	1 775	1 396
Hospitals	78 582	77 200	—	—	—	10	1 372	—	—
Health	500 200	225 327	132 788	81 470	33 088	20 449	6 636	355	87
Transportation:									
Highways	70 597	34 487	10 130	11 218	3 067	6 935	4 525	109	126
Capital outlay	28 907	16 813	2 642	3 663	841	687	—	—	—
Air transportation	309 364	297 100	5 965	4 404	112	1 441	342	—	—
Other transportation	18 286	13 599	2 991	1 329	40	258	56	—	13
Public safety:									
Police protection	34 506	23 067	4 887	2 079	860	1 267	2 199	115	32
Fire protection	3 115	1 529	1 438	73	12	41	20	1	1
Correction	354 627	109 356	135 793	48 678	22 588	21 887	14 622	1 365	338
Protective inspection and regulation	2 346	915	478	384	161	186	174	47	1
Environment and housing:									
Natural resources	19 573	4 104	4 804	3 058	1 514	2 209	3 676	129	79
Parks and recreation	50 991	31 174	10 977	4 837	457	2 704	625	52	165
Housing and community development	62 034	23 621	13 879	16 911	2 753	2 721	1 719	322	108
Sewerage	379	55	—	—	88	45	191	—	—
Solid waste management	54 651	36 023	628	1 644	15 642	123	564	24	3
Governmental administration:									
Financial administration	103 613	30 832	27 864	18 331	6 752	9 826	9 098	650	260
Judicial and legal	308 622	120 580	81 223	50 251	17 919	22 631	14 315	1 193	510
General public buildings	89 698	38 783	24 886	14 493	2 884	5 043	3 143	268	198
Other governmental administration	86 996	24 495	22 597	16 062	6 050	10 160	6 072	1 159	401
Interest on general debt	170 115	120 929	26 633	11 832	2 201	4 392	3 950	87	91
Other and unallocable	421 498	205 984	89 042	53 553	16 872	36 494	17 568	1 322	663
Utility and liquor store expenditure	28	—	—	—	—	—	28	—	—
Employee retirement expenditure	87 050	40 886	19 828	14 408	5 958	3 677	2 152	109	32
Debt outstanding at end of fiscal year	3 111 491	2 297 623	468 431	184 325	39 018	67 147	51 834	2 090	1 023
Exhibit: Salaries and wages	1 082 997	399 346	288 429	185 373	67 488	93 280	43 768	4 039	1 274
PERCENT DISTRIBUTION									
Number of counties	100.0	6.1	12.1	13.6	10.6	19.7	27.3	6.1	4.5
Population, 1990	100.0	30.1	26.6	17.1	8.5	9.8	7.0	.7	.2
Revenue	100.0	41.5	24.0	16.2	5.5	7.9	4.4	.3	.1
General revenue	100.0	41.8	23.8	16.1	5.4	8.0	4.5	.3	.1
Intergovernmental revenue	100.0	37.3	25.2	19.4	5.3	8.7	3.8	.2	.1
Federal Government	100.0	30.8	31.7	15.4	2.5	2.7	15.8	1.1	—
State government	100.0	37.7	25.0	19.6	5.4	8.8	3.3	.1	.1
From own sources	100.0	45.6	22.6	13.3	5.4	7.4	5.1	.4	.2
Taxes	100.0	45.8	23.1	14.0	4.7	6.4	5.4	.4	.2
Property	100.0	45.6	23.5	14.0	4.7	6.3	5.2	.4	.2
Other	100.0	53.1	8.0	12.0	4.7	10.4	10.7	1.0	.1
Charges and miscellaneous	100.0	45.2	21.8	12.0	6.8	9.2	4.6	.3	.2
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	100.0	35.0	28.4	19.3	8.0	6.2	2.7	.3	—
Expenditure	100.0	45.3	23.1	15.5	5.1	6.9	3.7	.2	.1
General expenditure	100.0	45.3	23.1	15.5	5.1	6.9	3.7	.2	.1
Current expenditure	100.0	41.4	24.1	16.8	5.5	7.6	4.2	.3	.1
Capital outlay	100.0	71.0	17.0	7.1	2.0	2.2	.5	.1	—
Education services:									
Education	100.0	76.9	17.2	5.4	—	.5	—	—	—
Libraries	100.0	45.4	28.4	13.3	4.5	3.7	4.2	.3	.2
Social services and income maintenance:									
Public welfare	100.0	22.1	27.8	26.3	6.1	12.3	5.1	.2	.2
Hospitals	100.0	98.2	—	—	—	—	1.7	—	—
Health	100.0	45.0	26.5	16.3	6.6	4.1	1.3	.1	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	48.9	14.3	15.9	4.3	9.8	6.4	.2	.2
Capital outlay	100.0	58.2	9.1	12.7	2.9	14.7	2.4	—	—
Air transportation	100.0	96.0	1.9	1.4	—	.5	.1	—	—
Other transportation	100.0	74.4	16.4	7.3	.2	1.4	.3	—	.1
Public safety:									
Police protection	100.0	66.8	14.2	6.0	2.5	3.7	6.4	.3	.1
Fire protection	100.0	49.1	46.2	2.3	.4	1.3	.6	—	—
Correction	100.0	30.8	38.3	13.7	6.4	6.2	4.1	.4	.1
Protective inspection and regulation	100.0	39.0	20.4	16.4	6.9	7.9	7.4	2.0	—
Environment and housing:									
Natural resources	100.0	21.0	24.5	15.6	7.7	11.3	18.8	.7	.4
Parks and recreation	100.0	61.1	21.5	9.5	.9	5.3	1.2	.1	.3
Housing and community development	100.0	38.1	22.4	27.3	4.4	4.4	2.8	.5	.2
Sewerage	100.0	14.5	—	—	—	11.9	50.4	—	—
Solid waste management	100.0	65.9	1.1	3.0	28.6	.2	1.0	—	—
Governmental administration:									
Financial administration	100.0	29.8	26.9	17.7	6.5	9.5	8.8	.6	.3
Judicial and legal	100.0	39.1	26.3	16.3	5.8	7.3	4.6	.4	.2
General public buildings	100.0	43.2	27.7	16.2	3.2	5.6	3.5	.3	.2
Other governmental administration	100.0	28.2	26.0	18.5	7.0	11.7	7.0	1.3	.5
Interest on general debt	100.0	71.1	15.7	7.0	1.3	2.6	2.3	.1	.1
Other and unallocable	100.0	48.9	21.1	12.7	4.0	8.7	4.2	.3	.2
Utility and liquor store expenditure	100.0	—	—	—	—	—	100.0	—	—
Employee retirement expenditure	100.0	47.0	22.8	16.6	6.8	4.2	2.5	.1	—
Debt outstanding at end of fiscal year	100.0	73.8	15.1	5.9	1.3	2.2	1.7	.1	—
Exhibit: Salaries and wages	100.0	36.9	26.6	17.1	6.2	8.6	4.0	.4	.1
PER CAPITA (DOLLARS)									
Revenue	351.50	483.82	317.30	334.33	228.61	282.08	220.60	153.00	302.04
General revenue	333.10	462.43	297.66	313.56	211.18	270.46	213.47	145.62	296.87
Intergovernmental revenue	151.61	187.87	143.33	172.68	94.71	133.79	82.04	41.17	79.37
Federal Government	4.90	5.01	5.83	4.41	1.42	1.35	11.06	8.01	—
State government	145.96	182.53	137.20	167.43	92.90	130.43	68.19	31.97	79.37
From own sources	181.49	274.57	154.33	140.88	116.47	136.67	131.43	104.45	217.49
Taxes	116.06	176.41	100.79	95.06	64.21	75.30	88.68	77.75	144.90
Property	113.25	171.46	99.94	93.08	62.65	72.33	84.40	73.69	143.29
Other	2.81	4.96	.85	1.98	1.56	2.97	4.28	4.06	1.61
Charges and miscellaneous	65.42	98.15	53.54	45.82	52.25	61.37	42.74	26.70	72.60
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	18.40	21.38	19.65	20.77	17.42	11.63	7.13	7.39	5.17
Expenditure	361.16	543.32	313.97	328.32	217.48	251.67	188.70	132.95	271.72
General expenditure	352.71	530.14	306.73	320.12	210.66	248.04	185.68	131.37	269.81
Current expenditure	305.99	420.09	276.91	300.63	199.42	237.55	182.12	127.87	256.08
Capital outlay	46.72	110.05	29.82	19.49	11.24	10.49	3.56	3.50	13.73
Education services:									
Education	3.89	9.93	2.51	1.23	—	.19	—	—	—
Libraries	2.91	4.38	3.11	2.27	1.54	1.10	1.73	1.16	3.92
Social services and income maintenance:									
Public welfare	79.81	58.54	83.27	122.82	56.91	99.89	57.99	25.76	83.00
Hospitals	7.63	24.88	—	—	—	.01	1.90	—	—
Health	48.58	72.61	48.45	46.36	37.85	20.18	9.20	5.15	5.17
Transportation:									
Highways	6.86	11.11	3.70	6.38	3.51	6.84	6.27	1.58	7.49
Capital outlay	2.81	5.42	.96	2.08	.96	4.20	.95	—	—
Air transportation	30.05	95.73	2.18	2.51	.13	1.42	.47	—	—
Other transportation	1.78	4.38	1.09	.76	.05	.25	.08	—	.77
Public safety:									
Police protection	3.35	7.43	1.78	1.18	.98	1.25	3.05	1.67	1.90
Fire protection .....	.30	.49	.52	.04	.01	.04	.03	.01	.06
Correction	34.44	35.24	49.55	27.70	25.84	21.60	20.27	19.81	20.10
Protective inspection and regulation .....	.23	.29	.17	.22	.18	.18	.24	.68	.06
Environment and housing:									
Natural resources	1.90	1.32	1.75	1.74	1.73	2.18	5.10	1.87	4.70
Parks and recreation	4.95	10.05	4.01	2.75	.52	2.67	.87	.75	9.81
Housing and community development	6.03	7.61	5.06	9.62	3.15	2.69	2.38	4.67	6.42
Sewerage .....	.04	.02	—	—	.10	.04	.26	—	—
Solid waste management	5.31	11.61	.23	.94	17.89	.12	.78	.35	.18
Governmental administration:									
Financial administration	10.06	9.93	10.17	10.43	7.72	9.70	12.61	9.43	15.46
Judicial and legal	29.97	38.85	29.64	28.59	20.50	22.33	19.84	17.31	30.32
General public buildings	8.71	12.50	9.08	8.25	3.30	4.98	4.36	3.89	11.77
Other governmental administration	8.45	7.89	8.25	9.14	6.92	10.03	8.42	16.82	23.84
Interest on general debt	16.52	38.97	9.72	6.73	2.52	4.33	5.48	1.26	5.41
Other and unallocable	40.94	66.37	32.49	30.47	19.30	36.01	24.35	19.18	39.42
Utility and liquor store expenditure	—	—	—	—	—	—	.04	—	—
Employee retirement expenditure	8.45	13.17	7.24	8.20	6.82	3.63	2.98	1.58	1.90
Debt outstanding at end of fiscal year	302.20	740.36	170.93	104.88	44.63	66.26	71.85	30.33	60.82
Exhibit: Salaries and wages	105.19	128.68	105.25	105.47	77.20	92.05	60.67	58.61	75.75

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
SOUTH CAROLINA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	46	—	3	2	7	9	13	11	1
Population, 1990	3 486 703	—	900 926	394 411	887 443	639 702	460 679	194 674	8 868
Revenue	1 691 954	—	512 910	372 065	264 426	316 954	160 999	56 723	7 877
General revenue	1 676 457	—	512 886	371 279	253 248	314 794	160 514	56 612	7 124
Intergovernmental revenue	293 681	—	80 792	54 026	56 834	47 328	33 285	18 176	3 240
Federal Government	57 123	—	25 401	2 748	11 489	7 852	4 970	4 438	225
State government	226 792	—	55 031	49 536	42 472	38 525	27 577	13 161	490
From own sources	1 382 776	—	432 094	317 253	196 414	267 466	127 229	38 436	3 884
Taxes	475 306	—	140 078	61 514	104 546	83 037	57 701	27 101	1 329
Property	437 124	—	117 180	59 860	99 189	79 924	53 962	25 779	1 230
Other	38 182	—	22 898	1 654	5 357	3 113	3 739	1 322	99
Charges and miscellaneous	907 470	—	292 016	255 739	91 868	184 429	69 528	11 335	2 555
Utility and liquor store revenue	15 497	—	24	786	11 178	2 160	485	111	753
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	1 745 374	—	571 895	337 156	315 906	322 706	141 548	53 137	3 026
General expenditure	1 722 145	—	570 862	336 224	299 071	320 093	140 829	52 843	2 223
Current expenditure	1 451 594	—	470 605	299 065	216 532	280 382	133 890	48 964	2 156
Capital outlay	270 551	—	100 257	37 159	82 539	39 711	6 939	3 879	67
Education services:									
Education	6 823	—	1 926	1 544	747	2 132	163	292	19
Libraries	52 600	—	29 859	5 418	7 425	6 237	2 891	730	40
Social services and income maintenance:									
Public welfare	28 358	—	8 041	6 652	5 773	3 668	3 219	942	63
Hospitals	625 077	—	215 028	225 731	12	145 834	35 138	3 334	—
Health	76 167	—	20 230	7 729	20 987	15 047	8 333	3 759	82
Transportation:									
Highways	55 813	—	10 070	5 837	16 833	11 488	8 655	2 930	—
Capital outlay	6 383	—	169	1 051	2 471	1 597	875	220	—
Air transportation	13 034	—	85	—	7 682	4 207	368	692	—
Other transportation	109	—	—	—	—	95	—	14	—
Public safety:									
Police protection	115 477	—	35 105	16 252	24 765	20 510	12 782	5 787	276
Fire protection	24 077	—	6 482	3 458	5 102	4 323	3 570	1 124	18
Correction	116 876	—	35 872	8 416	55 235	8 969	5 158	3 087	139
Protective inspection and regulation	5 403	—	2 462	549	1 056	945	290	65	36
Environment and housing:									
Natural resources	676	—	14	—	276	320	14	52	—
Parks and recreation	25 762	—	375	3 382	12 555	5 399	3 178	858	15
Housing and community development	9 584	—	6 194	1 309	848	497	237	499	—
Sewerage	5 528	—	589	—	3 549	1 390	—	—	—
Solid waste management	66 688	—	32 633	4 186	11 575	9 688	5 947	2 558	101
Governmental administration:									
Financial administration	51 227	—	14 791	6 221	11 316	8 825	6 893	2 961	220
Judicial and legal	69 818	—	19 001	8 347	18 427	10 772	8 270	4 322	229
General public buildings	54 598	—	26 244	2 766	11 262	7 311	3 303	3 296	416
Other governmental administration	76 481	—	27 798	7 358	13 461	13 663	8 874	5 239	88
Interest on general debt	133 053	—	49 364	8 538	44 366	17 522	12 266	978	19
Other and unallocable	108 916	—	28 699	12 531	25 819	21 251	10 830	9 324	462
Utility and liquor store expenditure	23 229	—	1 033	932	16 835	2 613	719	294	803
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 184 180	—	874 300	174 445	686 228	225 999	202 780	9 624	10 804
Exhibit: Salaries and wages	662 868	—	214 105	155 759	90 536	121 671	59 751	19 765	1 281
PERCENT DISTRIBUTION									
Number of counties	100.0	—	6.5	4.3	15.2	19.6	28.3	23.9	2.2
Population, 1990	100.0	—	25.8	11.3	25.5	18.3	13.2	5.6	.3
Revenue	100.0	—	30.3	22.0	15.6	18.7	9.5	3.4	.5
General revenue	100.0	—	30.6	22.1	15.1	18.8	9.6	3.4	.4
Intergovernmental revenue	100.0	—	27.5	18.4	19.4	16.1	11.3	6.2	1.1
Federal Government	100.0	—	44.5	4.8	20.1	13.7	8.7	7.8	.4
State government	100.0	—	24.3	21.8	18.7	17.0	12.2	5.8	.2
From own sources	100.0	—	31.2	22.9	14.2	19.3	9.2	2.8	.3
Taxes	100.0	—	29.5	12.9	22.0	17.5	12.1	5.7	.3
Property	100.0	—	26.8	13.7	22.7	18.3	12.3	5.9	.3
Other	100.0	—	60.0	4.3	14.0	8.2	9.8	3.5	.3
Charges and miscellaneous	100.0	—	32.2	28.2	10.1	20.3	7.7	1.2	.3
Utility and liquor store revenue	100.0	—	.2	5.1	72.1	13.9	3.1	.7	4.9
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	32.8	19.3	18.1	18.5	8.1	3.0	.2
General expenditure	100.0	—	33.1	19.5	17.4	18.6	8.2	3.1	.1
Current expenditure	100.0	—	32.4	20.6	14.9	19.3	9.2	3.4	.1
Capital outlay	100.0	—	37.1	13.7	30.5	14.7	2.6	1.4	—
Education services:									
Education	100.0	—	28.2	22.6	10.9	31.2	2.4	4.3	.3
Libraries	100.0	—	56.8	10.3	14.1	11.9	5.5	1.4	.1
Social services and income maintenance:									
Public welfare	100.0	—	28.4	23.5	20.4	12.9	11.4	3.3	.2
Hospitals	100.0	—	34.4	36.1	—	23.3	5.6	.5	—
Health	100.0	—	26.6	10.1	27.6	19.8	10.9	4.9	.1

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	18.0	10.5	30.2	20.6	15.5	5.2	—
Capital outlay	100.0	—	2.6	16.5	38.7	25.0	13.7	3.4	—
Air transportation	100.0	—	.7	—	58.9	32.3	2.8	5.3	—
Other transportation	100.0	—	—	—	—	87.2	—	12.8	—
Public safety:									
Police protection	100.0	—	30.4	14.1	21.4	17.8	11.1	5.0	.2
Fire protection	100.0	—	26.9	14.4	21.2	18.0	14.8	4.7	.1
Correction	100.0	—	30.7	7.2	47.3	7.7	4.4	2.6	.1
Protective inspection and regulation	100.0	—	45.6	10.2	19.5	17.5	5.4	1.2	.7
Environment and housing:									
Natural resources	100.0	—	2.1	—	40.8	47.3	2.1	7.7	—
Parks and recreation	100.0	—	1.5	13.1	48.7	21.0	12.3	3.3	.1
Housing and community development	100.0	—	64.6	13.7	8.8	5.2	2.5	5.2	—
Sewerage	100.0	—	10.7	—	64.2	25.1	—	—	—
Solid waste management	100.0	—	48.9	6.3	17.4	14.5	8.9	3.8	.2
Governmental administration:									
Financial administration	100.0	—	28.9	12.1	22.1	17.2	13.5	5.8	.4
Judicial and legal	100.0	—	27.2	12.0	26.4	15.4	12.5	6.2	.3
General public buildings	100.0	—	48.1	5.1	20.6	13.4	6.0	6.0	.8
Other governmental administration	100.0	—	36.3	9.6	17.6	17.9	11.6	6.9	.1
Interest on general debt	100.0	—	37.1	6.4	33.3	13.2	9.2	.7	—
Other and unallocable	100.0	—	26.3	11.5	23.7	19.5	9.9	8.6	.4
Utility and liquor store expenditure	100.0	—	4.4	4.0	72.5	11.2	3.1	1.3	3.5
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	40.0	8.0	31.4	10.3	9.3	.4	.5
Exhibit: Salaries and wages	100.0	—	32.3	23.5	13.7	18.4	9.0	3.0	.2
PER CAPITA (DOLLARS)									
Revenue	485.26	—	569.31	943.34	297.96	495.47	349.48	291.37	888.25
General revenue	480.81	—	569.29	941.35	285.37	492.09	348.43	290.80	803.34
Intergovernmental revenue	84.23	—	89.68	136.98	64.04	73.98	72.25	93.37	365.36
Federal Government	16.38	—	28.19	6.97	12.95	12.27	10.79	22.80	25.37
State government	65.04	—	61.08	125.59	47.86	60.22	59.86	67.61	55.25
From own sources	396.59	—	479.61	804.37	221.33	418.11	276.18	197.44	437.98
Taxes	136.32	—	155.48	155.96	117.81	129.81	125.25	139.21	149.86
Property	125.37	—	130.07	151.77	111.77	124.94	117.14	132.42	138.70
Other	10.95	—	25.42	4.19	6.04	4.87	8.12	6.79	11.16
Charges and miscellaneous	260.27	—	324.13	648.41	103.52	288.30	150.93	58.23	288.11
Utility and liquor store revenue	4.44	—	.03	1.99	12.60	3.38	1.05	.57	84.91
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	500.58	—	634.79	854.83	355.97	504.46	307.26	272.95	341.23
General expenditure	493.92	—	633.64	852.47	337.00	500.38	305.70	271.44	250.68
Current expenditure	416.32	—	522.36	758.26	244.00	438.30	290.64	251.52	243.12
Capital outlay	77.60	—	111.28	94.21	93.01	62.08	15.06	19.93	7.56
Education services:									
Education	1.96	—	2.14	3.91	.84	3.33	.35	1.50	2.14
Libraries	15.09	—	33.14	13.74	8.37	9.75	6.28	3.75	4.51
Social services and income maintenance:									
Public welfare	8.13	—	8.93	16.87	6.51	5.73	6.99	4.84	7.10
Hospitals	179.27	—	238.67	572.32	.01	227.97	76.27	17.13	—
Health	21.84	—	22.45	19.60	23.65	23.52	18.09	19.31	9.25
Transportation:									
Highways	16.01	—	11.18	14.80	18.97	17.96	18.79	15.05	—
Capital outlay	1.83	—	.19	2.66	2.78	2.50	1.90	1.13	—
Air transportation	3.74	—	.09	—	8.66	6.58	.80	3.55	—
Other transportation .....	.03	—	—	—	—	.15	—	.07	—
Public safety:									
Police protection	33.12	—	38.97	41.21	27.91	32.06	27.75	29.73	31.12
Fire protection	6.91	—	7.19	8.77	5.75	6.76	7.75	5.77	2.03
Correction	33.52	—	39.82	21.34	62.24	14.02	11.20	15.86	15.67
Protective inspection and regulation	1.55	—	2.73	1.39	1.19	1.48	.63	.33	4.06
Environment and housing:									
Natural resources .....	.19	—	.02	—	.31	.50	.03	.27	—
Parks and recreation	7.39	—	.42	8.57	14.15	8.44	6.90	4.41	1.69
Housing and community development	2.75	—	6.88	3.32	.96	.78	.51	2.56	—
Sewerage	1.59	—	.65	—	4.00	2.17	—	—	—
Solid waste management	19.13	—	36.22	10.61	13.04	15.14	12.91	13.14	11.39
Governmental administration:									
Financial administration	14.69	—	16.42	15.77	12.75	13.80	14.96	15.21	24.81
Judicial and legal	20.02	—	21.09	21.16	20.76	16.84	18.93	22.20	25.82
General public buildings	15.66	—	29.13	7.01	12.69	11.43	7.17	16.93	46.91
Other governmental administration	21.94	—	30.85	18.66	15.17	21.36	19.26	26.91	9.92
Interest on general debt	38.16	—	54.79	21.65	49.99	27.39	26.63	5.02	2.14
Other and unallocable	31.24	—	31.86	31.77	29.09	33.22	23.51	47.90	52.10
Utility and liquor store expenditure	6.66	—	1.15	2.36	18.97	4.08	1.56	1.51	90.55
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	626.43	—	970.45	442.29	773.26	353.29	440.18	49.44	1 218.31
Exhibit: Salaries and wages	190.11	—	237.65	394.92	102.02	190.20	129.70	101.53	144.45

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
SOUTH DAKOTA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	64	—	—	—	1	1	2	11	49
Population, 1990	677 750	—	—	—	123 809	81 343	60 787	184 408	227 403
Revenue	177 338	—	—	—	16 326	24 886	14 069	38 783	83 274
General revenue	177 338	—	—	—	16 326	24 886	14 069	38 783	83 274
Intergovernmental revenue	40 522	—	—	—	4 373	6 276	2 477	9 972	17 424
Federal Government	3 905	—	—	—	789	986	305	795	1 030
State government	33 878	—	—	—	2 491	4 832	2 172	8 648	15 735
From own sources	136 816	—	—	—	11 953	18 610	11 592	28 811	65 850
Taxes	94 713	—	—	—	9 708	12 030	7 925	20 765	44 285
Property	85 471	—	—	—	8 189	11 312	7 198	18 887	39 885
Other	9 242	—	—	—	1 519	718	727	1 878	4 400
Charges and miscellaneous	42 103	—	—	—	2 245	6 580	3 667	8 046	21 565
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	169 329	—	—	—	17 724	11 080	18 326	40 753	81 446
General expenditure	169 329	—	—	—	17 724	11 080	18 326	40 753	81 446
Current expenditure	155 464	—	—	—	15 026	10 256	15 945	37 664	76 573
Capital outlay	13 865	—	—	—	2 698	824	2 381	3 089	4 873
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	1 230	—	—	—	309	—	154	215	552
Social services and income maintenance:									
Public welfare	9 267	—	—	—	2 362	724	1 722	2 543	1 916
Hospitals	5 515	—	—	—	77	149	23	77	5 189
Health	4 699	—	—	—	27	185	455	1 805	2 227
Transportation:									
Highways	63 101	—	—	—	2 965	3 092	6 151	14 728	36 165
Capital outlay	10 323	—	—	—	1 287	824	2 278	2 331	3 603
Air transportation	353	—	—	—	—	—	—	329	24
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	14 088	—	—	—	2 227	912	1 709	3 376	5 864
Fire protection	1 038	—	—	—	114	222	16	208	478
Correction	7 705	—	—	—	1 702	2 111	449	2 282	1 161
Protective inspection and regulation	497	—	—	—	149	—	27	240	81
Environment and housing:									
Natural resources	4 434	—	—	—	211	125	477	1 016	2 605
Parks and recreation	2 367	—	—	—	801	59	942	247	318
Housing and community development	229	—	—	—	—	120	—	38	71
Sewerage	27	—	—	—	—	—	—	—	27
Solid waste management	1 306	—	—	—	—	—	814	233	259
Governmental administration:									
Financial administration	16 296	—	—	—	1 866	588	1 185	3 932	8 725
Judicial and legal	11 426	—	—	—	1 781	1 339	1 171	3 442	3 693
General public buildings	6 253	—	—	—	563	493	624	1 800	2 773
Other governmental administration	9 020	—	—	—	1 322	324	1 155	2 345	3 874
Interest on general debt	3 118	—	—	—	—	115	36	616	2 351
Other and unallocable	7 360	—	—	—	1 248	522	1 216	1 281	3 093
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	40 782	—	—	—	—	1 456	520	9 688	29 118
Exhibit: Salaries and wages	57 870	—	—	—	6 873	6 527	4 019	11 919	28 532
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	1.6	1.6	3.1	17.2	76.6
Population, 1990	100.0	—	—	—	18.3	12.0	9.0	27.2	33.6
Revenue	100.0	—	—	—	9.2	14.0	7.9	21.9	47.0
General revenue	100.0	—	—	—	9.2	14.0	7.9	21.9	47.0
Intergovernmental revenue	100.0	—	—	—	10.8	15.5	6.1	24.6	43.0
Federal Government	100.0	—	—	—	20.2	25.2	7.8	20.4	26.4
State government	100.0	—	—	—	7.4	14.3	6.4	25.5	46.4
From own sources	100.0	—	—	—	8.7	13.6	8.5	21.1	48.1
Taxes	100.0	—	—	—	10.2	12.7	8.4	21.9	46.8
Property	100.0	—	—	—	9.6	13.2	8.4	22.1	46.7
Other	100.0	—	—	—	16.4	7.8	7.9	20.3	47.6
Charges and miscellaneous	100.0	—	—	—	5.3	15.6	8.7	19.1	51.2
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	10.5	6.5	10.8	24.1	48.1
General expenditure	100.0	—	—	—	10.5	6.5	10.8	24.1	48.1
Current expenditure	100.0	—	—	—	9.7	6.6	10.3	24.2	49.3
Capital outlay	100.0	—	—	—	19.5	5.9	17.2	22.3	35.1
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	—	—	—	25.1	—	12.5	17.5	44.9
Social services and income maintenance:									
Public welfare	100.0	—	—	—	25.5	7.8	18.6	27.4	20.7
Hospitals	100.0	—	—	—	1.4	2.7	.4	1.4	94.1
Health	100.0	—	—	—	.6	3.9	9.7	38.4	47.4
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	4.7	4.9	9.7	23.3	57.3
Capital outlay	100.0	—	—	—	12.5	8.0	22.1	22.6	34.9
Air transportation	100.0	—	—	—	—	—	—	93.2	6.8
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	—	—	15.8	6.5	12.1	24.0	41.6
Fire protection	100.0	—	—	—	11.0	21.4	1.5	20.0	46.1
Correction	100.0	—	—	—	22.1	27.4	5.8	29.6	15.1
Protective inspection and regulation	100.0	—	—	—	30.0	—	5.4	48.3	16.3
Environment and housing:									
Natural resources	100.0	—	—	—	4.8	2.8	10.8	22.9	58.8
Parks and recreation	100.0	—	—	—	33.8	2.5	39.8	10.4	13.4
Housing and community development	100.0	—	—	—	—	52.4	—	16.6	31.0
Sewerage	100.0	—	—	—	—	—	—	—	100.0
Solid waste management	100.0	—	—	—	—	—	62.3	17.8	19.8
Governmental administration:									
Financial administration	100.0	—	—	—	11.5	3.6	7.3	24.1	53.5
Judicial and legal	100.0	—	—	—	15.6	11.7	10.2	30.1	32.3
General public buildings	100.0	—	—	—	9.0	7.9	10.0	28.8	44.3
Other governmental administration	100.0	—	—	—	14.7	3.6	12.8	26.0	42.9
Interest on general debt	100.0	—	—	—	—	3.7	1.2	19.8	75.4
Other and unallocable	100.0	—	—	—	17.0	7.1	16.5	17.4	42.0
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	3.6	1.3	23.8	71.4
Exhibit: Salaries and wages	100.0	—	—	—	11.9	11.3	6.9	20.6	49.3
PER CAPITA (DOLLARS)									
Revenue	261.66	—	—	—	131.86	305.94	231.45	210.31	366.20
General revenue	261.66	—	—	—	131.86	305.94	231.45	210.31	366.20
Intergovernmental revenue	59.79	—	—	—	35.32	77.15	40.75	54.08	76.62
Federal Government	5.76	—	—	—	6.37	12.12	5.02	4.31	4.53
State government	49.99	—	—	—	20.12	59.40	35.73	46.90	69.19
From own sources	201.87	—	—	—	96.54	228.78	190.70	156.24	289.57
Taxes	139.75	—	—	—	78.41	147.89	130.37	112.60	194.74
Property	126.11	—	—	—	66.14	139.07	118.41	102.42	175.39
Other	13.64	—	—	—	12.27	8.83	11.96	10.18	19.35
Charges and miscellaneous	62.12	—	—	—	18.13	80.89	60.33	43.63	94.83
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	249.84	—	—	—	143.16	136.21	301.48	220.99	358.16
General expenditure	249.84	—	—	—	143.16	136.21	301.48	220.99	358.16
Current expenditure	229.38	—	—	—	121.36	126.08	262.31	204.24	336.73
Capital outlay	20.46	—	—	—	21.79	10.13	39.17	16.75	21.43
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	1.81	—	—	—	2.50	—	2.53	1.17	2.43
Social services and income maintenance:									
Public welfare	13.67	—	—	—	19.08	8.90	28.33	13.79	8.43
Hospitals	8.14	—	—	—	.62	1.83	.38	.42	22.82
Health	6.93	—	—	—	.22	2.27	7.49	9.79	9.79
Transportation:									
Highways	93.10	—	—	—	23.95	38.01	101.19	79.87	159.03
Capital outlay	15.23	—	—	—	10.40	10.13	37.48	12.64	15.84
Air transportation .....	.52	—	—	—	—	—	—	1.78	.11
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	20.79	—	—	—	17.99	11.21	28.11	18.31	25.79
Fire protection	1.53	—	—	—	.92	2.73	.26	1.13	2.10
Correction	11.37	—	—	—	13.75	25.95	7.39	12.37	5.11
Protective inspection and regulation .....	.73	—	—	—	1.20	—	.44	1.30	.36
Environment and housing:									
Natural resources	6.54	—	—	—	1.70	1.54	7.85	5.51	11.46
Parks and recreation	3.49	—	—	—	6.47	.73	15.50	1.34	1.40
Housing and community development .....	.34	—	—	—	—	1.48	—	.21	.31
Sewerage .....	.04	—	—	—	—	—	—	—	.12
Solid waste management	1.93	—	—	—	—	—	13.39	1.26	1.14
Governmental administration:									
Financial administration	24.04	—	—	—	15.07	7.23	19.49	21.32	38.37
Judicial and legal	16.86	—	—	—	14.39	16.46	19.26	18.67	16.24
General public buildings	9.23	—	—	—	4.55	6.06	10.27	9.76	12.19
Other governmental administration	13.31	—	—	—	10.68	3.98	19.00	12.72	17.04
Interest on general debt	4.60	—	—	—	—	1.41	.59	3.34	10.34
Other and unallocable	10.86	—	—	—	10.08	6.42	20.00	6.95	13.60
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	60.17	—	—	—	—	17.90	8.55	52.54	128.05
Exhibit: Salaries and wages	85.39	—	—	—	55.51	80.24	66.12	64.63	125.47

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
TENNESSEE									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	93	1	2	—	4	13	28	31	14
Population, 1990	4 361 680	826 330	621 285	—	465 945	861 990	948 830	532 662	104 638
Revenue	4 679 067	916 311	767 268	—	511 386	1 032 141	846 259	502 392	103 310
General revenue	4 585 625	882 012	767 052	—	511 386	1 030 621	801 550	489 694	103 310
Intergovernmental revenue	1 395 159	168 305	170 774	—	146 378	257 519	324 984	260 453	66 746
Federal Government	23 419	3 525	6 746	—	1 366	3 157	2 623	4 494	1 508
State government	1 316 500	143 420	147 902	—	142 783	249 287	316 288	253 592	63 228
From own sources	3 190 466	713 707	596 278	—	365 008	773 102	476 566	229 241	36 564
Taxes	1 828 611	416 886	267 827	—	242 069	391 093	329 348	153 990	27 398
Property	1 066 682	223 573	158 802	—	153 141	212 777	199 445	99 829	19 115
Other	761 929	193 313	109 025	—	88 928	178 316	129 903	54 161	8 283
Charges and miscellaneous	1 361 855	296 821	328 451	—	122 939	382 009	147 218	75 251	9 166
Utility and liquor store revenue	58 927	—	—	—	—	1 520	44 709	12 698	—
Employee retirement revenue	34 515	34 299	216	—	—	—	—	—	—
Expenditure	4 580 633	841 817	774 915	—	511 545	1 025 380	839 983	486 227	100 766
General expenditure	4 505 894	827 105	774 564	—	511 545	1 023 038	794 866	474 010	100 766
Current expenditure	4 061 218	757 578	698 585	—	463 194	888 023	726 561	435 598	91 679
Capital outlay	444 676	69 527	75 979	—	48 351	135 015	68 305	38 412	9 087
Education services:									
Education	1 970 176	185 597	288 049	—	280 598	439 262	444 518	276 242	55 910
Libraries	16 967	1 792	7 916	—	1 604	2 310	1 685	1 177	483
Social services and income maintenance:									
Public welfare	61 107	5 572	31 909	—	1 851	5 798	11 242	3 825	910
Hospitals	895 789	212 629	198 692	—	78 706	294 158	77 563	32 603	1 438
Health	99 617	27 129	20 889	—	8 406	15 873	14 597	10 556	2 167
Transportation:									
Highways	249 363	21 176	30 170	—	19 560	41 819	68 053	51 140	17 445
Capital outlay	75 378	16 124	15 446	—	2 982	10 088	16 494	10 676	3 568
Air transportation	4 052	—	—	—	367	1 629	1 554	466	36
Other transportation	1 898	1 898	—	—	—	—	—	—	—
Public safety:									
Police protection	103 632	20 028	18 295	—	9 752	18 352	22 396	11 865	2 944
Fire protection	12 650	5 197	878	—	483	2 300	2 284	1 385	123
Correction	108 000	51 469	17 695	—	6 874	12 277	10 465	7 204	2 016
Protective inspection and regulation	5 773	4 370	810	—	290	216	46	41	—
Environment and housing:									
Natural resources	8 199	2 943	293	—	382	1 242	1 861	1 210	268
Parks and recreation	30 186	9 328	14 636	—	603	2 683	1 097	1 603	236
Housing and community development	8 567	1 385	1 019	—	—	341	2 078	2 784	960
Sewerage	2 955	111	2 789	—	—	—	55	—	—
Solid waste management	40 446	962	2 166	—	6 478	10 758	12 154	6 405	1 523
Governmental administration:									
Financial administration	57 900	13 727	12 652	—	6 584	8 266	9 342	6 035	1 294
Judicial and legal	91 649	40 837	15 806	—	4 916	10 540	10 617	6 924	2 009
General public buildings	39 648	5 137	6 902	—	3 532	12 025	6 788	4 311	953
Other governmental administration	48 596	8 095	11 889	—	3 500	8 524	7 481	6 981	2 126
Interest on general debt	218 478	83 236	43 904	—	18 104	34 050	25 113	12 181	1 890
Other and unallocable	430 246	124 487	47 205	—	58 955	100 615	63 877	29 072	6 035
Utility and liquor store expenditure	59 676	—	—	—	—	2 342	45 117	12 217	—
Employee retirement expenditure	15 063	14 712	351	—	—	—	—	—	—
Debt outstanding at end of fiscal year	3 242 286	1 024 224	750 316	—	280 023	609 675	373 942	176 529	27 577
Exhibit: Salaries and wages	1 962 159	303 886	350 142	—	210 297	433 999	379 517	236 422	47 896
PERCENT DISTRIBUTION									
Number of counties	100.0	1.1	2.2	—	4.3	14.0	30.1	33.3	15.1
Population, 1990	100.0	18.9	14.2	—	10.7	19.8	21.8	12.2	2.4
Revenue	100.0	19.6	16.4	—	10.9	22.1	18.1	10.7	2.2
General revenue	100.0	19.2	16.7	—	11.2	22.5	17.5	10.7	2.3
Intergovernmental revenue	100.0	12.1	12.2	—	10.5	18.5	23.3	18.7	4.8
Federal Government	100.0	15.1	28.8	—	5.8	13.5	11.2	19.2	6.4
State government	100.0	10.9	11.2	—	10.8	18.9	24.0	19.3	4.8
From own sources	100.0	22.4	18.7	—	11.4	24.2	14.9	7.2	1.1
Taxes	100.0	22.8	14.6	—	13.2	21.4	18.0	8.4	1.5
Property	100.0	21.0	14.9	—	14.4	19.9	18.7	9.4	1.8
Other	100.0	25.4	14.3	—	11.7	23.4	17.0	7.1	1.1
Charges and miscellaneous	100.0	21.8	24.1	—	9.0	28.1	10.8	5.5	.7
Utility and liquor store revenue	100.0	—	—	—	—	2.6	75.9	21.5	—
Employee retirement revenue	100.0	99.4	.6	—	—	—	—	—	—
Expenditure	100.0	18.4	16.9	—	11.2	22.4	18.3	10.6	2.2
General expenditure	100.0	18.4	17.2	—	11.4	22.7	17.6	10.5	2.2
Current expenditure	100.0	18.7	17.2	—	11.4	21.9	17.9	10.7	2.3
Capital outlay	100.0	15.6	17.1	—	10.9	30.4	15.4	8.6	2.0
Education services:									
Education	100.0	9.4	14.6	—	14.2	22.3	22.6	14.0	2.8
Libraries	100.0	10.6	46.7	—	9.5	13.6	9.9	6.9	2.8
Social services and income maintenance:									
Public welfare	100.0	9.1	52.2	—	3.0	9.5	18.4	6.3	1.5
Hospitals	100.0	23.7	22.0	—	8.8	32.8	8.7	3.6	.2
Health	100.0	27.2	21.2	—	8.4	15.9	14.7	10.6	2.2

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	8.5	12.1	—	7.8	16.8	27.3	20.5	7.0
Capital outlay	100.0	21.4	20.5	—	4.0	13.4	21.9	14.2	4.7
Air transportation	100.0	—	—	—	9.1	40.2	38.4	11.5	.9
Other transportation	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	19.3	17.7	—	9.4	17.7	21.6	11.4	2.8
Fire protection	100.0	41.1	6.9	—	3.8	18.2	18.1	10.9	1.0
Correction	100.0	47.7	16.4	—	6.4	11.4	9.7	6.7	1.9
Protective inspection and regulation	100.0	75.7	14.0	—	5.0	3.7	.8	.7	—
Environment and housing:									
Natural resources	100.0	35.9	3.6	—	4.7	15.1	22.7	14.8	3.3
Parks and recreation	100.0	30.9	48.5	—	2.0	8.9	3.6	5.3	.8
Housing and community development	100.0	16.2	11.9	—	—	4.0	24.3	32.5	11.2
Sewerage	100.0	3.8	94.4	—	—	—	1.9	—	—
Solid waste management	100.0	2.4	5.4	—	16.0	26.6	30.0	15.8	3.8
Governmental administration:									
Financial administration	100.0	23.7	21.9	—	11.4	14.3	16.1	10.4	2.2
Judicial and legal	100.0	44.6	17.2	—	5.4	11.5	11.6	7.6	2.2
General public buildings	100.0	13.0	17.4	—	8.9	30.3	17.1	10.9	2.4
Other governmental administration	100.0	16.7	24.5	—	7.2	17.5	15.4	14.4	4.4
Interest on general debt	100.0	38.1	20.1	—	8.3	15.6	11.5	5.6	.9
Other and unallocable	100.0	28.9	11.0	—	13.7	23.4	14.8	6.8	1.4
Utility and liquor store expenditure	100.0	—	—	—	—	3.9	75.6	20.5	—
Employee retirement expenditure	100.0	97.7	2.3	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	31.6	23.1	—	8.6	18.8	11.5	5.4	.9
Exhibit: Salaries and wages	100.0	15.5	17.8	—	10.7	22.1	19.3	12.0	2.4
PER CAPITA (DOLLARS)									
Revenue	1 072.77	1 108.89	1 234.97	—	1 097.52	1 197.39	891.90	943.17	987.31
General revenue	1 051.34	1 067.38	1 234.62	—	1 097.52	1 195.63	844.78	919.33	987.31
Intergovernmental revenue	319.87	203.68	274.87	—	314.15	298.75	342.51	488.96	637.88
Federal Government	5.37	4.27	10.86	—	2.93	3.66	2.76	8.44	14.41
State government	301.83	173.56	238.06	—	306.44	289.20	333.35	476.08	604.25
From own sources	731.48	863.71	959.75	—	783.37	896.88	502.27	430.37	349.43
Taxes	419.24	504.50	431.09	—	519.52	453.71	347.11	289.10	261.84
Property	244.56	270.56	255.60	—	328.67	246.84	210.20	187.42	182.68
Other	174.69	233.94	175.48	—	190.86	206.87	136.91	101.68	79.16
Charges and miscellaneous	312.23	359.20	528.66	—	263.85	443.17	155.16	141.27	87.60
Utility and liquor store revenue	13.51	—	—	—	—	1.76	47.12	23.84	—
Employee retirement revenue	7.91	41.51	.35	—	—	—	—	—	—
Expenditure	1 050.20	1 018.74	1 247.28	—	1 097.87	1 189.55	885.28	912.82	963.00
General expenditure	1 033.06	1 000.94	1 246.71	—	1 097.87	1 186.83	837.73	889.89	963.00
Current expenditure	931.11	916.80	1 124.42	—	994.10	1 030.20	765.74	817.78	876.15
Capital outlay	101.95	84.14	122.29	—	103.77	156.63	71.99	72.11	86.84
Education services:									
Education	451.70	224.60	463.63	—	602.21	509.59	468.49	518.61	534.32
Libraries	3.89	2.17	12.74	—	3.44	2.68	1.78	2.21	4.62
Social services and income maintenance:									
Public welfare	14.01	6.74	51.36	—	3.97	6.73	11.85	7.18	8.70
Hospitals	205.38	257.32	319.81	—	168.92	341.25	81.75	61.21	13.74
Health	22.84	32.83	33.62	—	18.04	18.41	15.38	19.82	20.71
Transportation:									
Highways	57.17	25.63	48.56	—	41.98	48.51	71.72	96.01	166.72
Capital outlay	17.28	19.51	24.86	—	6.40	11.70	17.38	20.04	34.10
Air transportation .....	.93	—	—	—	.79	1.89	1.64	.87	.34
Other transportation .....	.44	2.30	—	—	—	—	—	—	—
Public safety:									
Police protection	23.76	24.24	29.45	—	20.93	21.29	23.60	22.27	28.14
Fire protection	2.90	6.29	1.41	—	1.04	2.67	2.41	2.60	1.18
Correction	24.76	62.29	28.48	—	14.75	14.24	11.03	13.52	19.27
Protective inspection and regulation	1.32	5.29	1.30	—	.62	.25	.05	.08	—
Environment and housing:									
Natural resources	1.88	3.56	.47	—	.82	1.44	1.96	2.27	2.56
Parks and recreation	6.92	11.29	23.56	—	1.29	3.11	1.16	3.01	2.26
Housing and community development	1.96	1.68	1.64	—	—	.40	2.19	5.23	9.17
Sewerage .....	.68	.13	4.49	—	—	—	.06	—	—
Solid waste management	9.27	1.16	3.49	—	13.90	12.48	12.81	12.02	14.55
Governmental administration:									
Financial administration	13.27	16.61	20.36	—	14.13	9.59	9.85	11.33	12.37
Judicial and legal	21.01	49.42	25.44	—	10.55	12.23	11.19	13.00	19.20
General public buildings	9.09	6.22	11.11	—	7.58	13.95	7.15	8.09	9.11
Other governmental administration	11.14	9.80	19.14	—	7.51	9.89	7.88	13.11	20.32
Interest on general debt	50.09	100.73	70.67	—	38.85	39.50	26.47	22.87	18.06
Other and unallocable	98.64	150.65	75.98	—	126.53	116.72	67.32	54.58	57.68
Utility and liquor store expenditure	13.68	—	—	—	—	2.72	47.55	22.94	—
Employee retirement expenditure	3.45	17.80	.56	—	—	—	—	—	—
Debt outstanding at end of fiscal year	743.36	1 239.49	1 207.68	—	600.98	707.29	394.11	331.41	263.55
Exhibit: Salaries and wages	449.86	367.75	563.58	—	451.33	503.48	399.98	443.85	457.73

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
TEXAS									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	254	6	5	9	8	23	38	70	95
Population, 1990	16 986 510	8 194 523	1 472 371	1 810 281	967 178	1 630 828	1 275 154	1 165 804	470 371
Revenue	5 664 347	3 137 902	324 668	549 608	199 898	389 746	375 409	468 104	219 012
General revenue	5 649 994	3 124 347	324 668	549 608	199 898	389 746	375 348	468 035	218 344
Intergovernmental revenue	877 308	570 890	54 253	71 777	29 760	50 600	43 934	42 680	13 414
Federal Government	124 327	29 486	5 906	29 459	9 598	8 148	21 834	16 397	3 499
State government	590 068	437 364	38 544	32 478	15 453	29 289	14 152	15 542	7 246
From own sources	4 772 686	2 553 457	270 415	477 831	170 138	339 146	331 414	425 355	204 930
Taxes	2 907 212	1 550 751	153 227	272 598	113 978	187 488	240 099	243 375	145 696
Property	2 534 645	1 412 181	140 037	220 927	84 563	150 343	204 220	199 762	122 612
Other	372 567	138 570	13 190	51 671	29 415	37 145	35 879	43 613	23 084
Charges and miscellaneous	1 865 474	1 002 706	117 188	205 233	56 160	151 658	91 315	181 980	59 234
Utility and liquor store revenue	798	—	—	—	—	—	61	69	668
Employee retirement revenue	13 555	13 555	—	—	—	—	—	—	—
Expenditure	5 908 651	3 250 193	316 724	571 627	214 765	422 925	380 694	517 345	234 378
General expenditure	5 905 146	3 247 584	316 724	571 627	214 765	422 925	380 330	517 218	233 973
Current expenditure	5 327 586	2 883 680	296 810	522 459	183 727	386 096	354 025	483 923	216 866
Capital outlay	577 560	363 904	19 914	49 168	31 038	36 829	26 305	33 295	17 107
Education services:									
Education	7 049	6 302	—	—	—	—	65	495	187
Libraries	38 058	9 505	899	7 039	1 786	2 285	5 419	8 469	2 656
Social services and income maintenance:									
Public welfare	151 786	68 411	12 121	19 236	8 603	10 531	15 216	13 524	4 144
Hospitals	1 321 285	904 385	70 506	122 368	332	54 403	25 183	107 198	36 910
Health	254 159	183 277	17 352	13 742	3 603	19 439	7 763	6 514	2 469
Transportation:									
Highways	678 308	258 856	30 078	69 895	23 068	66 740	84 137	92 436	53 098
Capital outlay	205 018	145 702	5 377	15 480	3 690	9 955	8 394	9 831	6 589
Air transportation	16 472	—	3	3 283	1 886	3 961	3 048	3 200	1 091
Other transportation	5 816	5 771	—	—	—	12	—	16	17
Public safety:									
Police protection	391 856	134 028	26 122	49 469	22 681	44 500	39 827	49 474	25 755
Fire protection	18 092	2 187	1 137	1 898	686	2 746	2 931	3 924	2 583
Correction	665 526	404 683	39 128	64 683	28 165	39 789	44 994	31 103	12 981
Protective inspection and regulation	2 922	2 324	—	—	—	209	26	236	127
Environment and housing:									
Natural resources	71 799	42 512	809	10 524	1 298	3 319	5 257	5 203	2 877
Parks and recreation	85 193	51 744	4 578	4 741	2 099	815	7 264	7 961	5 991
Housing and community development	15 341	12 169	1 572	15	183	20	474	569	339
Sewerage	6 859	938	3 931	49	—	—	350	808	783
Solid waste management	11 260	170	505	778	—	3 091	2 606	3 434	676
Governmental administration:									
Financial administration	337 847	143 058	20 447	33 332	18 904	33 656	32 359	38 052	18 039
Judicial and legal	512 453	275 826	30 813	50 751	27 959	41 379	32 082	37 264	16 379
General public buildings	179 991	77 310	8 051	14 786	17 935	15 990	11 983	24 262	9 674
Other governmental administration	187 179	38 253	10 845	24 523	14 911	22 407	23 565	34 719	17 956
Interest on general debt	725 240	547 345	27 826	58 781	25 127	28 755	12 479	20 871	4 056
Other and unallocable	220 655	78 530	10 001	21 734	15 539	28 878	23 302	27 486	15 185
Utility and liquor store expenditure	896	—	—	—	—	—	364	127	405
Employee retirement expenditure	2 609	2 609	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	9 270 497	7 063 599	342 163	789 454	286 987	317 635	153 039	265 850	51 770
Exhibit: Salaries and wages	2 134 238	1 186 744	135 236	221 692	84 035	140 701	127 134	166 071	72 625
PERCENT DISTRIBUTION									
Number of counties	100.0	2.4	2.0	3.5	3.1	9.1	15.0	27.6	37.4
Population, 1990	100.0	48.2	8.7	10.7	5.7	9.6	7.5	6.9	2.8
Revenue	100.0	55.4	5.7	9.7	3.5	6.9	6.6	8.3	3.9
General revenue	100.0	55.3	5.7	9.7	3.5	6.9	6.6	8.3	3.9
Intergovernmental revenue	100.0	65.1	6.2	8.2	3.4	5.8	5.0	4.9	1.5
Federal Government	100.0	23.7	4.8	23.7	7.7	6.6	17.6	13.2	2.8
State government	100.0	74.1	6.5	5.5	2.6	5.0	2.4	2.6	1.2
From own sources	100.0	53.5	5.7	10.0	3.6	7.1	6.9	8.9	4.3
Taxes	100.0	53.3	5.3	9.4	3.9	6.4	8.3	8.4	5.0
Property	100.0	55.7	5.5	8.7	3.3	5.9	8.1	7.9	4.8
Other	100.0	37.2	3.5	13.9	7.9	10.0	9.6	11.7	6.2
Charges and miscellaneous	100.0	53.8	6.3	11.0	3.0	8.1	4.9	9.8	3.2
Utility and liquor store revenue	100.0	—	—	—	—	—	7.6	8.6	83.7
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	55.0	5.4	9.7	3.6	7.2	6.4	8.8	4.0
General expenditure	100.0	55.0	5.4	9.7	3.6	7.2	6.4	8.8	4.0
Current expenditure	100.0	54.1	5.6	9.8	3.4	7.2	6.6	9.1	4.1
Capital outlay	100.0	63.0	3.4	8.5	5.4	6.4	4.6	5.8	3.0
Education services:									
Education	100.0	89.4	—	—	—	—	.9	7.0	2.7
Libraries	100.0	25.0	2.4	18.5	4.7	6.0	14.2	22.3	7.0
Social services and income maintenance:									
Public welfare	100.0	45.1	8.0	12.7	5.7	6.9	10.0	8.9	2.7
Hospitals	100.0	68.4	5.3	9.3	—	4.1	1.9	8.1	2.8
Health	100.0	72.1	6.8	5.4	1.4	7.6	3.1	2.6	1.0

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	38.2	4.4	10.3	3.4	9.8	12.4	13.6	7.8
Capital outlay	100.0	71.1	2.6	7.6	1.8	4.9	4.1	4.8	3.2
Air transportation	100.0	—	—	19.9	11.4	24.0	18.5	19.4	6.6
Other transportation	100.0	99.2	—	—	—	.2	—	.3	.3
Public safety:									
Police protection	100.0	34.2	6.7	12.6	5.8	11.4	10.2	12.6	6.6
Fire protection	100.0	12.1	6.3	10.5	3.8	15.2	16.2	21.7	14.3
Correction	100.0	60.8	5.9	9.7	4.2	6.0	6.8	4.7	2.0
Protective inspection and regulation	100.0	79.5	—	—	—	7.2	.9	8.1	4.3
Environment and housing:									
Natural resources	100.0	59.2	1.1	14.7	1.8	4.6	7.3	7.2	4.0
Parks and recreation	100.0	60.7	5.4	5.6	2.5	1.0	8.5	9.3	7.0
Housing and community development	100.0	79.3	10.2	.1	1.2	.1	3.1	3.7	2.2
Sewerage	100.0	13.7	57.3	.7	—	—	5.1	11.8	11.4
Solid waste management	100.0	1.5	4.5	6.9	—	27.5	23.1	30.5	6.0
Governmental administration:									
Financial administration	100.0	42.3	6.1	9.9	5.6	10.0	9.6	11.3	5.3
Judicial and legal	100.0	53.8	6.0	9.9	5.5	8.1	6.3	7.3	3.2
General public buildings	100.0	43.0	4.5	8.2	10.0	8.9	6.7	13.5	5.4
Other governmental administration	100.0	20.4	5.8	13.1	8.0	12.0	12.6	18.5	9.6
Interest on general debt	100.0	75.5	3.8	8.1	3.5	4.0	1.7	2.9	.6
Other and unallocable	100.0	35.6	4.5	9.8	7.0	13.1	10.6	12.5	6.9
Utility and liquor store expenditure	100.0	—	—	—	—	—	40.6	14.2	45.2
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	76.2	3.7	8.5	3.1	3.4	1.7	2.9	.6
Exhibit: Salaries and wages	100.0	55.6	6.3	10.4	3.9	6.6	6.0	7.8	3.4
PER CAPITA (DOLLARS)									
Revenue	333.46	382.93	220.51	303.60	206.68	238.99	294.40	401.53	465.62
General revenue	332.62	381.27	220.51	303.60	206.68	238.99	294.36	401.47	464.20
Intergovernmental revenue	51.65	69.67	36.85	39.65	30.77	31.03	34.45	36.61	28.52
Federal Government	7.32	3.60	4.01	16.27	9.92	5.00	17.12	14.06	7.44
State government	34.74	53.37	26.18	17.94	15.98	17.96	11.10	13.33	15.40
From own sources	280.97	311.61	183.66	263.95	175.91	207.96	259.90	364.86	435.68
Taxes	171.15	189.24	104.07	150.58	117.85	114.96	188.29	208.76	309.75
Property	149.22	172.33	95.11	122.04	87.43	92.19	160.15	171.35	260.67
Other	21.93	16.91	8.96	28.54	30.41	22.78	28.14	37.41	49.08
Charges and miscellaneous	109.82	122.36	79.59	113.37	58.07	92.99	71.61	156.10	125.93
Utility and liquor store revenue .....	.05	—	—	—	—	—	.05	.06	1.42
Employee retirement revenue .....	.80	1.65	—	—	—	—	—	—	—
Expenditure	347.84	396.63	215.11	315.77	222.05	259.33	298.55	443.77	498.28
General expenditure	347.64	396.31	215.11	315.77	222.05	259.33	298.26	443.66	497.42
Current expenditure	313.64	351.90	201.59	288.61	189.96	236.75	277.63	415.10	461.05
Capital outlay	34.00	44.41	13.53	27.16	32.09	22.58	20.63	28.56	36.37
Education services:									
Education .....	.41	.77	—	—	—	—	.05	.42	.40
Libraries	2.24	1.16	.61	3.89	1.85	1.40	4.25	7.26	5.65
Social services and income maintenance:									
Public welfare	8.94	8.35	8.23	10.63	8.89	6.46	11.93	11.60	8.81
Hospitals	77.78	110.36	47.89	67.60	.34	33.36	19.75	91.95	78.47
Health	14.96	22.37	11.79	7.59	3.73	11.92	6.09	5.59	5.25
Transportation:									
Highways	39.93	31.59	20.43	38.61	23.85	40.92	65.98	79.29	112.89
Capital outlay	12.07	17.78	3.65	8.55	3.82	6.10	6.58	8.43	14.01
Air transportation .....	.97	—	—	1.81	1.95	2.43	2.39	2.74	2.32
Other transportation .....	.34	.70	—	—	—	.01	—	.01	.04
Public safety:									
Police protection	23.07	16.36	17.74	27.33	23.45	27.29	31.23	42.44	54.75
Fire protection	1.07	.27	.77	1.05	.71	1.68	2.30	3.37	5.49
Correction	39.18	49.38	26.57	35.73	29.12	24.40	35.29	26.68	27.60
Protective inspection and regulation .....	.17	.28	—	—	—	.13	.02	.20	.27
Environment and housing:									
Natural resources	4.23	5.19	.55	5.81	1.34	2.04	4.12	4.46	6.12
Parks and recreation	5.02	6.31	3.11	2.62	2.17	.50	5.70	6.83	12.74
Housing and community development .....	.90	1.49	1.07	.01	.19	.01	.37	.49	.72
Sewerage .....	.40	.11	2.67	.03	—	—	.27	.69	1.66
Solid waste management .....	.66	.02	.34	.43	—	1.90	2.04	2.95	1.44
Governmental administration:									
Financial administration	19.89	17.46	13.89	18.41	19.55	20.64	25.38	32.64	38.35
Judicial and legal	30.17	33.66	20.93	28.03	28.91	25.37	25.16	31.96	34.82
General public buildings	10.60	9.43	5.47	8.17	18.54	9.80	9.40	20.81	20.57
Other governmental administration	11.02	4.67	7.37	13.55	15.42	13.74	18.48	29.78	38.17
Interest on general debt	42.70	66.79	18.90	32.47	25.98	17.63	9.79	17.90	8.62
Other and unallocable	12.99	9.58	6.79	12.01	16.07	17.71	18.27	23.58	32.28
Utility and liquor store expenditure .....	.05	—	—	—	—	—	.29	.11	.86
Employee retirement expenditure .....	.15	.32	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	545.76	861.99	232.39	436.09	296.73	194.77	120.02	228.04	110.06
Exhibit: Salaries and wages	125.64	144.82	91.85	122.46	86.89	86.28	99.70	142.45	154.40

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
UTAH									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	29	1	1	2	—	1	3	11	10
Population, 1990	1 722 850	725 956	263 590	346 271	—	70 183	111 646	167 456	37 748
Revenue	584 750	283 488	34 965	65 544	—	10 578	28 931	139 106	22 138
General revenue	584 750	283 488	34 965	65 544	—	10 578	28 931	139 106	22 138
Intergovernmental revenue	135 867	59 488	5 651	16 303	—	3 482	9 583	31 099	10 261
Federal Government	27 498	5 796	1 994	1 725	—	1 129	5 396	9 383	2 075
State government	101 382	51 632	3 382	14 445	—	1 915	3 953	18 090	7 965
From own sources	448 883	224 000	29 314	49 241	—	7 096	19 348	108 007	11 877
Taxes	281 314	169 215	15 053	33 836	—	5 203	9 159	41 509	7 339
Property	215 433	116 949	13 774	31 835	—	4 804	7 168	35 503	5 400
Other	65 881	52 266	1 279	2 001	—	399	1 991	6 006	1 939
Charges and miscellaneous	167 569	54 785	14 261	15 405	—	1 893	10 189	66 498	4 538
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	556 103	256 452	37 058	69 650	—	10 588	29 604	129 974	22 777
General expenditure	556 103	256 452	37 058	69 650	—	10 588	29 604	129 974	22 777
Current expenditure	501 618	239 543	34 916	59 139	—	9 467	24 706	113 736	20 111
Capital outlay	54 485	16 909	2 142	10 511	—	1 121	4 898	16 238	2 666
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	14 951	8 935	—	3 699	—	40	770	1 250	257
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	14 978	21	54	10 118	—	26	2 401	2 357	1
Hospitals	11 513	—	—	—	—	—	—	11 257	256
Health	85 877	53 372	5 754	7 085	—	3 334	5 407	10 169	756
Transportation:	—	—	—	—	—	—	—	—	—
Highways	53 147	14 324	2 269	4 258	—	1 230	4 460	18 851	7 755
Capital outlay	11 731	2 772	98	1 438	—	93	2 456	3 704	1 170
Air transportation	90	—	—	—	—	—	—	14	55
Other transportation	18 813	18 813	—	—	—	—	—	—	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	48 473	23 930	4 574	5 133	—	1 093	2 667	8 429	2 647
Fire protection	13 755	11 411	332	206	—	221	201	890	494
Correction	36 741	17 561	2 202	6 618	—	1 218	2 700	5 483	959
Protective inspection and regulation	2 354	2 260	—	—	—	94	—	—	—
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	7 333	2 877	219	2 027	—	84	509	1 213	404
Parks and recreation	26 982	21 673	159	1 773	—	300	174	1 661	1 242
Housing and community development	2 179	2 049	—	—	—	—	—	59	71
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	8 237	6 043	—	1 457	—	—	—	562	175
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	36 017	13 865	5 544	5 656	—	648	2 149	6 418	1 737
Judicial and legal	22 679	11 565	1 903	2 156	—	365	1 556	3 873	1 261
General public buildings	10 434	2 147	3 900	660	—	156	905	2 079	587
Other governmental administration	15 951	5 562	1 742	2 404	—	414	1 133	3 659	1 037
Interest on general debt	61 676	15 465	5 755	4 567	—	258	164	34 807	660
Other and unallocable	63 923	24 579	2 651	11 833	—	1 086	4 408	16 943	2 423
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	806 221	193 891	55 222	56 813	—	3 170	1 945	485 091	10 089
Exhibit: Salaries and wages	174 697	81 156	14 967	26 168	—	3 915	11 492	31 683	5 316
PERCENT DISTRIBUTION									
Number of counties	100.0	3.4	3.4	6.9	—	3.4	10.3	37.9	34.5
Population, 1990	100.0	42.1	15.3	20.1	—	4.1	6.5	9.7	2.2
Revenue	100.0	48.5	6.0	11.2	—	1.8	4.9	23.8	3.8
General revenue	100.0	48.5	6.0	11.2	—	1.8	4.9	23.8	3.8
Intergovernmental revenue	100.0	43.8	4.2	12.0	—	2.6	7.1	22.9	7.6
Federal Government	100.0	21.1	7.3	6.3	—	4.1	19.6	34.1	7.5
State government	100.0	50.9	3.3	14.2	—	1.9	3.9	17.8	7.9
From own sources	100.0	49.9	6.5	11.0	—	1.6	4.3	24.1	2.6
Taxes	100.0	60.2	5.4	12.0	—	1.8	3.3	14.8	2.6
Property	100.0	54.3	6.4	14.8	—	2.2	3.3	16.5	2.5
Other	100.0	79.3	1.9	3.0	—	.6	3.0	9.1	2.9
Charges and miscellaneous	100.0	32.7	8.5	9.2	—	1.1	6.1	39.7	2.7
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	46.1	6.7	12.5	—	1.9	5.3	23.4	4.1
General expenditure	100.0	46.1	6.7	12.5	—	1.9	5.3	23.4	4.1
Current expenditure	100.0	47.8	7.0	11.8	—	1.9	4.9	22.7	4.0
Capital outlay	100.0	31.0	3.9	19.3	—	2.1	9.0	29.8	4.9
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	100.0	59.8	—	24.7	—	.3	5.2	8.4	1.7
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	100.0	.1	.4	67.6	—	.2	16.0	15.7	—
Hospitals	100.0	—	—	—	—	—	—	97.8	2.2
Health	100.0	62.1	6.7	8.3	—	3.9	6.3	11.8	9

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	27.0	4.3	8.0	—	2.3	8.4	35.5	14.6
Capital outlay	100.0	23.6	.8	12.3	—	.8	20.9	31.6	10.0
Air transportation	100.0	—	—	—	—	23.3	—	15.6	61.1
Other transportation	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	49.4	9.4	10.6	—	2.3	5.5	17.4	5.5
Fire protection	100.0	83.0	2.4	1.5	—	1.6	1.5	6.5	3.6
Correction	100.0	47.8	6.0	18.0	—	3.3	7.3	14.9	2.6
Protective inspection and regulation	100.0	96.0	—	—	—	4.0	—	—	—
Environment and housing:									
Natural resources	100.0	39.2	3.0	27.6	—	1.1	6.9	16.5	5.5
Parks and recreation	100.0	80.3	.6	6.6	—	1.1	.6	6.2	4.6
Housing and community development	100.0	94.0	—	—	—	—	—	2.7	3.3
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	73.4	—	17.7	—	—	—	6.8	2.1
Governmental administration:									
Financial administration	100.0	38.5	15.4	15.7	—	1.8	6.0	17.8	4.8
Judicial and legal	100.0	51.0	8.4	9.5	—	1.6	6.9	17.1	5.6
General public buildings	100.0	20.6	37.4	6.3	—	1.5	8.7	19.9	5.6
Other governmental administration	100.0	34.9	10.9	15.1	—	2.6	7.1	22.9	6.5
Interest on general debt	100.0	25.1	9.3	7.4	—	.4	.3	56.4	1.1
Other and unallocable	100.0	38.5	4.1	18.5	—	1.7	6.9	26.5	3.8
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	24.0	6.8	7.0	—	.4	.2	60.2	1.3
Exhibit: Salaries and wages	100.0	46.5	8.6	15.0	—	2.2	6.6	18.1	3.0
PER CAPITA (DOLLARS)									
Revenue	339.41	390.50	132.65	189.29	—	150.72	259.13	830.70	586.47
General revenue	339.41	390.50	132.65	189.29	—	150.72	259.13	830.70	586.47
Intergovernmental revenue	78.86	81.94	21.44	47.08	—	49.61	85.83	185.71	271.83
Federal Government	15.96	7.98	7.56	4.98	—	16.09	48.33	56.03	54.97
State government	58.85	71.12	12.83	41.72	—	27.29	35.41	108.03	211.00
From own sources	260.55	308.56	111.21	142.20	—	101.11	173.30	644.99	314.64
Taxes	163.28	233.09	57.11	97.72	—	74.13	82.04	247.88	194.42
Property	125.04	161.10	52.26	91.94	—	68.45	64.20	212.01	143.05
Other	38.24	72.00	4.85	5.78	—	5.69	17.83	35.87	51.37
Charges and miscellaneous	97.26	75.47	54.10	44.49	—	26.97	91.26	397.11	120.22
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	322.78	353.26	140.59	201.14	—	150.86	265.16	776.17	603.40
General expenditure	322.78	353.26	140.59	201.14	—	150.86	265.16	776.17	603.40
Current expenditure	291.16	329.97	132.46	170.79	—	134.89	221.29	679.20	532.77
Capital outlay	31.62	23.29	8.13	30.35	—	15.97	43.87	96.97	70.63
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	8.68	12.31	—	10.68	—	.57	6.90	7.46	6.81
Social services and income maintenance:									
Public welfare	8.69	.03	.20	29.22	—	.37	21.51	14.08	.03
Hospitals	6.68	—	—	—	—	—	—	67.22	6.78
Health	49.85	73.52	21.83	20.46	—	47.50	48.43	60.73	20.03
Transportation:									
Highways	30.85	19.73	8.61	12.30	—	17.53	39.95	112.57	205.44
Capital outlay	6.81	3.82	.37	4.15	—	1.33	22.00	22.12	31.00
Air transportation .....	.05	—	—	—	—	.30	—	.08	1.46
Other transportation	10.92	25.91	—	—	—	—	—	—	—
Public safety:									
Police protection	28.14	32.96	17.35	14.82	—	15.57	23.89	50.34	70.12
Fire protection	7.98	15.72	1.26	.59	—	3.15	1.80	5.31	13.09
Correction	21.33	24.19	8.35	19.11	—	17.35	24.18	32.74	25.41
Protective inspection and regulation	1.37	3.11	—	—	—	1.34	—	—	—
Environment and housing:									
Natural resources	4.26	3.96	.83	5.85	—	1.20	4.56	7.24	10.70
Parks and recreation	15.66	29.85	.60	5.12	—	4.27	1.56	9.92	32.90
Housing and community development	1.26	2.82	—	—	—	—	—	.35	1.88
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	4.78	8.32	—	4.21	—	—	—	3.36	4.64
Governmental administration:									
Financial administration	20.91	19.10	21.03	16.33	—	9.23	19.25	38.33	46.02
Judicial and legal	13.16	15.93	7.22	6.23	—	5.20	13.94	23.13	33.41
General public buildings	6.06	2.96	14.80	1.91	—	2.22	8.11	12.42	15.55
Other governmental administration	9.26	7.66	6.61	6.94	—	5.90	10.15	21.85	27.47
Interest on general debt	35.80	21.30	21.83	13.19	—	3.68	1.47	207.86	17.48
Other and unallocable	37.10	33.86	10.06	34.17	—	15.47	39.48	101.18	64.19
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	467.96	267.08	209.50	164.07	—	45.17	17.42	2 896.83	267.27
Exhibit: Salaries and wages	101.40	111.79	56.78	75.57	—	55.78	102.93	189.20	140.83

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
VERMONT									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	14	—	—	—	1	3	6	2	2
Population, 1990	562 758	—	—	—	131 761	171 125	204 361	43 788	11 723
Revenue	3 077	—	—	—	494	852	1 296	319	116
General revenue	3 077	—	—	—	494	852	1 296	319	116
Intergovernmental revenue	35	—	—	—	9	2	22	2	—
Federal Government	7	—	—	—	—	—	7	—	—
State government	28	—	—	—	9	2	15	2	—
From own sources	3 042	—	—	—	485	850	1 274	317	116
Taxes	2 843	—	—	—	400	792	1 230	308	113
Property	2 841	—	—	—	400	792	1 228	308	113
Other	2	—	—	—	—	—	2	—	—
Charges and miscellaneous	199	—	—	—	85	58	44	9	3
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	2 699	—	—	—	539	653	1 116	288	103
General expenditure	2 699	—	—	—	539	653	1 116	288	103
Current expenditure	2 525	—	—	—	539	595	1 087	236	68
Capital outlay	174	—	—	—	—	58	29	52	35
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—
Transportation:	—	—	—	—	—	—	—	—	—
Highways	—	—	—	—	—	—	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:	—	—	—	—	—	—	—	—	—
Police protection	632	—	—	—	95	139	257	103	38
Fire protection	1	—	—	—	—	—	1	—	—
Correction	29	—	—	—	—	—	29	—	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:	—	—	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	1	—	—	—	—	—	1	—	—
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	1	—	—	—	—	—	1	—	—
Governmental administration:	—	—	—	—	—	—	—	—	—
Financial administration	107	—	—	—	5	21	69	5	7
Judicial and legal	597	—	—	—	192	156	189	52	8
General public buildings	467	—	—	—	—	69	310	44	44
Other governmental administration	746	—	—	—	247	186	253	55	5
Interest on general debt	5	—	—	—	—	2	2	1	—
Other and unallocable	113	—	—	—	—	80	4	28	1
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	34	—	—	—	—	—	—	34	—
Exhibit: Salaries and wages	1 414	—	—	—	363	388	518	117	28
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	7.1	21.4	42.9	14.3	14.3
Population, 1990	100.0	—	—	—	23.4	30.4	36.3	7.8	2.1
Revenue	100.0	—	—	—	16.1	27.7	42.1	10.4	3.8
General revenue	100.0	—	—	—	16.1	27.7	42.1	10.4	3.8
Intergovernmental revenue	100.0	—	—	—	25.7	5.7	62.9	5.7	—
Federal Government	100.0	—	—	—	—	—	100.0	—	—
State government	100.0	—	—	—	32.1	7.1	53.6	7.1	—
From own sources	100.0	—	—	—	15.9	27.9	41.9	10.4	3.8
Taxes	100.0	—	—	—	14.1	27.9	43.3	10.8	4.0
Property	100.0	—	—	—	14.1	27.9	43.2	10.8	4.0
Other	100.0	—	—	—	—	—	100.0	—	—
Charges and miscellaneous	100.0	—	—	—	42.7	29.1	22.1	4.5	1.5
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	20.0	24.2	41.3	10.7	3.8
General expenditure	100.0	—	—	—	20.0	24.2	41.3	10.7	3.8
Current expenditure	100.0	—	—	—	21.3	23.6	43.0	9.3	2.7
Capital outlay	100.0	—	—	—	—	33.3	16.7	29.9	20.1
Education services:	—	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—	—
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	—	—	—	—	—	—	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	—	—	15.0	22.0	40.7	16.3	6.0
Fire protection	100.0	—	—	—	—	—	100.0	—	—
Correction	100.0	—	—	—	—	—	100.0	—	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	—	—	—	—	—	100.0	—	—
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	—	—	—	—	—	100.0	—	—
Governmental administration:									
Financial administration	100.0	—	—	—	4.7	19.6	64.5	4.7	6.5
Judicial and legal	100.0	—	—	—	32.2	26.1	31.7	8.7	1.3
General public buildings	100.0	—	—	—	—	14.8	66.4	9.4	9.4
Other governmental administration	100.0	—	—	—	33.1	24.9	33.9	7.4	.7
Interest on general debt	100.0	—	—	—	—	40.0	40.0	20.0	—
Other and unallocable	100.0	—	—	—	—	70.8	3.5	24.8	.9
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	—	—	100.0	—
Exhibit: Salaries and wages	100.0	—	—	—	25.7	27.4	36.6	8.3	2.0
PER CAPITA (DOLLARS)									
Revenue	5.47	—	—	—	3.75	4.98	6.34	7.29	9.90
General revenue	5.47	—	—	—	3.75	4.98	6.34	7.29	9.90
Intergovernmental revenue .....	.06	—	—	—	.07	.01	.11	.05	—
Federal Government .....	.01	—	—	—	—	—	.03	—	—
State government .....	.05	—	—	—	.07	.01	.07	.05	—
From own sources	5.41	—	—	—	3.68	4.97	6.23	7.24	9.90
Taxes	5.05	—	—	—	3.04	4.63	6.02	7.03	9.64
Property	5.05	—	—	—	3.04	4.63	6.01	7.03	9.64
Other	—	—	—	—	—	—	.01	—	—
Charges and miscellaneous .....	.35	—	—	—	.65	.34	.22	.21	.26
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	4.80	—	—	—	4.09	3.82	5.46	6.58	8.79
General expenditure	4.80	—	—	—	4.09	3.82	5.46	6.58	8.79
Current expenditure	4.49	—	—	—	4.09	3.48	5.32	5.39	5.80
Capital outlay .....	.31	—	—	—	—	.34	.14	1.19	2.99
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—
Transportation:									
Highways	—	—	—	—	—	—	—	—	—
Capital outlay	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	1.12	—	—	—	.72	.81	1.26	2.35	3.24
Fire protection	—	—	—	—	—	—	—	—	—
Correction .....	.05	—	—	—	—	—	.14	—	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	—	—	—	—	—	—	—	—	—
Governmental administration:									
Financial administration .....	.19	—	—	—	.04	.12	.34	.11	.60
Judicial and legal	1.06	—	—	—	1.46	.91	.92	1.19	.68
General public buildings .....	.83	—	—	—	—	.40	1.52	1.00	3.75
Other governmental administration	1.33	—	—	—	1.87	1.09	1.24	1.26	.43
Interest on general debt .....	.01	—	—	—	—	.01	.01	.02	—
Other and unallocable .....	.20	—	—	—	—	.47	.02	.64	.09
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	.06	—	—	—	—	—	—	.78	—
Exhibit: Salaries and wages	2.51	—	—	—	2.75	2.27	2.53	2.67	2.39

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
VIRGINIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	95	1	—	4	—	11	26	38	15
Population, 1990	3 935 972	818 584	—	813 777	—	714 115	901 570	585 840	102 086
Revenue	6 965 435	2 228 631	—	1 740 297	—	1 070 264	1 111 544	674 900	139 799
General revenue	6 494 979	1 931 185	—	1 609 507	—	1 041 859	1 099 865	672 770	139 793
Intergovernmental revenue	2 101 096	324 397	—	432 701	—	363 713	557 123	359 030	64 132
Federal Government	93 933	30 917	—	36 442	—	8 877	9 443	6 077	2 177
State government	1 952 693	270 169	—	391 170	—	342 833	539 035	348 246	61 240
From own sources	4 393 883	1 606 788	—	1 176 806	—	678 146	542 742	313 740	75 661
Taxes	3 446 705	1 238 320	—	920 166	—	547 203	430 395	251 407	59 214
Property	2 714 207	1 024 892	—	697 353	—	432 986	313 494	196 185	49 297
Other	732 498	213 428	—	222 813	—	114 217	116 901	55 222	9 917
Charges and miscellaneous	947 178	368 468	—	256 640	—	130 943	112 347	62 333	16 447
Utility and liquor store revenue	191 812	60 782	—	88 810	—	28 405	11 679	2 130	6
Employee retirement revenue	278 644	236 664	—	41 980	—	—	—	—	—
Expenditure	7 107 109	2 018 077	—	1 940 325	—	1 039 393	1 142 629	788 359	178 326
General expenditure	6 773 408	1 851 183	—	1 839 608	—	996 167	1 125 258	783 073	178 119
Current expenditure	5 976 959	1 704 720	—	1 573 117	—	857 544	985 935	700 120	155 523
Capital outlay	796 449	146 463	—	266 491	—	138 623	139 323	82 953	22 596
Education services:									
Education	3 746 489	849 263	—	837 368	—	630 066	770 265	540 348	119 179
Libraries	86 876	23 339	—	39 551	—	10 766	7 386	3 782	2 052
Social services and income maintenance:									
Public welfare	298 015	89 607	—	82 220	—	32 202	51 444	34 780	7 762
Hospitals	27	—	—	—	—	—	—	27	—
Health	175 251	76 535	—	58 691	—	16 830	10 886	9 401	2 908
Transportation:									
Highways	148 792	61 714	—	67 214	—	7 885	9 721	2 172	86
Capital outlay	62 366	29 093	—	33 189	—	50	11	—	23
Air transportation	12 697	—	—	9 593	—	333	2 150	621	—
Other transportation	28 737	16 174	—	11 758	—	734	71	—	—
Public safety:									
Police protection	288 954	73 366	—	104 570	—	37 251	36 870	30 182	6 715
Fire protection	193 029	69 669	—	79 233	—	18 044	15 547	8 811	1 725
Correction	168 164	22 455	—	90 402	—	17 799	23 571	11 558	2 379
Protective inspection and regulation	32 716	7 016	—	12 754	—	4 809	4 215	2 936	986
Environment and housing:									
Natural resources	28 022	11 530	—	5 798	—	4 105	2 845	2 905	839
Parks and recreation	110 555	41 731	—	43 983	—	10 756	8 620	4 375	1 090
Housing and community development	96 058	52 696	—	28 791	—	3 375	5 875	3 801	1 520
Sewerage	178 127	78 057	—	51 287	—	33 445	9 588	5 609	141
Solid waste management	154 866	71 585	—	24 874	—	14 337	22 393	14 926	6 751
Governmental administration:									
Financial administration	125 295	26 491	—	39 126	—	21 410	18 102	15 618	4 548
Judicial and legal	84 888	22 812	—	20 980	—	12 999	14 279	10 977	2 841
General public buildings	141 870	46 807	—	39 495	—	21 063	19 137	12 921	2 447
Other governmental administration	92 002	20 376	—	26 684	—	13 471	15 364	12 282	3 825
Interest on general debt	324 272	97 044	—	98 168	—	47 842	39 200	35 698	6 320
Other and unallocable	257 706	92 916	—	67 068	—	36 645	37 729	19 343	4 005
Utility and liquor store expenditure	238 920	92 545	—	80 285	—	43 226	17 371	5 286	207
Employee retirement expenditure	94 781	74 349	—	20 432	—	—	—	—	—
Debt outstanding at end of fiscal year	5 405 842	1 926 906	—	1 494 062	—	881 682	582 682	415 316	105 194
Exhibit: Salaries and wages	3 375 412	1 029 902	—	855 167	—	495 959	561 248	361 829	71 307
PERCENT DISTRIBUTION									
Number of counties	100.0	1.1	—	4.2	—	11.6	27.4	40.0	15.8
Population, 1990	100.0	20.8	—	20.7	—	18.1	22.9	14.9	2.6
Revenue	100.0	32.0	—	25.0	—	15.4	16.0	9.7	2.0
General revenue	100.0	29.7	—	24.8	—	16.0	16.9	10.4	2.2
Intergovernmental revenue	100.0	15.4	—	20.6	—	17.3	26.5	17.1	3.1
Federal Government	100.0	32.9	—	38.8	—	9.5	10.1	6.5	2.3
State government	100.0	13.8	—	20.0	—	17.6	27.6	17.8	3.1
From own sources	100.0	36.6	—	26.8	—	15.4	12.4	7.1	1.7
Taxes	100.0	35.9	—	26.7	—	15.9	12.5	7.3	1.7
Property	100.0	37.8	—	25.7	—	16.0	11.6	7.2	1.8
Other	100.0	29.1	—	30.4	—	15.6	16.0	7.5	1.4
Charges and miscellaneous	100.0	38.9	—	27.1	—	13.8	11.9	6.6	1.7
Utility and liquor store revenue	100.0	31.7	—	46.3	—	14.8	6.1	1.1	—
Employee retirement revenue	100.0	84.9	—	15.1	—	—	—	—	—
Expenditure	100.0	28.4	—	27.3	—	14.6	16.1	11.1	2.5
General expenditure	100.0	27.3	—	27.2	—	14.7	16.6	11.6	2.6
Current expenditure	100.0	28.5	—	26.3	—	14.3	16.5	11.7	2.6
Capital outlay	100.0	18.4	—	33.5	—	17.4	17.5	10.4	2.8
Education services:									
Education	100.0	22.7	—	22.4	—	16.8	20.6	14.4	3.2
Libraries	100.0	26.9	—	45.5	—	12.4	8.5	4.4	2.4
Social services and income maintenance:									
Public welfare	100.0	30.1	—	27.6	—	10.8	17.3	11.7	2.6
Hospitals	100.0	—	—	—	—	—	—	100.0	—
Health	100.0	43.7	—	33.5	—	9.6	6.2	5.4	1.7

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	41.5	—	45.2	—	5.3	6.5	1.5	.1
Capital outlay	100.0	46.6	—	53.2	—	.1	—	—	—
Air transportation	100.0	—	—	75.6	—	2.6	16.9	4.9	—
Other transportation	100.0	56.3	—	40.9	—	2.6	.2	—	—
Public safety:									
Police protection	100.0	25.4	—	36.2	—	12.9	12.8	10.4	2.3
Fire protection	100.0	36.1	—	41.0	—	9.3	8.1	4.6	.9
Correction	100.0	13.4	—	53.8	—	10.6	14.0	6.9	1.4
Protective inspection and regulation	100.0	21.4	—	39.0	—	14.7	12.9	9.0	3.0
Environment and housing:									
Natural resources	100.0	41.1	—	20.7	—	14.6	10.2	10.4	3.0
Parks and recreation	100.0	37.7	—	39.8	—	9.7	7.8	4.0	1.0
Housing and community development	100.0	54.9	—	30.0	—	3.5	6.1	4.0	1.6
Sewerage	100.0	43.8	—	28.8	—	18.8	5.4	3.1	.1
Solid waste management	100.0	46.2	—	16.1	—	9.3	14.5	9.6	4.4
Governmental administration:									
Financial administration	100.0	21.1	—	31.2	—	17.1	14.4	12.5	3.6
Judicial and legal	100.0	26.9	—	24.7	—	15.3	16.8	12.9	3.3
General public buildings	100.0	33.0	—	27.8	—	14.8	13.5	9.1	1.7
Other governmental administration	100.0	22.1	—	29.0	—	14.6	16.7	13.3	4.2
Interest on general debt	100.0	29.9	—	30.3	—	14.8	12.1	11.0	1.9
Other and unallocable	100.0	36.1	—	26.0	—	14.2	14.6	7.5	1.6
Utility and liquor store expenditure	100.0	38.7	—	33.6	—	18.1	7.3	2.2	.1
Employee retirement expenditure	100.0	78.4	—	21.6	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	35.6	—	27.6	—	16.3	10.8	7.7	1.9
Exhibit: Salaries and wages	100.0	30.5	—	25.3	—	14.7	16.6	10.7	2.1
PER CAPITA (DOLLARS)									
Revenue	1 769.69	2 722.54	—	2 138.54	—	1 498.73	1 232.90	1 152.02	1 369.42
General revenue	1 650.16	2 359.18	—	1 977.82	—	1 458.95	1 219.94	1 148.39	1 369.37
Intergovernmental revenue	533.82	396.29	—	531.72	—	509.32	617.95	612.85	628.22
Federal Government	23.87	37.77	—	44.78	—	12.43	10.47	10.37	21.33
State government	496.11	330.04	—	480.68	—	480.08	597.88	594.44	599.89
From own sources	1 116.34	1 962.89	—	1 446.10	—	949.63	602.00	535.54	741.15
Taxes	875.69	1 512.76	—	1 130.73	—	766.27	477.38	429.14	580.04
Property	689.59	1 252.03	—	856.93	—	606.33	347.72	334.88	482.90
Other	186.10	260.73	—	273.80	—	159.94	129.66	94.26	97.14
Charges and miscellaneous	240.65	450.13	—	315.37	—	183.36	124.61	106.40	161.11
Utility and liquor store revenue	48.73	74.25	—	109.13	—	39.78	12.95	3.64	.06
Employee retirement revenue	70.79	289.11	—	51.59	—	—	—	—	—
Expenditure	1 805.68	2 465.33	—	2 384.34	—	1 455.50	1 267.38	1 345.69	1 746.82
General expenditure	1 720.90	2 261.45	—	2 260.58	—	1 394.97	1 248.11	1 336.67	1 744.79
Current expenditure	1 518.55	2 082.52	—	1 933.11	—	1 200.85	1 093.58	1 195.07	1 523.45
Capital outlay	202.35	178.92	—	327.47	—	194.12	154.53	141.60	221.34
Education services:									
Education	951.86	1 037.48	—	1 028.99	—	882.30	854.36	922.35	1 167.44
Libraries	22.07	28.51	—	48.60	—	15.08	8.19	6.46	20.10
Social services and income maintenance:									
Public welfare	75.72	109.47	—	101.04	—	45.09	57.06	59.37	76.03
Hospitals .....	.01	—	—	—	—	—	—	.05	—
Health	44.53	93.50	—	72.12	—	23.57	12.07	16.05	28.49
Transportation:									
Highways	37.80	75.39	—	82.60	—	11.04	10.78	3.71	.84
Capital outlay	15.85	35.54	—	40.78	—	.07	.01	—	.23
Air transportation	3.23	—	—	11.79	—	.47	2.38	1.06	—
Other transportation	7.30	19.76	—	14.45	—	1.03	.08	—	—
Public safety:									
Police protection	73.41	89.63	—	128.50	—	52.16	40.90	51.52	65.78
Fire protection	49.04	85.11	—	97.36	—	25.27	17.24	15.04	16.90
Correction	42.72	27.43	—	111.09	—	24.92	26.14	19.73	23.30
Protective inspection and regulation	8.31	8.57	—	15.67	—	6.73	4.68	5.01	9.66
Environment and housing:									
Natural resources	7.12	14.09	—	7.12	—	5.75	3.16	4.96	8.22
Parks and recreation	28.09	50.98	—	54.05	—	15.06	9.56	7.47	10.68
Housing and community development	24.41	64.37	—	35.38	—	4.73	6.52	6.49	14.89
Sewerage	45.26	95.36	—	63.02	—	46.83	10.63	9.57	1.38
Solid waste management	39.35	87.45	—	30.57	—	20.08	24.84	25.48	66.13
Governmental administration:									
Financial administration	31.83	32.36	—	48.08	—	29.98	20.08	26.66	44.55
Judicial and legal	21.57	27.87	—	25.78	—	18.20	15.84	18.74	27.83
General public buildings	36.04	57.18	—	48.53	—	29.50	21.23	22.06	23.97
Other governmental administration	23.37	24.89	—	32.79	—	18.86	17.04	20.96	37.47
Interest on general debt	82.39	118.55	—	120.63	—	66.99	43.48	60.93	61.91
Other and unallocable	65.47	113.51	—	82.42	—	51.32	41.85	33.02	39.23
Utility and liquor store expenditure	60.70	113.05	—	98.66	—	60.53	19.27	9.02	2.03
Employee retirement expenditure	24.08	90.83	—	25.11	—	—	—	—	—
Debt outstanding at end of fiscal year	1 373.45	2 353.95	—	1 835.96	—	1 234.65	646.30	708.92	1 030.44
Exhibit: Salaries and wages	857.58	1 258.15	—	1 050.86	—	694.51	622.52	617.62	698.50

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
WASHINGTON									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	39	2	2	4	2	8	8	6	7
Population, 1990	4 866 692	2 093 522	827 006	777 845	240 340	508 874	280 256	96 887	41 962
Revenue	1 970 952	912 799	280 990	257 088	75 940	228 718	107 700	60 043	47 674
General revenue	1 969 557	912 799	280 990	256 284	75 940	228 323	107 504	60 043	47 674
Intergovernmental revenue	596 004	248 514	76 176	82 271	24 042	64 924	47 125	23 917	29 035
Federal Government	36 445	20 956	13 136	1 227	15	105	545	25	436
State government	469 433	170 036	54 623	72 724	20 621	59 500	42 587	22 037	27 305
From own sources	1 373 553	664 285	204 814	174 013	51 898	163 399	60 379	36 126	18 639
Taxes	890 677	429 896	124 431	122 239	35 427	101 290	43 609	23 162	10 623
Property	562 755	286 400	71 922	73 906	22 314	58 147	29 465	13 061	7 540
Other	327 922	143 496	52 509	48 333	13 113	43 143	14 144	10 101	3 083
Charges and miscellaneous	482 876	234 389	80 383	51 774	16 471	62 109	16 770	12 964	8 016
Utility and liquor store revenue	1 395	—	—	804	—	395	196	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	2 001 057	935 013	300 956	246 794	76 685	219 643	115 035	59 023	47 908
General expenditure	1 994 322	935 013	298 731	245 276	76 685	218 051	114 506	58 286	47 774
Current expenditure	1 668 085	786 060	224 798	209 416	69 545	190 547	98 205	51 812	37 702
Capital outlay	326 237	148 953	73 933	35 860	7 140	27 504	16 301	6 474	10 072
Education services:									
Education	1 397	458	8	105	164	149	192	94	227
Libraries	635	11	—	—	—	143	462	—	19
Social services and income maintenance:									
Public welfare	10 440	3 171	5 706	1 398	—	—	—	2	163
Hospitals	4 314	4 287	—	—	11	—	—	—	16
Health	234 195	172 872	6 750	13 099	8 337	14 786	10 966	4 369	3 016
Transportation:									
Highways	340 760	98 293	46 502	45 456	15 668	60 997	37 996	19 183	16 665
Capital outlay	103 205	44 128	18 841	10 267	3 354	11 949	8 827	3 111	2 728
Air transportation	21 290	4 907	16 202	94	—	—	61	—	2
Other transportation	218	—	189	7	—	—	4	—	—
Public safety:									
Police protection	179 766	72 032	27 422	28 303	6 580	23 905	12 111	5 109	4 304
Fire protection	4 749	3 480	410	662	—	137	60	—	—
Correction	166 353	72 113	31 751	23 784	7 938	18 735	7 494	3 024	1 514
Protective inspection and regulation	37 787	26 933	5 638	2 571	1 124	812	275	350	84
Environment and housing:									
Natural resources	32 605	17 676	2 534	3 785	1 630	3 333	2 157	1 129	361
Parks and recreation	128 131	80 517	13 767	10 915	4 342	11 043	4 404	1 832	1 311
Housing and community development	17 084	9 646	2 155	1 457	287	2 216	425	821	77
Sewerage	40 590	25 235	8 523	4 058	—	1 864	599	311	—
Solid waste management	134 078	59 555	39 648	13 201	2 497	11 511	3 811	2 699	1 156
Governmental administration:									
Financial administration	124 517	38 096	19 096	19 966	6 008	19 574	10 960	6 220	4 597
Judicial and legal	209 145	106 455	28 292	27 199	9 482	19 361	10 626	4 661	3 069
General public buildings	23 327	23 327	—	—	—	—	—	—	—
Other governmental administration	73 788	25 398	11 647	14 645	3 431	7 681	5 205	3 207	2 574
Interest on general debt	74 897	59 338	7 629	4 818	983	1 253	407	306	163
Other and unallocable	134 256	31 213	24 862	29 753	8 203	20 523	6 294	4 952	8 456
Utility and liquor store expenditure	6 735	—	2 225	1 518	—	1 592	529	737	134
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	998 746	725 438	123 794	93 190	23 137	12 612	11 878	5 578	3 119
Exhibit: Salaries and wages	740 375	328 022	112 023	98 359	30 835	88 256	40 866	26 358	15 656
PERCENT DISTRIBUTION									
Number of counties	100.0	5.1	5.1	10.3	5.1	20.5	20.5	15.4	17.9
Population, 1990	100.0	43.0	17.0	16.0	4.9	10.5	5.8	2.0	.9
Revenue	100.0	46.3	14.3	13.0	3.9	11.6	5.5	3.0	2.4
General revenue	100.0	46.3	14.3	13.0	3.9	11.6	5.5	3.0	2.4
Intergovernmental revenue	100.0	41.7	12.8	13.8	4.0	10.9	7.9	4.0	4.9
Federal Government	100.0	57.5	36.0	3.4	—	.3	1.5	.1	1.2
State government	100.0	36.2	11.6	15.5	4.4	12.7	9.1	4.7	5.8
From own sources	100.0	48.4	14.9	12.7	3.8	11.9	4.4	2.6	1.4
Taxes	100.0	48.3	14.0	13.7	4.0	11.4	4.9	2.6	1.2
Property	100.0	50.9	12.8	13.1	4.0	10.3	5.2	2.3	1.3
Other	100.0	43.8	16.0	14.7	4.0	13.2	4.3	3.1	.9
Charges and miscellaneous	100.0	48.5	16.6	10.7	3.4	12.9	3.5	2.7	1.7
Utility and liquor store revenue	100.0	—	—	57.6	—	28.3	14.1	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	46.7	15.0	12.3	3.8	11.0	5.7	2.9	2.4
General expenditure	100.0	46.9	15.0	12.3	3.8	10.9	5.7	2.9	2.4
Current expenditure	100.0	47.1	13.5	12.6	4.2	11.4	5.9	3.1	2.3
Capital outlay	100.0	45.7	22.7	11.0	2.2	8.4	5.0	2.0	3.1
Education services:									
Education	100.0	32.8	.6	7.5	11.7	10.7	13.7	6.7	16.2
Libraries	100.0	1.7	—	—	—	22.5	72.8	—	3.0
Social services and income maintenance:									
Public welfare	100.0	30.4	54.7	13.4	—	—	—	—	1.6
Hospitals	100.0	99.4	—	—	.3	—	—	—	.4
Health	100.0	73.8	2.9	5.6	3.6	6.3	4.7	1.9	1.3

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	28.8	13.6	13.3	4.6	17.9	11.2	5.6	4.9
Capital outlay	100.0	42.8	18.3	9.9	3.2	11.6	8.6	3.0	2.6
Air transportation	100.0	23.0	76.1	.4	—	.1	.3	—	—
Other transportation	100.0	—	86.7	3.2	—	1.8	.5	7.8	—
Public safety:									
Police protection	100.0	40.1	15.3	15.7	3.7	13.3	6.7	2.8	2.4
Fire protection	100.0	73.3	8.6	13.9	—	2.9	1.3	—	—
Correction	100.0	43.3	19.1	14.3	4.8	11.3	4.5	1.8	.9
Protective inspection and regulation	100.0	71.3	14.9	6.8	3.0	2.1	.7	.9	.2
Environment and housing:									
Natural resources	100.0	54.2	7.8	11.6	5.0	10.2	6.6	3.5	1.1
Parks and recreation	100.0	62.8	10.7	8.5	3.4	8.6	3.4	1.4	1.0
Housing and community development	100.0	56.5	12.6	8.5	1.7	13.0	2.5	4.8	.5
Sewerage	100.0	62.2	21.0	10.0	—	4.6	1.5	.8	—
Solid waste management	100.0	44.4	29.6	9.8	1.9	8.6	2.8	2.0	.9
Governmental administration:									
Financial administration	100.0	30.6	15.3	16.0	4.8	15.7	8.8	5.0	3.7
Judicial and legal	100.0	50.9	13.5	13.0	4.5	9.3	5.1	2.2	1.5
General public buildings	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration	100.0	34.4	15.8	19.8	4.6	10.4	7.1	4.3	3.5
Interest on general debt	100.0	79.2	10.2	6.4	1.3	1.7	.5	.4	.2
Other and unallocable	100.0	23.2	18.5	22.2	6.1	15.3	4.7	3.7	6.3
Utility and liquor store expenditure	100.0	—	33.0	22.5	—	23.6	7.9	10.9	2.0
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	72.6	12.4	9.3	2.3	1.3	1.2	.6	.3
Exhibit: Salaries and wages	100.0	44.3	15.1	13.3	4.2	11.9	5.5	3.6	2.1
PER CAPITA (DOLLARS)									
Revenue	404.99	436.01	339.77	330.51	315.97	449.46	384.29	619.72	1 136.12
General revenue	404.70	436.01	339.77	329.48	315.97	448.68	383.59	619.72	1 136.12
Intergovernmental revenue	122.47	118.71	92.11	105.77	100.03	127.58	168.15	246.85	691.94
Federal Government	7.49	10.01	15.88	1.58	.06	.21	1.94	.26	10.39
State government	96.46	81.22	66.05	93.49	85.80	116.92	151.96	227.45	650.71
From own sources	282.24	317.31	247.66	223.71	215.94	321.10	215.44	372.87	444.19
Taxes	183.01	205.35	150.46	157.15	147.40	199.05	155.60	239.06	253.16
Property	115.63	136.80	86.97	95.01	92.84	114.27	105.14	134.81	179.69
Other	67.38	68.54	63.49	62.14	54.56	84.78	50.47	104.26	73.47
Charges and miscellaneous	99.22	111.96	97.20	66.56	68.53	122.05	59.84	133.81	191.03
Utility and liquor store revenue .....	.29	—	—	1.03	—	.78	.70	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	411.17	446.62	363.91	317.28	319.07	431.63	410.46	609.19	1 141.70
General expenditure	409.79	446.62	361.22	315.33	319.07	428.50	408.58	601.59	1 138.51
Current expenditure	342.76	375.47	271.82	269.23	289.36	374.45	350.41	534.77	898.48
Capital outlay	67.03	71.15	89.40	46.10	29.71	54.05	58.16	66.82	240.03
Education services:									
Education .....	.29	.22	.01	.13	.68	.29	.69	.97	5.41
Libraries .....	.13	.01	—	—	—	.28	1.65	—	.45
Social services and income maintenance:									
Public welfare	2.15	1.51	6.90	1.80	—	—	—	.02	3.88
Hospitals .....	.89	2.05	—	—	.05	—	—	—	.38
Health	48.12	82.57	8.16	16.84	34.69	29.06	39.13	45.09	71.87
Transportation:									
Highways	70.02	46.95	56.23	58.44	65.19	119.87	135.58	197.99	397.15
Capital outlay	21.21	21.08	22.78	13.20	13.96	23.48	31.50	32.11	65.01
Air transportation	4.37	2.34	19.59	.12	—	.05	.22	—	.05
Other transportation .....	.04	—	.23	.01	—	.01	—	.18	—
Public safety:									
Police protection	36.94	34.41	33.16	36.39	27.38	46.98	43.21	52.73	102.57
Fire protection .....	.98	1.66	.50	.85	—	.27	.21	—	—
Correction	34.18	34.45	38.39	30.58	33.03	36.82	26.74	31.21	36.08
Protective inspection and regulation	7.76	12.86	6.82	3.31	4.68	1.60	.98	3.61	2.00
Environment and housing:									
Natural resources	6.70	8.44	3.06	4.87	6.78	6.55	7.70	11.65	8.60
Parks and recreation	26.33	38.46	16.65	14.03	18.07	21.70	15.71	18.91	31.24
Housing and community development	3.51	4.61	2.61	1.87	1.19	4.35	1.52	8.47	1.83
Sewerage	8.34	12.05	10.31	5.22	—	3.66	2.14	3.21	—
Solid waste management	27.55	28.45	47.94	16.97	10.39	22.62	13.60	27.86	27.55
Governmental administration:									
Financial administration	25.59	18.20	23.09	25.67	25.00	38.47	39.11	64.20	109.55
Judicial and legal	42.97	50.85	34.21	34.97	39.45	38.05	37.92	48.11	73.14
General public buildings	4.79	11.14	—	—	—	—	—	—	—
Other governmental administration	15.16	12.13	14.08	18.83	14.28	15.09	18.57	33.10	61.34
Interest on general debt	15.39	28.34	9.22	6.19	4.09	2.46	1.45	3.16	3.88
Other and unallocable	27.59	14.91	30.06	38.25	34.13	40.33	22.46	51.11	201.52
Utility and liquor store expenditure	1.38	—	2.69	1.95	—	3.13	1.89	7.61	3.19
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	205.22	346.52	149.69	119.81	96.27	24.78	42.38	57.57	74.33
Exhibit: Salaries and wages	152.13	156.68	135.46	126.45	128.30	173.43	145.82	272.05	373.10

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
WEST VIRGINIA									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	55	—	—	1	—	9	19	16	10
Population, 1990	1 793 477	—	—	207 619	—	637 794	630 915	237 294	79 855
Revenue	476 150	—	—	63 291	—	162 193	144 482	76 706	29 478
General revenue	476 070	—	—	63 291	—	162 113	144 482	76 706	29 478
Intergovernmental revenue	44 350	—	—	3 635	—	16 212	17 924	4 590	1 989
Federal Government	3 907	—	—	424	—	1 453	876	715	439
State government	39 451	—	—	2 828	—	14 270	16 968	3 844	1 541
From own sources	431 720	—	—	59 656	—	145 901	126 558	72 116	27 489
Taxes	139 021	—	—	24 167	—	45 018	45 964	15 889	7 983
Property	131 493	—	—	23 420	—	41 736	44 056	15 016	7 265
Other	7 528	—	—	747	—	3 282	1 908	873	718
Charges and miscellaneous	292 699	—	—	35 489	—	100 883	80 594	56 227	19 506
Utility and liquor store revenue	80	—	—	—	—	80	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	474 963	—	—	62 698	—	163 029	142 925	76 150	30 161
General expenditure	474 245	—	—	62 698	—	162 478	142 830	76 150	30 089
Current expenditure	458 068	—	—	61 547	—	154 701	138 026	74 036	29 758
Capital outlay	16 177	—	—	1 151	—	7 777	4 804	2 114	331
Education services:									
Education	6	—	—	—	—	—	—	6	—
Libraries	8 370	—	—	3 834	—	3 515	890	112	19
Social services and income maintenance:									
Public welfare	142	—	—	—	—	74	59	8	1
Hospitals	41 167	—	—	—	—	—	4 500	32 888	3 779
Health	53 005	—	—	7 379	—	22 953	15 860	4 483	2 330
Transportation:									
Highways	611	—	—	—	—	595	16	—	—
Capital outlay	211	—	—	—	—	211	—	—	—
Air transportation	4 731	—	—	—	—	2 347	1 872	512	—
Other transportation	4 318	—	—	3 775	—	490	2	21	30
Public safety:									
Police protection	20 929	—	—	2 566	—	7 726	8 042	1 883	712
Fire protection	3 435	—	—	27	—	1 032	2 145	183	48
Correction	20 147	—	—	2 621	—	7 091	6 992	2 505	938
Protective inspection and regulation	43	—	—	—	—	43	—	—	—
Environment and housing:									
Natural resources	2 521	—	—	111	—	1 044	713	461	192
Parks and recreation	4 436	—	—	1 411	—	1 181	1 295	178	371
Housing and community development	2 588	—	—	239	—	914	1 413	22	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	3 851	—	—	—	—	2 637	1 069	109	36
Governmental administration:									
Financial administration	28 453	—	—	3 156	—	8 093	10 255	4 796	2 153
Judicial and legal	17 806	—	—	2 644	—	5 457	6 050	2 369	1 286
General public buildings	14 817	—	—	1 338	—	4 742	5 523	2 329	885
Other governmental administration	28 891	—	—	2 061	—	8 500	11 281	4 714	2 335
Interest on general debt	184 080	—	—	27 023	—	72 065	56 013	15 441	13 538
Other and unallocable	29 898	—	—	4 513	—	11 979	8 840	3 130	1 436
Utility and liquor store expenditure	718	—	—	—	—	551	95	—	72
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	2 549 656	—	—	367 913	—	1 018 434	741 065	223 865	198 379
Exhibit: Salaries and wages	144 574	—	—	17 173	—	43 609	47 256	28 097	8 439
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	1.8	—	16.4	34.5	29.1	18.2
Population, 1990	100.0	—	—	11.6	—	35.6	35.2	13.2	4.5
Revenue	100.0	—	—	13.3	—	34.1	30.3	16.1	6.2
General revenue	100.0	—	—	13.3	—	34.1	30.3	16.1	6.2
Intergovernmental revenue	100.0	—	—	8.2	—	36.6	40.4	10.3	4.5
Federal Government	100.0	—	—	10.9	—	37.2	22.4	18.3	11.2
State government	100.0	—	—	7.2	—	36.2	43.0	9.7	3.9
From own sources	100.0	—	—	13.8	—	33.8	29.3	16.7	6.4
Taxes	100.0	—	—	17.4	—	32.4	33.1	11.4	5.7
Property	100.0	—	—	17.8	—	31.7	33.5	11.4	5.5
Other	100.0	—	—	9.9	—	43.6	25.3	11.6	9.5
Charges and miscellaneous	100.0	—	—	12.1	—	34.5	27.5	19.2	6.7
Utility and liquor store revenue	100.0	—	—	—	—	100.0	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	13.2	—	34.3	30.1	16.0	6.4
General expenditure	100.0	—	—	13.2	—	34.3	30.1	16.1	6.3
Current expenditure	100.0	—	—	13.4	—	33.8	30.1	16.2	6.5
Capital outlay	100.0	—	—	7.1	—	48.1	29.7	13.1	2.0
Education services:									
Education	100.0	—	—	—	—	—	—	100.0	—
Libraries	100.0	—	—	45.8	—	42.0	10.6	1.3	.2
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	52.1	41.5	5.6	.7
Hospitals	100.0	—	—	—	—	—	10.9	79.9	9.2
Health	100.0	—	—	13.9	—	43.3	29.9	8.5	4.4

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	—	97.4	2.6	—	—
Capital outlay	100.0	—	—	—	—	100.0	—	—	—
Air transportation	100.0	—	—	—	—	49.6	39.6	10.8	—
Other transportation	100.0	—	—	87.4	—	11.3	—	.5	.7
Public safety:									
Police protection	100.0	—	—	12.3	—	36.9	38.4	9.0	3.4
Fire protection	100.0	—	—	.8	—	30.0	62.4	5.3	1.4
Correction	100.0	—	—	13.0	—	35.2	34.7	12.4	4.7
Protective inspection and regulation	100.0	—	—	—	—	100.0	—	—	—
Environment and housing:									
Natural resources	100.0	—	—	4.4	—	41.4	28.3	18.3	7.6
Parks and recreation	100.0	—	—	31.8	—	26.6	29.2	4.0	8.4
Housing and community development	100.0	—	—	9.2	—	35.3	54.6	.9	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	—	—	—	—	68.5	27.8	2.8	.9
Governmental administration:									
Financial administration	100.0	—	—	11.1	—	28.4	36.0	16.9	7.6
Judicial and legal	100.0	—	—	14.8	—	30.6	34.0	13.3	7.2
General public buildings	100.0	—	—	9.0	—	32.0	37.3	15.7	6.0
Other governmental administration	100.0	—	—	7.1	—	29.4	39.0	16.3	8.1
Interest on general debt	100.0	—	—	14.7	—	39.1	30.4	8.4	7.4
Other and unallocable	100.0	—	—	15.1	—	40.1	29.6	10.5	4.8
Utility and liquor store expenditure	100.0	—	—	—	—	76.7	13.2	—	10.0
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	14.4	—	39.9	29.1	8.8	7.8
Exhibit: Salaries and wages	100.0	—	—	11.9	—	30.2	32.7	19.4	5.8
PER CAPITA (DOLLARS)									
Revenue	265.49	—	—	304.84	—	254.30	229.00	323.25	369.14
General revenue	265.45	—	—	304.84	—	254.18	229.00	323.25	369.14
Intergovernmental revenue	24.73	—	—	17.51	—	25.42	28.41	19.34	24.91
Federal Government	2.18	—	—	2.04	—	2.28	1.39	3.01	5.50
State government	22.00	—	—	13.62	—	22.37	26.89	16.20	19.30
From own sources	240.72	—	—	287.33	—	228.76	200.59	303.91	344.24
Taxes	77.51	—	—	116.40	—	70.58	72.85	66.96	99.97
Property	73.32	—	—	112.80	—	65.44	69.83	63.28	90.98
Other	4.20	—	—	3.60	—	5.15	3.02	3.68	8.99
Charges and miscellaneous	163.20	—	—	170.93	—	158.17	127.74	236.95	244.27
Utility and liquor store revenue .....	.04	—	—	—	—	.13	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	264.83	—	—	301.99	—	255.61	226.54	320.91	377.70
General expenditure	264.43	—	—	301.99	—	254.75	226.39	320.91	376.80
Current expenditure	255.41	—	—	296.44	—	242.56	218.77	312.00	372.65
Capital outlay	9.02	—	—	5.54	—	12.19	7.61	8.91	4.15
Education services:									
Education	—	—	—	—	—	—	—	.03	—
Libraries	4.67	—	—	18.47	—	5.51	1.41	.47	.24
Social services and income maintenance:									
Public welfare .....	.08	—	—	—	—	.12	.09	.03	.01
Hospitals	22.95	—	—	—	—	—	7.13	138.60	47.32
Health	29.55	—	—	35.54	—	35.99	25.14	18.89	29.18
Transportation:									
Highways .....	.34	—	—	—	—	.93	.03	—	—
Capital outlay .....	.12	—	—	—	—	.33	—	—	—
Air transportation	2.64	—	—	—	—	3.68	2.97	2.16	—
Other transportation	2.41	—	—	18.18	—	.77	—	.09	.38
Public safety:									
Police protection	11.67	—	—	12.36	—	12.11	12.75	7.94	8.92
Fire protection	1.92	—	—	.13	—	1.62	3.40	.77	.60
Correction	11.23	—	—	12.62	—	11.12	11.08	10.56	11.75
Protective inspection and regulation .....	.02	—	—	—	—	.07	—	—	—
Environment and housing:									
Natural resources	1.41	—	—	.53	—	1.64	1.13	1.94	2.40
Parks and recreation	2.47	—	—	6.80	—	1.85	2.05	.75	4.65
Housing and community development	1.44	—	—	1.15	—	1.43	2.24	.09	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	2.15	—	—	—	—	4.13	1.69	.46	.45
Governmental administration:									
Financial administration	15.86	—	—	15.20	—	12.69	16.25	20.21	26.96
Judicial and legal	9.93	—	—	12.73	—	8.56	9.59	9.98	16.10
General public buildings	8.26	—	—	6.44	—	7.44	8.75	9.81	11.08
Other governmental administration	16.11	—	—	9.93	—	13.33	17.88	19.87	29.24
Interest on general debt	102.64	—	—	130.16	—	112.99	88.78	65.07	169.53
Other and unallocable	16.67	—	—	21.74	—	18.78	14.01	13.19	17.98
Utility and liquor store expenditure .....	.40	—	—	—	—	.86	.15	—	.90
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 421.63	—	—	1 772.06	—	1 596.81	1 174.59	943.41	2 484.24
Exhibit: Salaries and wages	80.61	—	—	82.71	—	68.37	74.90	118.41	105.68

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
WISCONSIN									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	72	1	2	2	6	13	21	22	5
Population, 1990	4 891 769	959 275	671 800	369 628	767 798	978 713	749 469	364 570	30 516
Revenue	3 129 948	962 438	273 906	182 708	449 756	544 994	446 580	243 601	25 965
General revenue	3 012 007	844 497	273 906	182 708	449 756	544 994	446 580	243 601	25 965
Intergovernmental revenue	1 392 209	407 950	120 156	93 988	205 036	224 820	203 594	119 650	17 015
Federal Government	52 788	33 274	2 512	4 330	7 055	3 070	1 918	610	19
State government	1 237 214	353 531	110 848	85 063	184 088	200 487	180 115	107 381	15 701
From own sources	1 619 798	436 547	153 750	88 720	244 720	320 174	242 986	123 951	8 950
Taxes	746 320	158 260	105 563	44 349	112 074	138 784	110 865	70 356	6 069
Property	652 852	131 148	90 950	43 619	102 424	119 580	96 175	63 224	5 732
Other	93 468	27 112	14 613	730	9 650	19 204	14 690	7 132	337
Charges and miscellaneous	873 478	278 287	48 187	44 371	132 646	181 390	132 121	53 595	2 881
Utility and liquor store revenue	31 174	31 174	—	—	—	—	—	—	—
Employee retirement revenue	86 767	86 767	—	—	—	—	—	—	—
Expenditure	3 248 518	943 869	273 939	189 906	453 587	600 152	500 114	260 455	26 496
General expenditure	3 126 158	821 567	273 939	189 906	453 587	600 152	500 114	260 397	26 496
Current expenditure	2 718 191	676 219	246 989	174 510	406 940	523 112	433 638	233 513	23 270
Capital outlay	407 967	145 348	26 950	15 396	46 647	77 040	66 476	26 884	3 226
Education services:									
Education	32 228	—	10	9 574	11 907	9 714	1 022	1	—
Libraries	22 374	—	3 099	4 327	6 259	4 138	3 359	1 089	103
Social services and income maintenance:									
Public welfare	822 101	164 587	84 813	50 541	140 425	168 511	149 940	57 773	5 511
Hospitals	316 442	257 611	—	—	26 762	23 824	602	7 643	—
Health	357 369	19 008	31 590	33 313	59 907	99 458	76 043	34 892	3 158
Transportation:									
Highways	400 406	18 991	27 465	17 793	51 814	90 959	115 426	70 919	7 039
Capital outlay	147 126	10 376	13 072	7 641	20 289	32 609	39 757	20 553	2 829
Air transportation	39 959	25 926	4 054	2 474	4 470	1 603	424	998	10
Other transportation	1 657	—	212	1 417	—	—	—	11	17
Public safety:									
Police protection	185 971	12 050	24 114	15 249	34 622	45 966	32 212	19 318	2 440
Fire protection	17	—	—	—	—	—	5	7	5
Correction	195 617	96 103	21 982	8 066	19 444	28 465	13 388	7 942	227
Protective inspection and regulation	654	—	269	—	114	211	60	—	—
Environment and housing:									
Natural resources	51 223	501	3 375	2 629	5 282	10 847	15 873	11 227	1 489
Parks and recreation	133 547	93 085	12 387	5 317	6 699	6 429	5 082	4 002	546
Housing and community development	12 946	7 483	148	2 533	894	1 557	11	320	—
Sewerage	421	—	132	—	51	192	38	8	—
Solid waste management	45 154	37	4 278	3 113	9 045	13 028	12 613	2 857	183
Governmental administration:									
Financial administration	56 287	7 538	4 720	3 823	10 034	14 318	8 885	6 229	740
Judicial and legal	131 124	43 446	19 251	7 489	17 392	19 132	14 922	8 537	955
General public buildings	72 453	2 883	6 350	8 176	13 032	22 188	14 149	5 157	518
Other governmental administration	64 979	11 651	10 500	3 667	10 319	10 986	10 580	6 543	733
Interest on general debt	61 196	24 742	4 468	4 424	10 523	8 756	5 368	2 706	209
Other and unallocable	122 033	35 925	10 722	5 981	14 592	19 870	20 112	12 218	2 613
Utility and liquor store expenditure	73 286	73 228	—	—	—	—	—	58	—
Employee retirement expenditure	49 074	49 074	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	931 419	353 745	72 810	60 932	149 715	156 196	99 310	35 500	3 211
Exhibit: Salaries and wages	1 040 819	277 091	82 960	63 354	156 036	202 949	165 574	84 025	8 830
PERCENT DISTRIBUTION									
Number of counties	100.0	1.4	2.8	2.8	8.3	18.1	29.2	30.6	6.9
Population, 1990	100.0	19.6	13.7	7.6	15.7	20.0	15.3	7.5	.6
Revenue	100.0	30.7	8.8	5.8	14.4	17.4	14.3	7.8	.8
General revenue	100.0	28.0	9.1	6.1	14.9	18.1	14.8	8.1	.9
Intergovernmental revenue	100.0	29.3	8.6	6.8	14.7	16.1	14.6	8.6	1.2
Federal Government	100.0	63.0	4.8	8.2	13.4	5.8	3.6	1.2	—
State government	100.0	28.6	9.0	6.9	14.9	16.2	14.6	8.7	1.3
From own sources	100.0	27.0	9.5	5.5	15.1	19.8	15.0	7.7	.6
Taxes	100.0	21.2	14.1	5.9	15.0	18.6	14.9	9.4	.8
Property	100.0	20.1	13.9	6.7	15.7	18.3	14.7	9.7	.9
Other	100.0	29.0	15.6	.8	10.3	20.5	15.7	7.6	.4
Charges and miscellaneous	100.0	31.9	5.5	5.1	15.2	20.8	15.1	6.1	.3
Utility and liquor store revenue	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue	100.0	100.0	—	—	—	—	—	—	—
Expenditure	100.0	29.1	8.4	5.8	14.0	18.5	15.4	8.0	.8
General expenditure	100.0	26.3	8.8	6.1	14.5	19.2	16.0	8.3	.8
Current expenditure	100.0	24.9	9.1	6.4	15.0	19.2	16.0	8.6	.9
Capital outlay	100.0	35.6	6.6	3.8	11.4	18.9	16.3	6.6	.8
Education services:									
Education	100.0	—	—	29.7	36.9	30.1	3.2	—	—
Libraries	100.0	—	13.9	19.3	28.0	18.5	15.0	4.9	.5
Social services and income maintenance:									
Public welfare	100.0	20.0	10.3	6.1	17.1	20.5	18.2	7.0	.7
Hospitals	100.0	81.4	—	—	8.5	7.5	.2	2.4	—
Health	100.0	5.3	8.8	9.3	16.8	27.8	21.3	9.8	.9

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	4.7	6.9	4.4	12.9	22.7	28.8	17.7	1.8
Capital outlay	100.0	7.1	8.9	5.2	13.8	22.2	27.0	14.0	1.9
Air transportation	100.0	64.9	10.1	6.2	11.2	4.0	1.1	2.5	—
Other transportation	100.0	—	12.8	85.5	—	—	—	.7	1.0
Public safety:									
Police protection	100.0	6.5	13.0	8.2	18.6	24.7	17.3	10.4	1.3
Fire protection	100.0	—	—	—	—	—	29.4	41.2	29.4
Correction	100.0	49.1	11.2	4.1	9.9	14.6	6.8	4.1	.1
Protective inspection and regulation	100.0	—	41.1	—	17.4	32.3	9.2	—	—
Environment and housing:									
Natural resources	100.0	1.0	6.6	5.1	10.3	21.2	31.0	21.9	2.9
Parks and recreation	100.0	69.7	9.3	4.0	5.0	4.8	3.8	3.0	.4
Housing and community development	100.0	57.8	1.1	19.6	6.9	12.0	.1	2.5	—
Sewerage	100.0	—	31.4	—	12.1	45.6	9.0	1.9	—
Solid waste management	100.0	.1	9.5	6.9	20.0	28.9	27.9	6.3	.4
Governmental administration:									
Financial administration	100.0	13.4	8.4	6.8	17.8	25.4	15.8	11.1	1.3
Judicial and legal	100.0	33.1	14.7	5.7	13.3	14.6	11.4	6.5	.7
General public buildings	100.0	4.0	8.8	11.3	18.0	30.6	19.5	7.1	.7
Other governmental administration	100.0	17.9	16.2	5.6	15.9	16.9	16.3	10.1	1.1
Interest on general debt	100.0	40.4	7.3	7.2	17.2	14.3	8.8	4.4	.3
Other and unallocable	100.0	29.4	8.8	4.9	12.0	16.3	16.5	10.0	2.1
Utility and liquor store expenditure	100.0	99.9	—	—	—	—	—	.1	—
Employee retirement expenditure	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	38.0	7.8	6.5	16.1	16.8	10.7	3.8	.3
Exhibit: Salaries and wages	100.0	26.6	8.0	6.1	15.0	19.5	15.9	8.1	.8
PER CAPITA (DOLLARS)									
Revenue	639.84	1 003.30	407.72	494.30	585.77	556.85	595.86	668.19	850.87
General revenue	615.73	880.35	407.72	494.30	585.77	556.85	595.86	668.19	850.87
Intergovernmental revenue	284.60	425.27	178.86	254.28	267.04	229.71	271.65	328.19	557.58
Federal Government	10.79	34.69	3.74	11.71	9.19	3.14	2.56	1.67	.62
State government	252.92	368.54	165.00	230.13	239.76	204.85	240.32	294.54	514.52
From own sources	331.13	455.08	228.86	240.03	318.73	327.14	324.21	339.99	293.29
Taxes	152.57	164.98	157.13	119.98	145.97	141.80	147.92	192.98	198.88
Property	133.46	136.72	135.38	118.01	133.40	122.18	128.32	173.42	187.84
Other	19.11	28.26	21.75	1.97	12.57	19.62	19.60	19.56	11.04
Charges and miscellaneous	178.56	290.10	71.73	120.04	172.76	185.34	176.29	147.01	94.41
Utility and liquor store revenue	6.37	32.50	—	—	—	—	—	—	—
Employee retirement revenue	17.74	90.45	—	—	—	—	—	—	—
Expenditure	664.08	983.94	407.77	513.78	590.76	613.21	667.29	714.42	868.27
General expenditure	639.06	856.45	407.77	513.78	590.76	613.21	667.29	714.26	868.27
Current expenditure	555.67	704.93	367.65	472.12	530.01	534.49	578.59	640.52	762.55
Capital outlay	83.40	151.52	40.12	41.65	60.75	78.72	88.70	73.74	105.72
Education services:									
Education	6.59	—	.01	25.90	15.51	9.93	1.36	—	—
Libraries	4.57	—	4.61	11.71	8.15	4.23	4.48	2.99	3.38
Social services and income maintenance:									
Public welfare	168.06	171.57	126.25	136.73	182.89	172.18	200.06	158.47	180.59
Hospitals	64.69	268.55	—	—	34.86	24.34	.80	20.96	—
Health	73.06	19.81	47.02	90.13	78.02	101.62	101.46	95.71	103.49
Transportation:									
Highways	81.85	19.80	40.88	48.14	67.48	92.94	154.01	194.53	230.67
Capital outlay	30.08	10.82	19.46	20.67	26.42	33.32	53.05	56.38	92.71
Air transportation	8.17	27.03	6.03	6.69	5.82	1.64	.57	2.74	.33
Other transportation .....	.34	—	.32	3.83	—	—	—	.03	.56
Public safety:									
Police protection	38.02	12.56	35.89	41.25	45.09	46.97	42.98	52.99	79.96
Fire protection	—	—	—	—	—	—	.01	.02	.16
Correction	39.99	100.18	32.72	21.82	25.32	29.08	17.86	21.78	7.44
Protective inspection and regulation .....	.13	—	.40	—	.15	.22	.08	—	—
Environment and housing:									
Natural resources	10.47	.52	5.02	7.11	6.88	11.08	21.18	30.80	48.79
Parks and recreation	27.30	97.04	18.44	14.38	8.72	6.57	6.78	10.98	17.89
Housing and community development	2.65	7.80	.22	6.85	1.16	1.59	.01	.88	—
Sewerage .....	.09	—	.20	—	.07	.20	.05	.02	—
Solid waste management	9.23	.04	6.37	8.42	11.78	13.31	16.83	7.84	6.00
Governmental administration:									
Financial administration	11.51	7.86	7.03	10.34	13.07	14.63	11.86	17.09	24.25
Judicial and legal	26.81	45.29	28.66	20.26	22.65	19.55	19.91	23.42	31.30
General public buildings	14.81	3.01	9.45	22.12	16.97	22.67	18.88	14.15	16.97
Other governmental administration	13.28	12.15	15.63	9.92	13.44	11.22	14.12	17.95	24.02
Interest on general debt	12.51	25.79	6.65	11.97	13.71	8.95	7.16	7.42	6.85
Other and unallocable	24.95	37.45	15.96	16.18	19.00	20.30	26.83	33.51	85.63
Utility and liquor store expenditure	14.98	76.34	—	—	—	—	—	.16	—
Employee retirement expenditure	10.03	51.16	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	190.41	368.76	108.38	164.85	194.99	159.59	132.51	97.37	105.22
Exhibit: Salaries and wages	212.77	288.85	123.49	171.40	203.23	207.36	220.92	230.48	289.36

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
WYOMING									
AMOUNTS (THOUSAND DOLLARS)									
Number of counties	23	—	—	—	—	2	4	9	8
Population, 1990	453 588	—	—	—	—	134 368	132 652	139 927	46 641
Revenue	392 086	—	—	—	—	73 781	131 389	130 673	56 243
General revenue	392 086	—	—	—	—	73 781	131 389	130 673	56 243
Intergovernmental revenue	63 884	—	—	—	—	11 796	18 593	22 901	10 594
Federal Government	8 760	—	—	—	—	25	2 534	4 363	1 838
State government	49 622	—	—	—	—	10 036	15 272	17 059	7 255
From own sources	328 202	—	—	—	—	61 985	112 796	107 772	45 649
Taxes	175 483	—	—	—	—	30 305	68 578	56 676	19 924
Property	119 587	—	—	—	—	14 210	52 452	36 305	16 620
Other	55 896	—	—	—	—	16 095	16 126	20 371	3 304
Charges and miscellaneous	152 719	—	—	—	—	31 680	44 218	51 096	25 725
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	389 094	—	—	—	—	74 482	129 876	127 335	57 401
General expenditure	389 094	—	—	—	—	74 482	129 876	127 335	57 401
Current expenditure	361 535	—	—	—	—	70 862	119 503	119 051	52 119
Capital outlay	27 559	—	—	—	—	3 620	10 373	8 284	5 282
Education services:									
Education	43 193	—	—	—	—	3 988	19 517	13 877	5 811
Libraries	9 319	—	—	—	—	1 956	4 243	2 141	979
Social services and income maintenance:									
Public welfare	4 655	—	—	—	—	456	1 258	1 094	1 847
Hospitals	81 224	—	—	—	—	23 053	20 365	26 248	11 558
Health	11 313	—	—	—	—	3 319	4 661	2 462	871
Transportation:									
Highways	26 550	—	—	—	—	3 782	7 636	9 044	6 088
Capital outlay	4 457	—	—	—	—	353	765	1 093	2 246
Air transportation	5 307	—	—	—	—	2 106	372	2 043	786
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	21 268	—	—	—	—	4 034	6 833	7 991	2 410
Fire protection	3 031	—	—	—	—	606	392	1 616	417
Correction	10 612	—	—	—	—	3 154	3 732	2 512	1 214
Protective inspection and regulation	580	—	—	—	—	223	357	—	—
Environment and housing:									
Natural resources	14 592	—	—	—	—	1 889	4 494	5 522	2 687
Parks and recreation	5 172	—	—	—	—	588	2 778	794	1 012
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	2 648	—	—	—	—	—	331	2 022	295
Governmental administration:									
Financial administration	11 684	—	—	—	—	2 985	3 331	3 777	1 591
Judicial and legal	10 413	—	—	—	—	1 892	2 862	3 967	1 692
General public buildings	5 465	—	—	—	—	486	1 901	2 029	1 049
Other governmental administration	18 947	—	—	—	—	2 344	9 022	5 932	1 649
Interest on general debt	46 252	—	—	—	—	2 080	16 189	18 108	9 875
Other and unallocable	56 869	—	—	—	—	15 541	19 602	16 156	5 570
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	603 312	—	—	—	—	30 416	193 678	235 230	143 988
Exhibit: Salaries and wages	104 445	—	—	—	—	22 123	33 387	34 007	14 928
PERCENT DISTRIBUTION									
Number of counties	100.0	—	—	—	—	8.7	17.4	39.1	34.8
Population, 1990	100.0	—	—	—	—	29.6	29.2	30.8	10.3
Revenue	100.0	—	—	—	—	18.8	33.5	33.3	14.3
General revenue	100.0	—	—	—	—	18.8	33.5	33.3	14.3
Intergovernmental revenue	100.0	—	—	—	—	18.5	29.1	35.8	16.6
Federal Government	100.0	—	—	—	—	.3	28.9	49.8	21.0
State government	100.0	—	—	—	—	20.2	30.8	34.4	14.6
From own sources	100.0	—	—	—	—	18.9	34.4	32.8	13.9
Taxes	100.0	—	—	—	—	17.3	39.1	32.3	11.4
Property	100.0	—	—	—	—	11.9	43.9	30.4	13.9
Other	100.0	—	—	—	—	28.8	28.9	36.4	5.9
Charges and miscellaneous	100.0	—	—	—	—	20.7	29.0	33.5	16.8
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	100.0	—	—	—	—	19.1	33.4	32.7	14.8
General expenditure	100.0	—	—	—	—	19.1	33.4	32.7	14.8
Current expenditure	100.0	—	—	—	—	19.6	33.1	32.9	14.4
Capital outlay	100.0	—	—	—	—	13.1	37.6	30.1	19.2
Education services:									
Education	100.0	—	—	—	—	9.2	45.2	32.1	13.5
Libraries	100.0	—	—	—	—	21.0	45.5	23.0	10.5
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	9.8	27.0	23.5	39.7
Hospitals	100.0	—	—	—	—	28.4	25.1	32.3	14.2
Health	100.0	—	—	—	—	29.3	41.2	21.8	7.7

Table 12. County Government Finances for Population-Size Group of Counties by State: 1991-92—Con.

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

Item	Counties with a 1990 population of—								
	All counties	500,000 or more	250,000 to 499,999	150,000 to 249,999	100,000 to 149,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
PERCENT DISTRIBUTION—Con.									
Transportation:									
Highways	100.0	—	—	—	—	14.2	28.8	34.1	22.9
Capital outlay	100.0	—	—	—	—	7.9	17.2	24.5	50.4
Air transportation	100.0	—	—	—	—	39.7	7.0	38.5	14.8
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	—	—	—	19.0	32.1	37.6	11.3
Fire protection	100.0	—	—	—	—	20.0	12.9	53.3	13.8
Correction	100.0	—	—	—	—	29.7	35.2	23.7	11.4
Protective inspection and regulation	100.0	—	—	—	—	38.4	61.6	—	—
Environment and housing:									
Natural resources	100.0	—	—	—	—	12.9	30.8	37.8	18.4
Parks and recreation	100.0	—	—	—	—	11.4	53.7	15.4	19.6
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	100.0	—	—	—	—	—	12.5	76.4	11.1
Governmental administration:									
Financial administration	100.0	—	—	—	—	25.5	28.5	32.3	13.6
Judicial and legal	100.0	—	—	—	—	18.2	27.5	38.1	16.2
General public buildings	100.0	—	—	—	—	8.9	34.8	37.1	19.2
Other governmental administration	100.0	—	—	—	—	12.4	47.6	31.3	8.7
Interest on general debt	100.0	—	—	—	—	4.5	35.0	39.2	21.4
Other and unallocable	100.0	—	—	—	—	27.3	34.5	28.4	9.8
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	100.0	—	—	—	—	5.0	32.1	39.0	23.9
Exhibit: Salaries and wages	100.0	—	—	—	—	21.2	32.0	32.6	14.3
PER CAPITA (DOLLARS)									
Revenue	864.41	—	—	—	—	549.10	990.48	933.87	1 205.87
General revenue	864.41	—	—	—	—	549.10	990.48	933.87	1 205.87
Intergovernmental revenue	140.84	—	—	—	—	87.79	140.16	163.66	227.14
Federal Government	19.31	—	—	—	—	19.19	19.10	31.18	39.41
State government	109.40	—	—	—	—	74.69	115.13	121.91	155.55
From own sources	723.57	—	—	—	—	461.31	850.32	770.20	978.73
Taxes	386.88	—	—	—	—	225.54	516.98	405.04	427.18
Property	263.65	—	—	—	—	105.75	395.41	259.46	356.34
Other	123.23	—	—	—	—	119.78	121.57	145.58	70.84
Charges and miscellaneous	336.69	—	—	—	—	235.77	333.34	365.16	551.55
Utility and liquor store revenue	—	—	—	—	—	—	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—
Expenditure	857.81	—	—	—	—	554.31	979.07	910.01	1 230.70
General expenditure	857.81	—	—	—	—	554.31	979.07	910.01	1 230.70
Current expenditure	797.06	—	—	—	—	527.37	900.88	850.81	1 117.45
Capital outlay	60.76	—	—	—	—	26.94	78.20	59.20	113.25
Education services:									
Education	95.23	—	—	—	—	29.68	147.13	99.17	124.59
Libraries	20.55	—	—	—	—	14.56	31.99	15.30	20.99
Social services and income maintenance:									
Public welfare	10.26	—	—	—	—	3.39	9.48	7.82	39.60
Hospitals	179.07	—	—	—	—	171.57	153.52	187.58	247.81
Health	24.94	—	—	—	—	24.70	35.14	17.59	18.67
Transportation:									
Highways	58.53	—	—	—	—	28.15	57.56	64.63	130.53
Capital outlay	9.83	—	—	—	—	2.63	5.77	7.81	48.16
Air transportation	11.70	—	—	—	—	15.67	2.80	14.60	16.85
Other transportation	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection	46.89	—	—	—	—	30.02	51.51	57.11	51.67
Fire protection	6.68	—	—	—	—	4.51	2.96	11.55	8.94
Correction	23.40	—	—	—	—	23.47	28.13	17.95	26.03
Protective inspection and regulation	1.28	—	—	—	—	1.66	2.69	—	—
Environment and housing:									
Natural resources	32.17	—	—	—	—	14.06	33.88	39.46	57.61
Parks and recreation	11.40	—	—	—	—	4.38	20.94	5.67	21.70
Housing and community development	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—
Solid waste management	5.84	—	—	—	—	—	2.50	14.45	6.32
Governmental administration:									
Financial administration	25.76	—	—	—	—	22.22	25.11	26.99	34.11
Judicial and legal	22.96	—	—	—	—	14.08	21.58	28.35	36.28
General public buildings	12.05	—	—	—	—	3.62	14.33	14.50	22.49
Other governmental administration	41.77	—	—	—	—	17.44	68.01	42.39	35.36
Interest on general debt	101.97	—	—	—	—	15.48	122.04	129.41	211.72
Other and unallocable	125.38	—	—	—	—	115.66	147.77	115.46	119.42
Utility and liquor store expenditure	—	—	—	—	—	—	—	—	—
Employee retirement expenditure	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year	1 330.09	—	—	—	—	226.36	1 460.05	1 681.09	3 087.16
Exhibit: Salaries and wages	230.26	—	—	—	—	164.64	251.69	243.03	320.06

Table 13. Finances of Individual County Governments by State: 1991-1992

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
				Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
					From Federal Government	From State government	Total	Taxes					
ALABAMA													
1	Autauga -----	34 222	Sept.	4 709	4 709	13	1 851	2 791	2 640	—	4 955	4 955	186
2	Baldwin -----	98 280	Sept.	18 846	18 846	—	5 734	13 112	10 049	—	18 859	18 859	3 289
3	Barbour -----	25 417	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4	Bibb -----	16 576	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5	Blount -----	39 248	Sept.	4 983	4 983	43	2 628	2 275	1 648	—	5 268	5 268	30
6	Bullock -----	11 042	Sept.	2 316	2 316	65	1 129	1 101	887	—	2 341	2 341	66
7	Butler -----	21 892	Sept.	4 555	4 555	—	1 942	2 580	2 064	—	4 374	4 374	42
8	Calhoun -----	116 034	Sept.	12 813	12 813	—	4 940	7 682	4 943	—	12 420	12 420	724
9	Chambers -----	36 876	Sept.	5 985	5 985	16	2 134	3 442	2 245	—	9 541	9 541	1 506
10	Cherokee -----	19 543	Sept.	4 344	4 344	—	2 237	2 082	1 398	—	3 968	3 968	26
11	Chilton -----	32 458	Sept.	7 681	7 681	249	1 892	5 307	3 959	—	7 834	7 586	1 167
12	Choctaw -----	16 018	Sept.	4 130	4 130	—	2 528	1 602	1 351	—	4 125	4 125	227
13	Clarke -----	27 240	Sept.	4 592	4 542	9	2 792	1 445	1 155	50	3 308	3 281	402
14	Clay -----	13 252	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15	Cleburne -----	12 730	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16	Coffee -----	40 240	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17	Colbert -----	51 666	Sept.	7 233	6 442	99	1 667	4 671	2 844	791	7 907	7 145	510
18	Conecuh -----	14 054	Sept.	2 446	2 446	—	1 027	1 419	1 143	—	2 413	2 413	—
19	Coosa -----	11 063	Sept.	2 544	2 544	—	1 317	1 227	808	—	2 332	2 332	—
20	Covington -----	36 478	Sept.	7 393	7 393	—	3 169	4 224	3 065	—	6 839	6 839	858
21	Crenshaw -----	13 635	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22	Cullman -----	67 613	Sept.	19 837	16 437	—	5 227	11 186	9 262	3 400	20 831	17 741	50
23	Dale -----	49 633	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
24	Dallas -----	48 130	Sept.	6 469	6 469	—	3 163	3 235	2 785	—	7 263	7 263	127
25	De Kalb -----	54 651	Sept.	5 805	5 805	191	2 480	3 134	3 027	—	5 618	5 618	100
26	Elmore -----	49 210	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27	Escambia -----	35 518	Sept.	6 777	6 777	40	2 768	3 762	1 869	—	9 877	9 877	2 406
28	Etowah -----	99 840	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29	Fayette -----	17 962	Sept.	6 116	6 116	—	2 666	3 280	1 232	—	6 406	6 406	63
30	Franklin -----	27 814	Sept.	6 221	6 221	—	3 299	2 922	1 071	—	5 956	5 810	797
31	Geneva -----	23 647	Sept.	4 446	4 446	—	1 750	2 696	1 106	—	5 229	5 229	820
32	Greene -----	10 153	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
33	Hale -----	15 498	Sept.	3 075	3 075	—	1 829	1 246	546	—	2 944	2 944	295
34	Henry -----	15 374	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35	Houston -----	81 331	Sept.	15 381	15 381	414	4 404	10 022	7 531	—	15 505	15 505	463
36	Jackson -----	47 796	Sept.	12 323	12 323	7	8 023	4 288	3 566	—	11 456	11 456	4 316
37	Jefferson -----	651 525	Sept.	332 737	306 062	5 736	63 591	231 362	156 019	26 675	319 038	313 305	40 737
38	Lamar -----	15 715	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39	Lauderdale -----	79 661	Sept.	13 311	13 311	61	3 615	9 531	7 336	—	12 793	12 793	352
40	Lawrence -----	31 513	Sept.	7 452	7 452	225	3 661	3 190	2 018	—	7 818	7 812	241
41	Lee -----	87 146	Sept.	7 773	7 773	484	2 639	4 650	2 213	—	8 804	8 804	376
42	Limestone -----	54 135	Sept.	9 760	9 760	118	3 251	6 068	5 292	—	8 885	8 885	156
43	Lowndes -----	12 658	Sept.	2 453	2 453	20	1 434	999	959	—	2 489	2 489	234
44	Macon -----	24 928	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45	Madison -----	238 912	Sept.	48 452	46 584	1 227	4 547	40 547	32 139	1 868	49 263	44 026	1 105
46	Marengo -----	23 084	Sept.	4 993	4 993	—	2 785	2 208	1 574	—	4 307	4 307	306
47	Marion -----	29 830	Sept.	4 232	4 232	—	1 110	3 122	2 443	—	4 621	4 621	—
48	Marshall -----	70 832	Sept.	9 035	9 035	39	4 901	4 057	2 801	—	23 069	23 069	2 262
49	Mobile -----	378 643	Sept.	97 229	97 229	1 510	17 720	77 379	60 486	—	92 818	92 818	21 986
50	Monroe -----	23 968	Sept.	4 846	4 846	—	3 304	1 542	781	—	5 056	5 056	949
51	Montgomery -----	209 085	Sept.	47 949	45 871	84	6 503	37 005	33 837	2 078	56 087	54 369	14 736
52	Morgan -----	100 043	Sept.	11 299	11 299	—	4 701	6 598	4 754	—	11 662	11 662	676
53	Perry -----	12 759	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54	Pickens -----	20 699	Sept.	3 713	3 713	10	1 802	1 804	1 409	—	3 180	3 180	266
55	Pike -----	27 595	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56	Randolph -----	19 881	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57	Russell -----	46 860	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58	St Clair -----	50 009	Sept.	5 700	5 700	7	2 285	3 162	2 839	—	6 319	6 319	585
59	Shelby -----	99 358	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60	Sumter -----	16 174	Sept.	4 954	4 954	10	2 862	2 073	1 463	—	4 404	4 404	226
61	Talladega -----	74 107	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
62	Tallahassee -----	38 826	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
63	Tuscaloosa -----	150 522	Sept.	38 516	38 516	149	9 722	27 314	21 677	—	41 024	41 024	5 054
64	Walker -----	67 670	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65	Washington -----	16 694	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66	Wilcox -----	13 568	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67	Winston -----	22 053	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

Expenditure—Con.												Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
879	112	—	49	1 564	513	52	62	—	—	—	—	—	1 689	1
109	200	—	532	5 167	2 376	1 877	276	1 134	685	—	7 801	7 305	2	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3	3
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4	4
—	205	—	41	2 245	604	412	214	150	—	—	—	—	2 351	5
8	126	—	41	846	151	214	35	—	24	—	400	1 020	6	6
453	3	—	42	1 971	237	137	43	29	428	—	3 360	1 478	7	7
68	—	—	1 810	3 278	990	830	144	173	672	—	9 240	4 077	8	8
1 875	16	—	88	2 164	2 742	1 099	58	297	579	—	10 280	1 423	9	9
62	33	—	66	1 788	607	94	17	46	250	—	2 217	1 596	10	10
7	32	—	21	2 698	736	276	41	176	458	248	7 136	2 192	11	11
12	15	—	112	1 404	309	148	80	469	24	—	400	1 479	12	12
8	7	—	21	2 140	313	55	—	242	—	27	740	1 825	13	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14	14
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16	16
—	78	—	182	2 495	814	632	230	398	6	762	1 953	2 034	17	17
—	—	—	—	885	317	153	—	208	105	—	2 329	1 151	18	18
83	3	—	28	1 096	325	23	4	21	49	—	976	942	19	19
36	98	—	69	3 201	441	—	22	221	275	—	4 024	2 424	20	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21	21
491	—	—	260	5 409	2 448	1 254	228	239	745	3 090	27 510	3 175	22	22
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23	23
—	80	—	2 304	1 650	626	671	82	180	—	—	455	1 421	24	24
218	343	—	87	2 095	683	307	—	—	155	—	1 925	2 577	25	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26	26
39	252	—	157	3 279	727	1 746	47	269	270	—	3 660	2 923	27	27
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28	28
60	57	—	2 567	1 904	421	58	85	187	2	—	30	1 975	29	29
250	9	—	110	2 610	380	227	49	372	178	146	2 565	1 657	30	30
7	—	—	4	2 792	275	133	142	156	97	—	2 116	1 546	31	31
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32	32
30	44	—	244	1 704	236	38	10	118	47	—	477	1 508	33	33
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34	34
123	21	—	1 452	4 643	1 943	969	271	336	1 619	—	24 324	4 941	35	35
29	558	—	23	2 366	1 376	223	136	294	105	—	1 373	3 024	36	36
1 074	33 088	50 246	53 966	29 637	15 628	13 662	15 152	36 338	6 930	5 733	199 108	102 171	37	37
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38	38
2 964	75	—	147	3 788	1 184	682	133	1 506	46	—	642	3 462	39	39
34	305	—	50	3 397	889	258	73	142	35	6	642	2 433	40	40
44	11	—	1 231	2 160	1 118	654	14	959	150	—	3 550	4 280	41	41
1 662	162	—	91	2 657	789	686	64	348	25	—	255	3 134	42	42
116	—	—	21	1 227	314	88	—	39	55	—	930	1 192	43	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44	44
8 644	106	300	2 369	7 228	6 108	1 666	1 375	2 493	849	5 237	14 754	11 371	45	45
24	8	—	30	2 333	355	146	33	110	—	—	305	1 485	46	46
—	2	—	8	1 813	323	331	8	448	47	—	794	1 517	47	47
12 115	249	—	31	3 161	1 811	—	100	26	445	—	19 640	3 026	48	48
2 229	2 693	—	12 435	14 712	8 642	11 684	1 585	923	4 072	—	43 377	28 693	49	49
59	132	—	90	1 788	800	—	332	307	285	—	3 305	1 575	50	50
9 220	686	—	3 201	9 055	4 238	9 515	1 436	665	2 049	1 718	39 644	13 901	51	51
—	445	—	327	3 674	2 734	—	298	14	23	—	1 760	5 140	52	52
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53	53
—	35	—	49	1 388	346	41	24	307	105	—	1 206	951	54	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55	55
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56	56
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57	57
20	33	—	83	2 379	867	458	172	15	101	—	1 303	3 282	58	58
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59	59
2	32	—	82	2 502	585	47	59	247	—	—	—	2 487	60	60
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	61	61
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62	62
130	36	—	1 515	9 373	2 715	3 843	2 519	832	1 181	—	6 336	10 457	63	63
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65	65
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66	66
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67	67

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	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				
ALASKA												
1 Aleutians East Borough	2 464	June	10 193	10 193	311	6 887	2 984	2 419	—	9 314	9 314	1 078
2 Bristol Bay Borough	1 410	June	13 010	13 010	590	7 134	5 286	2 634	—	17 192	17 192	6 186
3 Denali Borough	1 992	June	963	963	90	325	548	513	—	143	143	17
4 Fairbanks North Star Borough	77 720	June	149 522	148 859	2 572	95 047	51 240	38 479	663	145 282	143 754	9 801
5 Haines Borough	2 117	June	4 457	4 457	121	3 619	717	547	—	4 727	4 727	726
6 Kenai Peninsula Borough	40 802	June	122 086	122 086	1 142	74 735	45 724	38 092	—	113 642	113 642	9 590
7 Ketchikan-Gateway Borough	13 828	June	30 785	30 682	50	17 367	13 265	8 434	103	27 075	26 840	3 992
8 Kodiak Island Borough	13 309	June	34 318	33 939	976	24 089	8 874	4 497	379	27 598	27 384	3 850
9 Lake And Peninsula Borough	1 668	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10 Matanuska-Susitna Borough	39 683	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11 North Slope Borough	5 979	June	346 332	342 832	12 238	17 817	312 777	229 561	3 500	329 290	278 597	75 008
12 Northwest Arctic Borough	6 113	June	26 455	26 455	6 006	18 415	2 034	—	—	23 181	23 181	—
ARIZONA												
13 Apache	61 591	June	30 044	30 044	503	8 201	20 003	4 858	—	28 960	28 960	1 403
14 Cochise	97 624	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15 Coconino	96 591	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16 Gila	40 216	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17 Graham	26 554	June	8 317	8 317	1 142	3 339	3 718	2 642	—	7 103	7 103	600
18 Greenlee	8 008	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
19 La Paz	13 844	June	15 219	15 219	568	4 627	9 294	2 575	—	15 199	15 199	761
20 Maricopa	2 122 101	June	1 101 796	1 101 796	26 253	454 590	603 265	285 626	—	1 172 742	1 172 742	113 751
21 Mohave	93 497	June	48 755	48 755	2 724	14 907	29 047	15 566	—	53 271	53 271	6 495
22 Navajo	77 658	June	28 081	28 081	591	14 094	13 373	3 404	—	29 538	29 538	7 189
23 Pima	666 880	June	511 454	511 454	2 979	155 725	349 478	171 166	—	549 544	549 544	62 721
24 Pinal	116 379	June	71 246	71 246	389	19 814	48 734	30 598	—	70 761	70 761	36
25 Santa Cruz	29 676	June	16 627	16 627	317	5 056	10 777	5 981	—	18 662	18 662	794
26 Yavapai	107 714	June	43 357	43 357	1 787	15 266	25 929	19 447	—	41 299	41 299	1 318
27 Yuma	106 895	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
ARKANSAS												
28 Arkansas	21 653	Dec.	3 822	3 822	—	1 728	2 094	1 555	—	3 543	3 543	58
29 Ashley	24 319	Dec.	5 703	5 703	34	2 332	3 282	2 719	—	5 378	5 378	320
30 Baxter	31 186	Dec.	5 619	5 619	—	1 855	3 764	2 680	—	4 918	4 918	505
31 Benton	97 499	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32 Boone	28 297	Dec.	26 512	26 512	—	1 675	24 837	3 248	—	26 065	26 065	721
33 Bradley	11 793	Dec.	10 174	10 174	—	1 208	8 966	1 425	—	9 523	9 523	356
34 Calhoun	5 826	Dec.	1 714	1 714	4	728	982	690	—	1 537	1 537	50
35 Carroll	18 654	Dec.	9 897	9 897	50	1 320	8 527	1 397	—	9 499	9 499	446
36 Chicot	15 713	Dec.	9 330	9 330	41	1 561	7 693	1 354	—	9 298	9 298	217
37 Clark	21 437	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Clay	18 107	Dec.	2 373	2 373	—	959	1 414	1 047	—	2 172	2 172	172
39 Cleburne	19 411	Dec.	7 274	7 274	—	1 429	5 845	2 789	—	7 049	7 049	389
40 Cleveland	7 781	Dec.	1 624	1 624	—	902	722	519	—	1 478	1 478	17
41 Columbia	25 691	Dec.	3 492	3 492	55	1 560	1 877	1 284	—	3 334	3 334	1
42 Conway	19 151	Dec.	3 674	3 674	12	1 270	2 392	2 226	—	2 819	2 819	—
43 Craighead	68 956	Dec.	12 006	12 006	99	2 004	9 903	7 974	—	10 862	10 862	—
44 Crawford	42 493	Dec.	4 567	4 567	35	1 520	2 799	1 311	—	3 777	3 777	330
45 Crittenden	49 939	Dec.	9 328	9 328	—	2 351	6 977	4 469	—	8 566	8 566	157
46 Cross	19 225	Dec.	10 883	10 883	—	1 599	9 239	2 853	—	10 610	10 610	1 103
47 Dallas	9 614	Dec.	2 152	2 152	—	1 049	1 100	640	—	1 689	1 689	—
48 Desha	16 798	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49 Drew	17 369	Dec.	10 978	10 978	—	1 344	9 634	1 956	—	10 842	10 842	1 227
50 Faulkner	60 006	Dec.	4 630	4 630	—	1 371	3 259	2 595	—	3 946	3 946	—
51 Franklin	14 897	Dec.	2 288	2 288	—	1 055	1 217	596	—	2 246	2 246	53
52 Fulton	10 037	Dec.	4 172	4 172	—	950	3 222	530	—	4 006	4 006	60
53 Garland	73 397	Dec.	11 138	11 138	42	3 264	7 078	2 833	—	10 548	10 548	474
54 Grant	13 948	Dec.	2 943	2 943	—	1 019	1 924	890	—	2 731	2 731	188
55 Greene	31 804	Dec.	4 871	4 871	—	1 476	3 395	2 762	—	4 497	4 497	—
56 Hempstead	21 621	Dec.	4 639	4 639	—	1 856	2 783	2 092	—	4 315	4 315	270
57 Hot Spring	26 115	Dec.	18 402	18 402	—	1 882	16 520	2 956	—	17 606	17 606	128
58 Howard	13 569	Dec.	2 936	2 936	—	1 269	1 666	1 094	—	2 980	2 980	31
59 Independence	31 192	Dec.	19 659	19 659	222	1 584	17 808	5 849	—	18 612	18 612	621
60 Izard	11 364	Dec.	1 878	1 878	4	1 131	743	611	—	1 988	1 988	—
61 Jackson	18 944	Dec.	4 019	4 019	4	1 164	2 851	1 817	—	3 550	3 550	220
62 Jefferson	85 487	Dec.	13 983	13 983	13	3 284	10 615	5 936	—	12 852	12 852	574
63 Johnson	18 221	Dec.	9 503	9 503	—	1 042	8 461	1 798	—	9 641	9 641	136
64 Lafayette	9 643	Dec.	2 513	2 513	—	1 241	1 272	687	—	2 238	2 238	221
65 Lawrence	17 457	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66 Lee	13 053	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67 Lincoln	13 690	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68 Little River	13 966	Dec.	11 198	11 198	40	1 199	9 959	1 648	—	11 350	11 350	235
69 Logan	20 557	Dec.	3 950	3 950	103	2 348	1 468	1 106	—	3 155	3 155	269
70 Lonoke	39 268	Dec.	5 994	5 994	56	1 769	4 169	3 417	—	5 417	5 417	—
71 Madison	11 618	Dec.	2 318	2 318	—	934	1 005	2 290	—	2 290	2 290	244
72 Marion	12 001	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73 Miller	38 467	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
74 Mississippi	57 525	Dec.	11 992	11 992	200	4 566	7 226	5 281	—	11 842	11 842	386
75 Monroe	11 333	Dec.	2 391	2 391	—	1 519	872	452	—	2 285	2 285	53

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
5 076	—	—	195	—	—	—	—	—	266	—	6 095	3 742	1		
3 977	—	—	1 213	582	724	—	1 482	3 149	171	—	2 450	4 213	2		
—	—	—	—	—	—	—	—	—	—	—	—	67	3		
99 060	2 423	—	1 680	4 423	—	—	5 548	2 700	9 248	1 528	104 294	77 174	4		
4 120	—	—	16	115	—	—	132	—	5	—	—	2 529	5		
74 125	—	—	1 052	1 780	—	—	882	7 622	8 677	—	93 810	51 926	6		
20 449	—	—	241	—	—	—	399	—	1 687	235	17 284	14 709	7		
20 780	—	—	517	216	—	—	76	2 253	603	214	10 855	14 702	8		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10		
64 470	3 566	2 502	9 736	11 536	6 488	—	3 652	13 672	66 157	50 693	714 218	74 224	11		
19 928	—	—	—	—	—	—	—	—	—	—	—	—	12		
781	664	1	217	3 824	2 339	848	11	48	14 927	—	346 558	6 231	13		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16		
93	1 243	—	258	1 421	746	469	330	77	—	—	—	3 623	17		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18		
103	1 424	—	261	1 962	1 428	1 294	1 233	388	4 168	—	4 890	4 091	19		
9 650	325 529	172 349	75 293	66 998	39 826	105 339	63 581	5 217	107 487	—	1 300 308	350 927	20		
170	2 617	—	1 612	6 546	4 742	5 532	2 428	273	6 951	—	73 557	18 716	21		
185	2 386	—	447	5 767	2 675	870	117	267	6 623	—	102 544	10 405	22		
4 187	111 311	52 727	14 896	27 574	28 501	32 520	29 477	30 436	104 202	—	1 153 129	145 754	23		
589	11 541	—	5 546	10 941	5 091	3 856	1 038	751	9 569	—	103 786	22 903	24		
1 330	1 810	—	986	1 746	2 355	785	89	411	2 988	—	39 669	5 534	25		
670	5 477	163	1 890	8 228	2 687	4 837	742	1 736	1 182	—	12 440	19 354	26		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27		
3	—	2	828	1 241	264	132	56	202	—	—	—	1 983	28		
359	9	—	831	1 432	397	321	18	191	—	—	—	1 277	29		
—	57	—	792	1 723	769	272	76	—	—	—	—	1 600	30		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31		
1	18	21 014	838	1 378	424	115	15	23	94	—	1 779	10 796	32		
—	—	6 671	606	785	155	87	53	176	24	—	1 737	4 022	33		
31	—	—	133	544	165	—	49	133	—	—	—	593	34		
—	36	6 285	537	721	—	—	22	11	277	—	2 542	4 148	35		
—	1	5 640	782	839	213	180	130	105	55	—	888	3 386	36		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37		
—	9	—	231	739	183	195	25	102	—	—	—	857	38		
—	2	2 337	843	975	516	134	32	166	—	—	—	2 743	39		
—	16	—	258	483	163	128	25	6	5	—	45	627	40		
—	—	—	262	1 174	395	221	75	128	—	—	—	1 575	41		
—	—	—	529	606	196	29	25	28	21	—	267	968	42		
—	5	—	717	2 368	776	774	45	—	—	—	—	2 743	43		
—	—	—	225	1 401	478	310	30	—	—	—	—	1 756	44		
—	106	—	1 114	1 233	1 167	1 173	28	681	—	—	—	2 224	45		
—	—	6 884	847	718	465	188	—	110	35	—	505	4 067	46		
3	—	—	379	500	197	102	—	—	—	—	—	643	47		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48		
—	—	7 365	588	796	277	124	15	172	106	—	1 822	4 977	49		
—	—	—	24	1 797	501	385	58	—	—	—	—	—	50		
—	5	—	454	807	121	136	19	6	—	—	—	1 076	51		
—	18	2 571	266	411	192	—	18	—	14	—	140	2 424	52		
9	8	—	1 240	1 620	1 945	—	28	587	1 037	—	12 986	3 647	53		
—	—	—	200	994	259	—	22	113	645	—	8 040	825	54		
—	36	1	444	1 113	382	187	33	79	—	—	—	1 192	55		
—	2	—	825	1 011	231	173	27	202	—	—	—	1 183	56		
—	—	7 587	985	1 134	338	152	25	432	5 630	—	70 234	5 049	57		
—	—	—	563	871	308	124	17	354	—	—	—	924	58		
—	336	3	468	2 360	723	316	147	317	11 157	—	157 342	2 484	59		
—	—	—	788	475	272	—	14	—	—	—	—	690	60		
—	15	—	380	777	406	—	5	160	490	—	5 717	1 034	61		
—	10	—	1 550	2 243	1 098	482	61	258	2 800	—	53 267	3 869	62		
—	—	6 359	290	992	242	103	20	131	144	—	2 294	4 131	63		
—	—	60	435	799	174	121	16	50	34	—	597	1 104	64		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67		
—	9	2 749	383	902	201	196	18	246	5 211	—	91 450	2 389	68		
—	10	—	1 215	861	186	124	20	—	—	—	—	1 288	69		
4	5	—	669	2 005	452	233	48	250	—	—	—	1 383	70		
—	—	—	380	1 030	330	—	8	40	—	—	—	1 200	71		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73		
—	2	49	1 691	1 173	1 034	603	70	314	965	—	13 248	2 470	74		
—	—	—	872	545	137	188	12	18	20	—	—	574	75		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
			General revenue						Utility, liquor, 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				
ARKANSAS—Con.												
1 Montgomery	7 841	Dec.	1 491	1 491	34	923	534	417	—	—	—	—
2 Nevada	10 101	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3 Newton	7 666	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4 Ouachita	30 574	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5 Perry	7 969	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
6 Phillips	28 838	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7 Pike	10 086	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
8 Poinsett	24 664	Dec.	2 817	2 817	—	934	1 883	1 372	—	2 489	2 489	137
9 Polk	17 347	Dec.	3 842	3 842	41	1 724	2 040	1 485	—	3 479	3 479	150
10 Pope	45 883	Dec.	10 380	10 380	—	1 864	8 516	2 514	—	11 296	11 296	423
11 Prairie	9 518	Dec.	1 909	1 909	—	296	1 153	852	—	2 300	2 300	298
12 Pulaski	349 660	Dec.	118 285	118 285	35	10 835	106 930	77 596	—	99 197	99 197	5 907
13 Randolph	16 558	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 St Francis	28 497	Dec.	4 902	4 902	—	1 869	3 033	1 527	—	5 024	5 024	585
15 Saline	64 183	Dec.	31 476	31 476	—	3 239	28 237	5 484	—	29 193	29 193	5 798
16 Scott	10 205	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17 Searcy	7 841	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18 Sebastian	99 590	Dec.	16 310	16 310	48	2 639	13 580	6 992	—	18 425	18 425	1 375
19 Sevier	13 637	Dec.	2 944	2 944	34	1 198	1 661	1 102	—	2 945	2 945	159
20 Sharp	14 109	Dec.	2 669	2 669	—	987	1 682	1 390	—	2 544	2 544	100
21 Stone	9 775	Dec.	2 015	2 015	—	1 034	981	752	—	2 112	2 112	166
22 Union	46 719	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23 Van Buren	14 008	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
24 Washington	113 409	Dec.	22 635	22 635	6	2 998	19 631	16 365	—	22 064	22 064	1 168
25 White	54 676	Dec.	22 410	22 410	—	1 948	20 426	4 219	—	22 332	22 332	1 970
26 Woodruff	9 520	Dec.	2 140	2 140	—	977	1 163	866	—	2 048	2 048	3
27 Yell	17 759	Dec.	10 584	10 584	1	1 777	8 736	746	—	10 167	10 167	564
CALIFORNIA												
28 Alameda	1 279 182	June	1 433 308	1 317 762	5 741	797 384	496 281	311 397	115 546	1 359 194	1 301 323	53 765
29 Alpine	1 113	June	6 336	6 336	276	2 925	2 995	2 044	—	6 258	6 258	214
30 Amador	30 039	June	54 767	54 767	409	10 649	43 503	10 682	—	46 714	46 714	589
31 Butte	182 120	June	185 377	185 187	2 966	134 668	45 563	27 536	190	188 697	187 733	3 095
32 Calaveras	31 998	June	50 342	50 342	766	25 688	23 390	9 880	—	49 057	49 057	722
33 Colusa	16 275	June	23 411	23 326	464	13 022	9 174	6 399	85	23 166	22 761	294
34 Contra Costa	803 732	June	951 720	868 750	13 315	411 084	410 742	258 249	82 970	883 782	835 008	51 576
35 Del Norte	23 460	June	29 308	29 216	82	19 639	9 102	3 376	92	29 575	29 098	605
36 El Dorado	125 995	June	119 885	119 885	7 165	55 343	56 549	42 299	—	124 844	124 844	4 603
37 Fresno	667 490	June	910 558	835 748	6 542	590 177	231 937	118 147	74 810	836 914	806 170	33 961
38 Glenn	24 798	June	40 089	40 089	583	21 783	17 208	6 015	—	38 947	38 947	553
39 Humboldt	119 118	June	115 839	115 839	1 771	79 261	34 642	22 538	—	119 533	119 533	2 415
40 Imperial	109 303	June	126 236	120 730	4 661	78 858	36 930	23 732	5 506	123 514	118 893	1 900
41 Inyo	18 281	June	35 267	35 267	819	12 832	19 386	12 682	—	33 840	33 840	857
42 Kern	543 477	June	805 735	745 182	4 081	417 033	304 419	178 103	60 553	734 299	702 427	38 960
43 Kings	101 469	June	98 783	98 783	57	65 854	31 620	23 840	—	97 803	97 803	766
44 Lake	50 631	June	66 774	66 228	498	36 552	27 879	16 029	546	68 502	67 513	2 871
45 Lassen	27 598	June	32 236	32 236	272	23 140	8 532	5 122	—	33 134	33 134	937
46 Los Angeles	8 863 164	June	12 010 371	10 639 193	174 045	6 387 523	3 840 435	2 807 125	1 371 178	11 025 431	10 420 126	554 977
47 Madera	88 090	June	86 308	85 840	1 228	54 051	30 515	21 896	468	85 001	84 461	1 704
48 Marin	230 096	June	243 145	205 158	3 499	89 085	111 733	75 142	37 987	231 236	214 380	15 435
49 Mariposa	14 302	June	23 464	23 439	416	9 683	12 819	8 862	25	21 708	21 363	507
50 Mendocino	80 345	June	119 133	111 080	53	68 324	41 090	25 348	8 053	115 247	110 138	1 736
51 Merced	178 403	June	360 049	342 364	3 172	163 548	175 055	35 502	17 685	350 755	342 710	7 170
52 Modoc	9 678	June	25 752	25 752	476	12 496	12 462	3 025	—	25 335	25 335	523
53 Mono	9 956	June	21 799	21 799	175	8 236	11 958	8 397	—	20 204	20 204	859
54 Monterey	355 660	June	359 058	358 971	4 413	146 607	205 176	77 821	87	345 564	344 799	1 585
55 Napa	110 785	June	117 005	116 704	1 684	57 760	56 133	36 634	301	113 880	112 151	5 895
56 Nevada	78 510	June	75 329	75 077	1 677	33 103	38 700	23 541	252	77 740	76 531	5 232
57 Orange	2 410 556	June	2 213 869	2 012 752	28 052	821 875	1 105 203	542 876	201 117	2 230 541	2 167 565	451 592
58 Placer	172 796	June	163 478	162 947	3 029	75 380	81 854	58 381	531	166 649	165 191	5 835
59 Plumas	19 739	June	27 890	27 804	215	15 785	11 748	7 463	86	27 875	27 818	887
60 Riverside	1 170 413	June	1 261 484	1 261 196	8 542	663 839	538 244	289 941	288	1 254 510	1 254 199	81 419
61 Sacramento	1 041 219	June	1 490 215	1 399 162	11 522	667 727	716 021	350 583	91 053	1 428 872	1 379 660	122 528
62 San Benito	36 697	June	32 988	32 988	714	21 170	11 104	6 812	—	31 861	31 861	985
63 San Bernardino	1 418 380	June	1 624 597	1 624 597	35 436	943 197	589 685	291 598	96 471	1 696 628	1 633 473	157 912
64 San Diego	2 498 016	June	2 126 459	2 029 814	47 907	1 230 647	691 465	442 080	96 645	2 067 066	1 994 029	115 082
65 San Joaquin	480 628	June	701 601	653 704	7 180	346 371	297 187	107 383	47 897	661 429	637 750	4 007
66 San Luis Obispo	217 162	June	235 188	217 404	2 213	76 311	138 323	73 523	17 784	227 393	220 271	5 222
67 San Mateo	649 623	June	575 019	517 780	2 523	234 630	272 566	174 063	57 239	561 551	529 023	51 621
68 Santa Barbara	369 608	June	465 009	406 556	1 275	162 467	239 407	112 546	58 453	429 645	404 508	19 052
69 Santa Clara	1 497 577	June	1 689 065	1 663 145	42 378	845 719	748 629	497 982	25 920	1 776 080	1 556 693	79 558
70 Santa Cruz	229 734	June	267 416	267 416	10 196	107 271	143 582	68 996	—	262 412	262 412	4 457
71 Shasta	147 036	June	156 671	156 608	3 874	103 837	47 726	28 690	63	160 602	160 504	4 381
72 Sierra	3 318	June	10 025	10 006	260	6 127	3 619	2 441	19	10 077	10 017	1 688
73 Siskiyou	43 531	June	54 748	54 572	2 322	36 206	15 798	9 180	176	55 229	54 877	1 665
74 Solano	340 421	June	251 399	249 516	654	151 977	93 779	58 163	1 883	251 539	246 617	2 283
75 Sonoma	388 222	June	510 130	472 110	12 164	158 977	294 553	123 611	38 020	469 345	440 245	7 058
76 Stanislaus	370 522	June	422 327	393 567	11 750	213 345	164 550	65 911	28 760	436 844	421 147	19 154
77 Sutter	64 415	June	70 480	70 154	1 995	44 082	22 862	15 450	326	68 026	67 574	1 328
78 Tehama	49 625	June	58 598	58 598	75	37 522	20 802	11 187	—	59 241	59 241	1 750
79 Trinity	13 063	June	35 246	35 237	1 606	17 599	15 882	3 578	9	32 307	32 223	546
80 Tulare	311 921	June	389 112	372 474	3 754	252 447	114 213	59 142	16 638	369 247	357 724	8 409
81 Tuolumne	48 456	June	74 741	72 528	1 069	26 659	44 571	16 728	2 213	72 175	70 444	966
82 Ventura	669 016	June	714 891	607 502	7 115	235 050	337 585	205 217	107 389	618 810	578 909	44 589

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	1		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7		
—	7	—	76	890	319	250	35	199	—	—	—	1 243	8		
2	3	—	540	1 289	228	192	12	49	—	—	—	976	9		
—	—	—	1 357	1 912	689	501	73	189	4 524	—	83 020	2 667	10		
1	63	2	139	827	142	198	36	—	—	—	—	761	11		
—	—	—	4 285	6 075	5 078	8 257	73	892	22 222	—	247 391	20 888	12		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13		
—	—	—	1 054	1 182	352	426	39	58	96	—	1 335	1 249	14		
—	35	20 189	754	2 149	824	173	42	6	2 964	—	45 695	11 351	15		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17		
—	4	—	1 218	2 682	1 199	990	730	—	2 839	—	38 368	5 552	18		
30	—	—	496	1 061	242	143	17	138	—	—	—	1 060	19		
—	4	—	327	846	393	—	1	—	—	—	—	850	20		
—	—	—	362	660	262	19	12	134	14	—	140	619	21		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23		
—	135	—	1 259	3 170	1 362	1 297	37	86	300	—	4 020	4 863	24		
—	—	15 346	670	2 119	533	400	—	—	140	—	1 940	6 905	25		
5	1	2	382	619	232	29	22	31	—	—	—	497	26		
1	5	6 962	680	1 015	379	24	27	71	109	—	2 348	3 827	27		
11 665	474 252	207 830	118 598	37 492	26 456	101 592	63 992	—	34 149	57 871	574 070	424 654	28		
519	721	—	474	1 589	800	85	45	7	—	—	1 726	2 273	29		
1 261	3 871	23 597	2 036	2 596	2 454	1 642	162	1 013	—	—	—	27 225	30		
34 857	82 385	—	13 778	9 283	6 709	7 809	663	1 564	1	964	475	50 232	31		
12 026	8 973	—	2 852	4 382	2 969	1 456	187	5 855	—	—	—	16 658	32		
3 249	4 588	—	2 224	2 600	1 611	1 671	352	809	—	405	—	8 811	33		
35 728	262 685	81 817	63 031	37 035	35 010	55 989	12 672	7 112	34 161	48 774	832 380	312 616	34		
1 133	10 628	—	2 798	2 255	1 842	2 186	350	419	1 374	477	19 182	10 781	35		
12 501	23 287	—	13 725	14 902	10 853	8 616	2 359	—	2 060	—	33 875	55 273	36		
41 622	394 050	97 437	62 735	23 576	24 820	46 009	5 093	1 943	12 744	30 744	79 997	237 106	37		
5 198	10 942	6 257	2 944	2 372	1 813	1 466	187	448	—	—	—	10 928	38		
10 097	50 678	—	11 543	8 380	6 262	5 666	440	786	185	—	3 857	39 096	39		
10 223	49 521	—	10 003	5 691	7 128	10 513	901	1 536	129	4 621	6 575	37 615	40		
3 070	5 165	—	3 637	3 089	2 787	2 945	833	638	—	—	—	9 644	41		
41 361	196 534	93 695	43 379	22 505	29 671	43 614	12 698	16 356	15 848	31 872	168 017	245 853	42		
8 736	37 175	—	11 310	3 950	4 663	7 543	1 092	—	721	—	8 750	26 483	43		
5 667	22 296	—	4 972	3 215	3 640	4 823	1 319	4 080	844	989	16 083	23 025	44		
4 440	10 168	—	1 677	3 960	1 330	3 172	81	435	531	—	9 522	13 925	45		
312 169	3 748 589	1 367 335	808 233	182 625	726 980	604 094	407 820	32 329	270 225	605 305	4 350 835	3 241 118	46		
11 153	29 786	—	7 877	6 323	4 359	6 583	592	1 719	556	540	33 286	17 479	47		
22 795	32 190	—	34 972	5 679	9 279	12 653	9 729	3 231	1 467	16 856	54 432	85 287	48		
1 383	4 571	—	1 816	2 669	1 958	1 204	486	857	9	345	259	5 590	49		
24 048	29 746	2 699	10 530	5 163	5 313	5 715	569	1 326	1 484	5 109	23 095	31 887	50		
30 863	110 265	113 633	19 696	6 713	6 486	9 593	2 308	2 760	—	8 045	—	82 677	51		
3 165	4 521	6 044	1 682	3 432	685	685	182	471	—	—	—	9 534	52		
2 164	1 816	1 558	1 798	3 529	1 537	799	364	724	—	—	352	9 396	53		
22 192	81 426	73 968	30 214	11 465	15 028	17 648	12 175	2 365	1 514	765	28 292	96 350	54		
9 224	27 586	—	14 682	3 631	6 334	6 154	3 963	179	1 040	1 029	15 505	33 343	55		
4 306	14 261	—	7 927	9 871	5 778	5 654	95	6 789	1 156	1 209	27 870	28 000	56		
70 192	463 641	—	188 454	88 758	126 434	133 364	207 987	64 586	189 045	62 976	3 386 773	639 436	57		
13 842	38 627	—	16 968	15 262	13 088	10 690	1 265	721	1 165	1 458	10 446	75 554	58		
2 306	5 477	—	2 055	5 690	3 093	1 103	209	508	49	57	106	10 729	59		
70 593	307 070	141 884	76 953	50 395	78 512	97 652	75 530	22 964	98 613	311	978 422	408 290	60		
40 028	518 426	285	101 942	90 415	48 469	90 659	36 480	99 708	85 917	49 212	1 411 301	397 014	61		
3 428	10 840	—	2 034	1 973	1 780	2 416	251	532	88	—	1 680	7 747	62		
60 383	596 106	178 915	116 326	30 539	84 190	85 155	41 310	81 989	79 051	63 155	1 229 440	460 921	63		
76 409	827 774	3 728	251 499	57 338	69 446	127 204	20 708	63 051	30 985	73 037	270 101	551 680	64		
23 397	244 351	134 621	58 793	20 352	18 710	32 361	5 172	6 635	8 970	23 679	161 738	169 954	65		
8 919	44 802	38 701	22 794	10 968	10 714	9 948	3 533	2 996	1 947	7 122	31 290	92 505	66		
47 711	93 504	74 914	60 960	18 713	21 391	68 003	12 634	5 401	5 032	32 528	134 429	213 462	67		
28 394	73 935	—	59 235	18 610	31 344	21 835	14 081	13 477	8 831	25 137	138 647	167 261	68		
90 838	504 729	205 489	153 629	35 795	35 006	144 871	24 394	8 670	23 617	219 387	558 259	680 206	69		
16 155	60 292	—	45 934	8 568	18 164	15 937	4 386	14 404	6 328	—	124 045	70 158	70		
18 694	62 305	—	19 110	8 830	7 703	15 092	365	1 317	675	98	14 035	46 143	71		
1 361	1 404	—	922	2 175	1 255	265	9	221	—	—	60	4 136	72		
6 297	15 619	—	5 298	8 789	3 832	2 741	302	870	—	352	—	24 213	73		
16 866	93 283	—	31 412	6 806	24 237	10 656	1 285	—	4 830	4 922	70 223	93 907	74		
36 599	75 595	100 742	47 295	24 027	18 490	34 701	8 376	13 413	2 997	29 100	91 502	115 146	75		
37 390	154 490	39 449	51 103	11 465	15 241	34 339	2 792	15 608	1 243	15 697	17 302	118 624	76		
12 107	18 179	—	11 240	4 031	3 856	3 167	352	4	—	452	7 351	1 319	77		
8 010	21 464	4 288	4 248	3 757	2 959	3 250	457	121	195	—	3 255	16 220	78		
3 372	5 113	8 523	1 734	4 716	2 090	1 158	69	541	—	84	—	11 234	79		
40 522	165 393	—	43 315	10 123	13 861	17 823	1 615	3 494	2 603	11 523	39 560	109 991	80		
1 756	11 441	22 189	5 408	5 383	3 761	2 490	679	1 138	—	1 731	—	22 516	81		
27 412	107 812	66 871	60 665	21 805	34 942	38 351	20 513	5 072	13 062	39 901	194 874	263 035	82		
8 552	53 239	468	18 667	4 073	3 148	7 933	413	4 372	1 160	2 240	18 847	42 576	83		
4 488	36 182	2 574	5 879	2 819	3 175	4 366	426	51	—	11 722	113 086	20 172	84		

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue				Utility, liquor store, and employee retirement revenue	General expenditure				
				Total	Total	Intergovernmental revenue			Total	Taxes	Total	Capital outlay	
						From Federal Government	From State government						
COLORADO													
1	Adams	265 038	Dec.	158 279	152 574	3 215	45 575	93 798	53 056	5 705	147 086	145 391	7 762
2	Alamosa	13 617	Dec.	11 013	11 013	3 415	2 432	5 139	4 198	—	10 435	10 435	430
3	Arapahoe	391 511	Dec.	158 407	158 407	3 971	30 865	89 802	68 266	—	159 130	159 130	20 453
4	Archuleta	5 345	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5	Baca	4 556	Dec.	3 032	3 032	322	1 126	1 555	1 196	—	3 761	3 761	314
6	Bent	5 048	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7	Boulder	225 339	Dec.	88 585	88 585	4 981	20 218	63 386	47 989	—	88 622	88 622	7 711
8	Chaffee	12 684	Dec.	5 391	5 391	59	2 242	3 060	2 204	—	6 536	6 536	1 642
9	Cheyenne	2 397	Dec.	3 599	3 599	—	1 085	2 514	319	—	4 583	4 583	352
10	Clear Creek	7 619	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11	Conejos	7 453	Dec.	5 676	5 676	325	4 070	1 278	933	—	5 120	5 120	504
12	Costilla	3 190	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13	Crowley	3 946	Dec.	2 983	2 757	—	1 792	908	836	226	2 672	2 443	164
14	Custer	1 926	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15	Delta	20 980	Dec.	10 907	10 907	161	5 179	5 540	4 266	—	10 999	10 999	1 245
16	Dolores	1 504	Dec.	2 099	2 099	42	1 391	647	491	—	2 147	2 147	446
17	Douglas	60 391	Dec.	28 531	28 531	221	5 128	23 067	15 249	—	30 190	30 190	9 109
18	Eagle	21 928	Dec.	20 865	20 865	3 766	2 888	14 211	10 473	—	20 288	20 288	3 919
19	Elbert	9 646	Dec.	5 390	5 390	—	1 536	3 854	2 927	—	5 233	5 233	498
20	El Paso	397 014	Dec.	148 572	142 723	1 006	50 260	91 439	69 354	5 849	142 191	140 435	6 146
21	Fremont	32 273	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22	Garfield	29 974	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23	Gilpin	3 070	Dec.	2 262	2 262	—	749	1 513	1 293	—	2 258	2 258	261
24	Grand	7 966	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25	Gunnison	10 273	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26	Hinsdale	467	Dec.	1 036	1 036	30	403	519	429	—	1 080	1 080	78
27	Huerfano	6 009	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28	Jackson	1 605	Dec.	2 700	2 700	399	1 169	1 116	501	—	3 039	3 039	1 618
29	Jefferson	438 430	Dec.	202 110	202 110	10	40 815	161 285	115 232	—	217 006	217 006	64 998
30	Kiowa	1 688	Dec.	2 741	2 741	—	1 233	1 506	1 361	—	2 609	2 609	75
31	Kit Carson	7 140	Dec.	8 245	8 245	—	2 213	6 032	2 689	—	8 947	8 947	932
32	Lake	6 007	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
33	La Plata	32 284	Dec.	19 483	19 483	202	3 924	15 121	10 138	—	21 253	21 253	4 249
34	Larimer	186 136	Dec.	75 690	73 077	696	26 452	45 318	33 094	2 613	68 558	67 312	3 413
35	Las Animas	13 765	Dec.	9 417	9 417	933	6 048	2 436	1 715	—	8 810	8 810	325
36	Lincoln	4 529	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37	Logan	17 567	Dec.	11 423	11 423	37	5 491	5 742	3 768	—	11 757	11 757	2 272
38	Mesa	93 145	Dec.	59 147	59 147	1 130	19 134	38 804	27 043	—	66 465	66 465	17 787
39	Mineral	558	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
40	Moffat	11 357	Dec.	38 398	38 398	611	5 153	32 508	7 983	—	36 625	36 625	1 207
41	Montezuma	18 672	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42	Montrose	24 423	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
43	Morgan	21 939	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
44	Otero	20 185	Dec.	12 946	12 946	319	8 498	4 044	2 792	—	12 554	12 554	673
45	Ouray	2 295	Dec.	1 681	1 681	98	597	985	733	—	1 056	1 056	—
46	Park	7 174	Dec.	8 322	8 322	319	3 058	4 945	2 880	—	7 033	7 033	1 599
47	Phillips	4 189	Dec.	2 767	2 767	—	1 228	1 539	1 234	—	2 756	2 756	629
48	Pitkin	12 661	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49	Prowers	13 347	Dec.	6 573	6 573	—	3 555	3 018	2 836	—	7 241	7 241	114
50	Pueblo	123 051	Dec.	80 517	80 517	12	35 575	44 075	26 845	—	75 318	75 318	4 093
51	Rio Blanco	5 972	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52	Rio Grande	10 770	Dec.	7 300	7 300	301	3 360	3 572	2 868	—	7 099	7 099	321
53	Routt	14 088	Dec.	15 379	15 364	2 175	3 210	9 659	6 444	15	15 416	15 408	4 877
54	Saguache	4 619	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55	San Juan	745	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56	San Miguel	3 653	Dec.	5 662	5 662	170	1 839	3 489	2 792	—	5 786	5 786	884
57	Sedgwick	2 690	Dec.	4 300	4 300	1	844	3 437	974	—	4 142	4 142	505
58	Summit	12 881	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Teller	12 468	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60	Washington	4 812	Dec.	5 467	5 467	—	2 577	2 735	2 343	—	5 812	5 812	1 609
61	Weld	131 821	Dec.	77 197	77 197	1 841	37 359	37 440	24 330	—	67 417	67 417	3 228
62	Yuma	8 954	Dec.	5 531	5 531	457	2 075	2 984	2 665	—	3 838	3 838	55
DELAWARE													
63	Kent	110 993	June	19 690	19 690	—	2 362	17 328	4 949	—	19 875	19 875	3 368
64	New Castle	441 946	June	172 535	156 751	11 320	5 696	139 187	57 930	15 784	156 596	151 573	9 755
65	Sussex	113 229	June	22 027	21 375	1 144	9	20 222	8 362	652	35 218	34 617	16 273

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
1 252	39 723	—	10 508	14 498	8 617	8 789	3 157	225	25 967	1 695	312 880	51 989	1		
—	4 680	—	482	1 506	359	452	104	182	—	—	—	2 613	2		
—	29 288	—	3 758	15 013	11 539	18 087	887	23	37 259	—	759 959	37 008	3		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4		
—	626	—	225	1 718	263	—	128	—	—	—	—	—	5		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6		
453	19 495	—	5 988	12 196	9 651	5 401	3 781	158	4 751	—	62 708	34 934	7		
—	1 222	—	134	1 246	623	—	117	199	—	—	—	2 954	8		
—	254	1 605	112	1 345	27	—	194	58	1	—	59	1 955	9		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10		
—	2 161	—	659	1 251	123	85	53	12	—	—	—	1 599	11		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12		
—	891	—	57	665	181	106	39	—	—	229	806	593	13		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14		
11	3 479	—	91	2 354	558	331	467	196	864	—	11 542	2 792	15		
—	237	—	38	1 262	123	1	23	—	—	—	—	813	16		
—	1 712	—	317	12 367	3 870	1 031	1 156	248	538	—	6 542	10 188	17		
—	860	—	604	2 677	1 642	899	276	556	790	—	12 152	5 797	18		
—	449	—	58	2 201	344	577	195	—	—	—	1 970	2 098	19		
—	44 577	—	6 980	17 943	6 749	9 757	5 375	—	11 406	1 756	178 917	47 329	20		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22		
—	270	—	47	703	304	18	3	—	—	—	—	800	23		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24		
—	8	—	27	326	136	—	44	86	—	—	—	—	25		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26		
—	153	—	66	844	106	61	1 035	19	—	—	—	674	27		
—	29 551	—	7 730	21 245	13 360	7 782	12 973	139	21 290	—	273 896	62 088	28		
—	—	—	65	1 579	119	—	112	25	—	—	—	731	29		
—	735	3 102	272	2 514	269	96	225	158	—	—	—	1 489	30		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31		
—	2 933	—	239	4 133	1 586	1 285	355	362	1 358	—	18 282	4 793	32		
—	18 268	—	5 261	10 432	5 063	6 228	1 701	1 242	2 415	1 246	32 134	31 613	33		
870	3 338	—	207	1 914	378	61	45	74	—	—	—	1 779	34		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35		
—	3 117	—	227	3 293	314	309	1 318	371	930	—	11 013	2 595	36		
—	12 841	—	2 199	6 385	5 430	13 991	1 345	81	11 185	—	125 048	14 488	37		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38		
—	2 127	5 516	297	4 409	914	495	632	122	17 897	—	208 272	8 647	39		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41		
—	—	—	—	—	—	—	—	—	—	—	—	—	42		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43		
—	7 057	—	501	1 351	378	133	104	106	182	—	2 520	2 856	44		
—	195	—	183	498	—	28	—	42	—	—	—	—	45		
—	660	—	263	1 700	720	142	62	28	5	—	—	2 555	46		
—	314	—	48	1 041	195	32	153	58	—	—	—	890	47		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48		
—	3 572	—	246	1 570	—	199	170	—	—	—	—	2 090	49		
—	30 633	—	3 194	4 616	2 171	4 276	1 034	213	12 134	—	165 494	17 873	50		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51		
—	2 831	—	165	1 863	297	168	143	196	—	—	—	2 107	52		
—	821	—	428	4 170	1 074	1 167	183	17	452	8	5 584	3 822	53		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54		
—	—	—	—	—	—	—	—	—	—	—	—	—	55		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56		
—	312	—	238	—	748	—	19	—	538	—	7 701	1 971	57		
—	441	1 951	109	749	154	22	320	33	—	—	—	1 211	58		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60		
—	657	203	103	2 739	529	38	207	8	75	—	1 028	1 515	61		
1 825	16 208	—	6 931	11 531	5 295	5 006	506	43	1 571	—	21 619	22 200	62		
—	399	—	127	1 826	234	101	158	12	—	—	222	1 658	63		
—	—	—	—	38	200	—	506	9 612	2 456	—	34 053	4 272	64		
—	733	—	4 415	1 722	23 970	—	17 564	28 950	31 285	5 023	406 087	58 129	65		
—	118	—	2 162	220	185	—	179	19 385	3 320	—	82 859	5 804	66		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				Total	General revenue			Utility, liquor, and employee retirement revenue	Total	General expenditure			
					Total	Intergovernmental revenue				Total	Capital outlay		
						From Federal Government	From State government					Taxes	
FLORIDA													
1	Alachua -----	181 596	Sept.	117 248	117 248	695	14 463	101 329	50 171	—	106 994	106 994	6 422
2	Baker -----	18 486	Sept.	8 943	8 943	632	1 785	5 552	2 249	—	6 753	6 753	152
3	Bay -----	126 994	Sept.	67 279	62 502	330	10 119	51 631	29 903	4 777	65 294	61 637	3 861
4	Bradford -----	22 515	Sept.	7 115	7 115	—	1 788	5 285	2 713	—	6 741	6 741	212
5	Brevard -----	398 978	Sept.	235 425	219 714	7 283	27 144	184 291	96 231	15 711	242 977	211 397	31 205
6	Broward -----	1 255 488	Sept.	919 250	888 184	32 290	101 542	752 007	361 534	31 066	1 054 388	954 502	244 737
7	Calhoun -----	11 011	Sept.	5 027	5 027	1 545	1 660	1 822	1 328	—	4 911	4 911	7
8	Charlotte -----	110 978	Sept.	105 878	102 100	1 811	11 857	88 229	42 299	3 778	168 410	90 705	10 943
9	Citrus -----	93 515	Sept.	70 133	69 200	1 431	7 740	59 928	31 840	933	70 589	69 392	11 970
10	Clay -----	105 986	Sept.	46 302	46 295	267	10 075	35 854	25 614	7	43 378	42 850	4 550
11	Collier -----	152 099	Sept.	183 963	163 621	8 617	19 671	135 202	74 713	20 342	191 482	140 692	27 404
12	Columbia -----	42 613	Sept.	20 183	20 183	212	3 998	15 973	8 274	—	20 962	20 931	4 590
13	Dade -----	1 937 094	Sept.	3 061 089	2 913 175	187 771	252 976	2 471 339	884 225	147 914	2 996 708	2 692 830	345 150
14	De Soto -----	23 865	Sept.	12 247	12 247	12	2 523	9 694	5 803	—	12 486	12 475	1 677
15	Dixie -----	10 585	Sept.	6 092	6 092	361	1 650	4 081	2 749	—	5 854	5 854	1 236
16	Escambia -----	262 798	Sept.	154 801	154 660	6 634	20 814	126 129	51 364	141	151 529	147 935	5 355
17	Flagler -----	28 701	Sept.	21 787	21 787	108	2 502	19 167	11 704	—	21 523	21 460	4 969
18	Franklin -----	8 967	Sept.	6 171	6 020	513	1 762	3 744	2 797	151	7 053	5 800	315
19	Gadsden -----	41 105	Sept.	16 601	16 601	726	3 833	11 988	5 972	—	15 775	15 775	878
20	Gilchrist -----	9 667	Sept.	4 193	4 193	159	1 105	2 802	1 626	—	3 763	3 763	112
21	Glades -----	7 591	Sept.	6 690	6 690	464	1 619	4 537	3 610	—	6 659	6 659	705
22	Gulf -----	11 504	Sept.	7 183	6 986	118	1 838	5 022	4 015	197	8 545	6 062	712
23	Hamilton -----	10 930	Sept.	14 167	14 167	52	2 309	10 879	4 771	—	13 140	13 122	2 372
24	Hardee -----	19 499	Sept.	12 563	12 563	126	2 679	9 587	6 382	—	11 918	11 918	1 242
25	Hendry -----	25 773	Sept.	18 207	18 207	132	3 184	14 881	10 245	—	14 956	14 924	1 228
26	Hernando -----	101 115	Sept.	85 709	80 697	64	6 780	73 853	30 783	5 012	105 835	99 475	12 917
27	Highlands -----	68 432	Sept.	43 960	43 561	299	6 221	36 709	19 605	399	47 547	46 994	9 761
28	Hillsborough -----	834 054	Sept.	1 025 000	958 002	29 556	151 371	745 007	298 126	66 998	1 126 664	1 005 139	174 759
29	Holmes -----	15 778	Sept.	4 515	4 515	72	1 674	2 752	1 989	—	4 051	4 051	350
30	Indian River -----	90 208	Sept.	87 047	83 684	1 137	8 459	74 088	44 671	3 363	86 933	71 267	9 131
31	Jackson -----	41 375	Sept.	15 378	15 378	383	4 344	10 561	8 095	—	12 739	12 739	1 917
32	Jefferson -----	11 296	Sept.	6 699	6 699	1 334	1 746	3 618	2 265	—	6 239	6 239	360
33	Lafayette -----	5 578	Sept.	2 577	2 577	9	1 053	1 503	910	—	2 499	2 499	110
34	Lake -----	152 104	Sept.	74 930	74 930	1 823	9 760	63 152	33 996	—	92 465	92 465	29 356
35	Lee -----	335 113	Sept.	320 735	301 547	8 868	31 606	260 275	121 333	19 188	312 029	270 741	67 318
36	Leon -----	192 493	Sept.	87 609	87 609	1 720	12 971	72 685	48 851	—	84 807	84 807	16 991
37	Levy -----	25 923	Sept.	13 263	13 263	906	2 700	9 269	5 871	—	11 905	11 905	1 184
38	Liberty -----	5 569	Sept.	3 294	3 065	404	1 471	1 190	6 841	229	3 145	2 646	3
39	Madison -----	16 569	Sept.	8 148	8 148	56	2 165	5 927	3 289	—	7 064	7 064	1 266
40	Manatee -----	211 707	Sept.	216 386	199 122	4 137	17 317	176 262	81 486	17 264	198 655	151 922	3 994
41	Marion -----	194 833	Sept.	88 200	88 200	1 845	16 241	70 109	42 529	—	89 620	89 620	17 710
42	Martin -----	100 900	Sept.	104 853	99 909	522	10 841	87 620	52 010	4 944	105 980	99 314	15 128
43	Monroe -----	78 024	Sept.	99 598	99 598	3 948	11 241	84 265	59 882	—	91 231	91 231	9 373
44	Nassau -----	43 941	Sept.	27 735	27 735	91	4 012	23 193	13 276	—	23 346	23 346	3 969
45	Okaloosa -----	143 776	Sept.	71 456	62 617	2 253	10 661	49 600	23 081	8 839	75 118	59 910	17 406
46	Okeechobee -----	29 627	Sept.	17 720	17 720	189	4 689	12 693	8 906	—	15 378	15 378	803
47	Orange -----	677 491	Sept.	680 892	668 511	14 216	85 253	565 986	307 525	12 381	677 163	653 898	114 606
48	Osceola -----	107 728	Sept.	83 158	83 158	144	11 062	71 605	48 975	—	75 386	75 386	15 247
49	Palm Beach -----	863 518	Sept.	718 941	697 350	9 885	67 081	612 991	342 535	21 591	793 654	724 145	211 419
50	Pasco -----	281 131	Sept.	180 381	158 981	4 953	19 303	134 657	74 059	21 400	225 921	193 587	76 776
51	Pinellas -----	851 659	Sept.	544 698	506 135	7 117	52 895	438 574	263 039	38 563	501 829	455 516	68 007
52	Polk -----	405 382	Sept.	225 110	218 626	7 482	34 327	170 444	83 367	6 484	225 367	215 477	13 929
53	Putnam -----	65 070	Sept.	49 052	49 052	360	5 175	43 487	16 503	—	50 632	50 632	5 409
54	St Johns -----	83 829	Sept.	68 220	64 022	41	7 260	56 429	30 453	4 198	94 009	71 117	14 843
55	St Lucie -----	150 171	Sept.	135 636	126 448	871	15 724	109 080	67 775	9 188	144 216	133 083	26 289
56	Santa Rosa -----	81 608	Sept.	36 849	35 692	2 952	6 357	26 246	17 859	1 157	32 349	30 131	1 278
57	Sarasota -----	277 776	Sept.	219 647	203 136	4 502	23 590	174 482	87 714	16 511	213 564	173 247	24 047
58	Seminole -----	287 529	Sept.	137 354	127 057	2 859	17 850	104 848	68 013	10 297	136 877	125 232	21 119
59	Sumter -----	31 577	Sept.	12 708	12 708	850	3 300	8 402	5 803	—	13 720	13 720	3 069
60	Suwannee -----	26 780	Sept.	13 821	13 821	84	3 772	9 402	5 469	—	12 335	12 317	2 580
61	Taylor -----	17 111	Sept.	11 681	11 681	344	2 701	8 505	4 857	—	14 282	14 282	5 379
62	Union -----	10 252	Sept.	3 389	3 389	32	1 281	2 076	1 174	—	3 330	3 330	356
63	Volusia -----	370 712	Sept.	218 569	215 518	9 958	24 721	180 833	96 049	3 051	220 067	212 260	34 216
64	Wakulla -----	14 202	Sept.	9 380	9 380	1 676	2 535	5 157	3 862	—	8 422	8 422	185
65	Walton -----	27 760	Sept.	25 423	25 423	1 167	3 635	20 579	11 221	—	23 332	23 332	1 590
66	Washington -----	16 919	Sept.	14 018	14 018	406	1 913	11 587	2 672	—	13 614	13 602	740

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
—	560	—	949	6 771	13 557	10 059	3 505	7 490	25 143	—	348 626	44 951	1		
—	71	154	373	1 116	1 043	793	170	618	84	—	1 140	3 876	2		
—	166	871	2 066	9 438	6 231	5 415	982	15 982	6 601	3 657	98 130	31 165	3		
—	—	286	554	919	607	630	66	714	512	—	6 869	3 689	4		
—	3 540	—	9 889	28 338	16 532	9 604	24 144	25 367	23 120	31 580	387 015	97 927	5		
—	17 041	—	6 827	59 638	102 390	84 257	66 268	102 268	170 690	99 886	2 439 025	284 425	6		
—	70	—	150	885	381	262	50	29	—	—	560	2 493	7		
—	2 684	—	6 187	21 454	9 800	2 757	7 444	9 023	4 730	77 705	156 466	46 398	8		
—	357	2 140	4 175	13 251	7 898	5 811	2 158	2 174	16 485	1 197	236 215	26 233	9		
—	1 190	—	2 189	8 350	8 668	1 632	1 091	4 326	1 671	528	19 979	23 299	10		
—	2 340	—	5 943	17 051	25 445	10 003	12 390	12 190	8 617	50 790	208 797	69 616	11		
—	18	20	1 472	5 480	2 604	1 883	254	2 163	706	31	16 797	9 440	12		
—	33 175	534 250	10 838	66 223	237 767	150 397	74 862	285 169	304 973	303 878	4 836 857	997 000	13		
—	—	199	334	3 199	1 696	794	125	1 202	—	11	2 485	6 668	14		
—	161	—	1 184	1 112	676	477	97	513	—	—	—	2 763	15		
—	4 280	16 480	4 502	6 814	19 303	14 288	2 482	10 164	20 336	3 594	254 205	74 493	16		
—	175	102	1 075	1 940	1 928	3 448	789	2 300	3 157	63	54 257	8 066	17		
—	20	145	164	793	1 091	826	60	659	—	1 253	2 715	3 483	18		
—	13	700	1 340	1 718	1 569	1 499	393	865	2 979	—	35 312	7 152	19		
—	71	—	287	517	403	429	118	384	—	—	—	2 240	20		
—	82	—	496	1 577	877	591	151	360	—	—	—	3 410	21		
—	97	—	367	1 005	994	35	49	334	351	2 483	5 183	2 988	22		
—	45	4 486	161	976	989	1 169	102	2 082	1 127	18	16 383	6 108	23		
—	48	516	667	1 850	1 677	1 133	264	1 136	807	—	11 105	6 138	24		
—	317	—	1 254	2 214	3 885	54	748	1 147	798	32	—	8 212	25		
—	236	—	2 666	10 020	8 287	1 938	1 097	4 989	48 878	6 360	697 068	25 603	26		
—	674	71	3 054	13 709	4 237	2 785	3 660	4 907	3 584	553	42 768	13 010	27		
—	301	39 556	4 205	75 595	67 194	49 288	41 030	26 549	128 504	121 525	2 076 359	307 195	28		
—	12	—	572	1 045	338	308	104	253	—	—	1 719	2 215	29		
—	1 794	—	3 049	9 931	10 969	7 559	5 186	7 000	1 721	15 666	29 102	39 012	30		
—	—	—	1 822	3 237	1 443	828	592	6	656	—	9 580	5 579	31		
—	146	—	294	1 359	989	128	102	484	—	—	—	3 369	32		
—	24	—	173	545	285	238	94	225	—	—	470	1 417	33		
—	1 196	1 784	2 597	9 517	8 073	28 635	2 705	10 115	10 375	—	127 999	32 637	34		
—	4 187	1	12 121	49 946	22 145	7 259	34 715	14 590	26 515	41 288	817 712	96 765	35		
—	832	—	1 589	6 342	9 297	14 177	3 851	3 812	9 089	—	130 890	36 146	36		
—	350	—	983	2 822	1 677	1 374	373	520	—	—	2 025	4 147	37		
—	—	—	247	414	330	185	36	308	—	499	1 900	1 695	38		
—	310	—	527	1 661	797	524	39	708	295	—	4 325	3 344	39		
—	723	—	13 037	14 347	20 061	8 457	7 899	26 289	19 204	46 733	410 547	82 370	40		
—	1 510	30	5 689	14 040	14 593	9 733	5 415	2 795	5 612	—	115 955	42 489	41		
—	2 041	—	4 702	12 033	11 503	7 511	9 112	8 825	15 533	6 666	269 015	31 370	42		
—	3 598	9	4 354	5 336	14 469	10 296	2 191	14 930	2 397	—	40 645	35 704	43		
—	84	121	2 173	6 333	2 653	1 197	437	2 486	1 782	—	33 093	10 564	44		
—	1 023	—	1 729	14 203	6 221	6 503	1 413	6 375	2 487	15 208	155 323	24 715	45		
—	75	—	694	2 124	2 909	1 873	1 139	1 053	507	—	7 058	7 785	46		
—	23 700	—	2 675	69 171	61 402	89 424	31 039	75 008	120 701	23 265	1 838 477	189 512	47		
—	1 991	—	1 851	18 369	10 820	4 345	2 031	2 345	4 136	—	68 160	33 044	48		
—	3 743	—	14 785	83 553	71 260	121 450	41 200	5 532	74 806	69 509	1 111 154	217 900	49		
—	—	—	5 288	27 262	18 556	15 868	12 103	44 334	15 969	32 334	360 131	66 897	50		
—	21 273	—	22 070	43 524	60 032	26 968	24 590	45 123	42 354	46 313	558 733	75 301	51		
—	5 685	36 311	17 158	21 801	26 323	15 991	7 357	12 722	16 983	9 890	263 859	107 553	52		
—	48	—	3 008	4 645	4 717	2 383	592	4 836	19 131	—	267 043	15 453	53		
—	767	716	5 088	7 181	8 922	8 844	3 338	10 944	10 984	22 892	212 441	24 906	54		
—	1 533	—	5 438	13 211	15 947	9 469	8 346	9 571	25 508	11 133	412 638	28 379	55		
—	78	—	1 367	5 857	4 443	2 591	443	1 306	2 842	2 218	39 946	15 496	56		
—	2 426	—	7 202	29 148	19 802	7 375	23 036	18 133	10 601	40 317	246 052	74 551	57		
—	301	—	3 304	25 713	16 563	8 146	3 029	8 510	11 969	11 645	175 836	55 763	58		
—	722	—	365	4 053	1 901	1 423	132	1 034	502	—	13 895	5 318	59		
—	425	—	765	1 623	1 277	1 049	626	1 801	26	18	365	5 846	60		
—	244	—	602	2 093	1 228	4 756	161	1 004	1 512	—	22 277	1 792	61		
—	—	—	430	870	392	230	58	290	—	—	340	1 804	62		
—	3 261	496	6 091	25 365	23 100	17 736	16 526	15 310	29 405	7 807	473 345	79 363	63		
—	—	—	—	753	863	69	60	716	479	—	6 551	3 506	64		
—	78	4 693	1 689	5 161	2 595	68	366	700	872	—	11 813	10 315	65		
—	279	7 483	560	951	672	456	255	24	909	12	7 845	7 336	66		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
GEORGIA												
1 Appling	15 744	Sept.	7 778	7 778	83	674	7 021	5 858	—	8 193	8 193	612
2 Atkinson	6 213	June	1 622	1 622	—	85	1 537	1 366	—	1 544	1 544	—
3 Bacon	9 566	Dec.	4 064	4 064	644	652	2 742	2 032	—	4 807	4 807	1 191
4 Baker	3 615	Apr.	888	888	—	69	819	692	—	909	909	5
5 Baldwin	39 530	June	19 144	18 203	—	5 919	12 284	9 454	941	18 450	17 505	2 039
6 Banks	10 308	June	5 303	5 211	—	559	4 652	4 006	92	3 084	2 886	260
7 Barrow	29 721	Sept.	10 704	10 577	587	760	9 230	7 550	127	12 517	12 375	3 663
8 Bartow	55 911	Dec.	41 987	39 844	12	1 864	37 932	24 834	2 143	48 867	46 139	15 244
9 Ben Hill	16 245	Dec.	6 063	6 063	—	768	5 295	4 477	—	5 805	5 805	676
10 Berrien	14 153	May	5 296	5 296	—	204	5 092	4 296	—	5 178	5 178	837
11 Bibb	149 967	Sept.	77 707	75 235	740	9 233	64 353	54 794	2 472	74 745	74 003	4 600
12 Bleckley	10 430	Dec.	3 186	3 186	—	602	2 369	1 940	—	3 749	3 749	125
13 Brantley	11 077	Dec.	3 173	3 173	—	426	2 746	2 421	—	3 605	3 605	484
14 Brooks	15 398	Dec.	3 913	3 913	—	404	3 509	3 012	—	4 045	4 045	241
15 Bryan	15 438	Dec.	6 314	6 314	48	488	5 762	3 698	—	6 308	6 308	1 032
16 Bulloch	43 125	June	19 417	19 417	22	5 758	13 637	10 870	—	16 875	16 853	3 496
17 Burke	20 579	Dec.	95 443	95 370	—	838	94 509	17 139	73	92 055	92 021	1 086
18 Butts	15 326	June	5 661	5 661	—	463	5 162	4 422	—	5 862	5 862	239
19 Calhoun	5 013	Dec.	1 702	1 702	—	96	1 606	1 378	—	1 871	1 871	182
20 Camden	30 167	June	15 374	15 374	793	554	14 027	11 867	—	13 958	13 958	3 056
21 Candler	7 744	June	2 782	2 782	—	347	2 387	1 964	—	2 969	2 969	287
22 Carroll	71 422	June	22 465	22 465	—	1 808	20 400	17 522	—	20 346	20 346	1 373
23 Catoosa	42 464	Oct.	9 121	9 121	124	646	8 347	6 266	—	8 335	8 335	559
24 Charlton	8 496	Dec.	3 846	3 846	125	672	3 021	2 351	—	5 200	5 200	980
25 Chatham	216 935	Dec.	148 754	142 737	380	20 395	119 637	102 190	6 017	134 496	123 867	31 498
26 Chattahoochee	16 934	June	1 329	1 226	4	283	939	677	103	1 525	1 362	144
27 Chattooga	22 242	Dec.	8 040	7 729	406	1 083	6 216	5 191	311	7 787	6 694	1 283
28 Cherokee	90 204	June	30 084	30 084	21	1 450	28 468	21 452	—	30 061	30 061	6 668
29 Clay	3 364	Sept.	1 543	1 543	11	310	1 196	796	—	1 541	1 541	—
30 Clayton	182 052	June	86 007	86 007	363	12 051	73 593	59 186	—	94 860	94 860	12 186
31 Clinch	6 160	(NA)	2 731	2 731	20	1 065	1 549	1 359	—	2 573	2 573	—
32 Cobb	447 745	Sept.	330 166	281 719	5 844	20 154	244 051	161 175	48 447	325 404	271 669	48 847
33 Coffee	29 592	Dec.	8 402	8 402	11	1 620	6 636	5 511	—	10 439	10 439	2 680
34 Colquitt	36 645	June	10 745	10 745	151	1 685	8 881	7 586	—	10 560	10 560	704
35 Columbia	66 031	June	24 867	20 111	—	983	19 128	13 455	4 756	26 754	19 020	2 671
36 Cook	13 456	Sept.	3 171	3 171	—	396	2 773	1 987	—	3 636	3 636	533
37 Coweta	53 853	Dec.	27 598	26 505	22	2 032	24 437	19 759	1 093	26 620	22 650	5 771
38 Crawford	8 991	Sept.	2 881	2 881	—	414	2 365	2 112	—	2 389	2 389	242
39 Crisp	20 011	June	23 670	8 921	—	915	7 898	5 638	14 749	21 592	8 577	332
40 Dade	13 147	Dec.	3 779	3 779	—	1 053	2 726	2 178	—	4 431	4 431	455
41 Dawson	9 429	Dec.	5 480	5 480	209	821	4 406	3 747	—	4 959	4 959	1 088
42 DeCATUR	25 511	June	9 546	8 774	24	1 455	7 270	5 718	772	9 156	8 648	524
43 De Kalb	545 837	Dec.	472 895	415 802	5 646	23 191	382 631	278 686	57 093	462 104	416 913	47 034
44 Brooks	17 607	Dec.	3 860	3 860	—	554	3 306	2 189	—	4 644	4 644	201
45 Dooly	9 901	Sept.	4 345	4 345	—	611	3 703	2 952	—	4 119	4 119	76
46 Dougherty	96 311	June	54 954	54 954	88	9 979	44 093	35 362	—	46 965	46 965	9 710
47 Douglas	71 120	May	36 636	36 636	24	2 608	33 822	26 322	—	34 995	34 995	1 491
48 Early	11 854	June	5 406	5 406	—	870	4 432	3 675	—	5 144	5 144	599
49 Echols	2 334	Dec.	732	732	—	61	671	597	—	676	676	41
50 Effingham	25 687	Aug.	10 922	10 922	138	746	10 023	5 895	—	9 482	9 482	196
51 Elbert	18 949	June	6 336	6 336	16	773	5 422	4 990	—	7 116	7 116	1 675
52 Emanuel	20 546	Sept.	8 751	8 751	—	3 830	4 896	3 920	—	8 601	8 601	540
53 Evans	8 724	June	3 721	3 721	—	386	3 285	2 981	—	3 654	3 654	39
54 Fannin	15 992	Dec.	5 758	5 758	545	1 401	3 812	3 160	—	6 095	6 095	545
55 Fayette	62 415	June	29 321	25 337	6	1 179	24 152	18 645	3 984	27 502	22 894	2 701
56 Floyd	81 251	Dec.	51 104	49 345	209	9 538	39 438	31 865	1 759	50 559	45 557	4 689
57 Forsyth	44 083	Dec.	22 265	21 237	260	1 318	19 427	15 858	1 028	24 230	20 354	4 932
58 Franklin	16 650	Sept.	6 046	6 046	2	1 224	4 820	3 449	—	6 094	5 706	856
59 Fulton	648 951	Dec.	681 215	643 129	5 403	34 990	600 074	504 320	38 086	644 557	623 788	69 924
60 Gilmer	13 368	Dec.	6 279	6 149	48	807	5 207	3 879	130	8 031	7 901	804
61 Glascock	2 357	Dec.	600	600	—	134	466	351	—	1 035	1 035	123
62 Glynn	62 496	June	53 823	52 539	571	7 447	44 362	35 402	1 284	50 117	48 340	8 551
63 Gordon	35 072	Sept.	14 719	14 719	36	1 183	13 275	10 951	—	12 825	12 825	3 780
64 Grady	20 279	Dec.	4 867	4 867	—	285	4 582	3 760	—	5 326	5 326	596
65 Greene	11 793	Dec.	4 193	4 193	68	546	3 564	2 934	—	4 914	4 914	380
66 Gwinnett	352 910	Dec.	322 718	277 167	4 352	18 325	254 490	193 160	45 551	327 495	273 636	102 853
67 Habersham	27 621	June	10 615	10 615	30	1 529	9 056	7 370	—	8 869	8 858	2 788
68 Hall	95 428	June	45 225	45 225	87	9 021	36 088	29 254	—	49 925	49 925	7 351
69 Hancock	8 908	Dec.	5 065	5 065	—	417	4 648	4 351	—	5 251	5 212	380
70 Haralson	21 966	June	7 108	7 108	—	842	6 266	5 321	—	7 025	7 025	1 289
71 Harris	17 788	June	7 697	7 016	—	837	6 179	5 202	681	6 749	5 947	436
72 Hart	19 712	Sept.	6 884	6 884	18	1 097	5 799	4 904	—	5 327	5 327	563
73 Heard	8 628	June	7 578	7 150	7	486	6 657	3 927	428	7 836	6 721	—
74 Henry	58 741	July	26 206	26 206	24	1 278	24 786	20 611	—	24 937	24 937	1 410
75 Houston	89 208	June	23 931	22 659	—	4 867	17 620	12 545	1 272	24 006	22 187	2 532
76 Irwin	8 649	Aug.	2 780	2 780	—	659	2 121	2 006	—	2 943	2 943	346
77 Jackson	30 005	Dec.	10 530	10 530	76	1 852	8 346	5 738	—	10 945	10 945	1 491
78 Jasper	8 453	Dec.	3 500	3 500	122	278	3 100	2 679	—	3 827	3 827	220
79 Jeff Davis	12 032	June	5 369	5 369	3	464	4 884	4 145	—	5 221	5 221	990
80 Jefferson	17 408	June	6 141	5 991	59	1 468	4 464	3 713	150	6 397	6 259	406
81 Jenkins	8 247	June	3 292	3 292	—	745	2 547	2 109	—	3 364	3 364	—
82 Johnson	8 329	Dec.	2 427	2 427	458	434	1 535	1 302	—	2 532	2 532	71
83 Jones	20 739	Aug.	5 588	5 056	75	802	4 179	3 566	532	5 485	4 914	272
84 Lamar	13 038	Dec.	3 457	3 457	—	518	2 906	2 360	—	3 520	3 520	209

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
—	52	393	592	1 469	455	143	32	229	695	—	8 914	2 118	1		
—	18	—	104	200	51	—	6	138	28	—	360	1	2		
—	66	100	399	498	756	187	572	144	94	—	3 118	1 007	3		
—	13	—	93	114	155	—	18	—	8	—	40	435	4		
—	84	337	5 851	1 522	1 083	769	1 047	934	216	945	6 784	5 300	5		
16	9	—	163	317	494	—	132	56	96	198	2 456	1 065	6		
3	623	100	595	682	806	818	137	177	383	142	6 240	3 485	7		
—	587	—	876	3 504	3 734	—	825	2 434	8 051	2 728	119 040	9 169	8		
—	154	—	166	1 669	659	108	162	190	166	—	2 077	1 862	9		
—	83	—	156	1 526	320	147	41	801	186	—	1 975	1 271	10		
—	1 195	4 500	9 308	3 847	5 896	5 698	1 370	1 242	2 467	742	27 405	19 265	11		
—	72	306	413	692	348	234	194	—	5	—	307	1 035	12		
—	49	—	457	745	289	201	72	6	—	—	—	1 458	13		
—	39	200	185	918	458	390	44	204	18	—	365	1 268	14		
—	167	—	424	912	692	—	119	416	1 012	—	12 519	1 758	15		
—	81	—	5 273	2 407	1 125	912	2 446	459	36	22	1 019	5 677	16		
—	241	1 100	803	2 558	1 353	1 309	573	340	76 575	34	822 928	6 715	17		
—	88	380	503	587	828	18	190	257	—	—	—	1 952	18		
—	21	154	98	401	270	58	55	29	4	—	80	623	19		
—	71	—	577	1 411	1 460	840	371	2 663	441	—	5 095	3 855	20		
—	19	—	381	420	262	209	94	233	182	—	3 299	874	21		
—	107	—	1 225	2 632	2 600	1 299	407	1 502	—	—	—	5 816	22		
—	31	—	384	1 597	2 140	76	102	332	—	—	—	3 190	23		
63	32	633	433	516	528	182	203	910	—	—	—	1 224	24		
—	1 103	1 710	17 941	16 520	9 432	19 650	856	1 790	2 638	10 629	42 491	39 255	25		
74	4	—	161	290	80	20	6	13	—	163	520	612	26		
—	48	—	607	535	769	653	59	1 106	26	1 093	1 238	2 364	27		
—	135	92	1 580	5 744	5 744	424	1 472	653	1 356	—	20 196	10 906	28		
—	15	—	115	229	84	66	5	46	3	—	116	435	29		
—	1 591	—	9 805	5 485	14 410	9 791	1 985	1 341	5 591	—	96 823	42 728	30		
—	27	—	604	419	179	39	36	60	24	—	—	939	31		
—	5 778	2 900	13 420	44 159	26 363	2 889	11 256	40 171	6 751	53 735	304 505	96 921	32		
—	41	—	1 211	2 073	963	1 591	144	260	51	—	—	2 719	33		
—	43	—	1 030	1 274	739	1 916	9	433	199	—	5 213	3 266	34		
—	376	—	800	1 976	2 429	858	692	4 418	—	7 734	30 204	8 128	35		
—	76	25	180	744	386	70	65	285	10	—	—	1 205	36		
—	100	—	890	1 367	2 195	6 156	515	595	2 440	3 970	38 256	7 004	37		
—	87	—	102	841	308	65	42	109	—	—	—	1 084	38		
9	45	—	850	1 044	1 028	899	139	158	845	13 015	12 955	3 165	39		
—	24	—	161	1 020	500	693	69	259	218	—	1 575	1 371	40		
—	346	—	151	754	494	273	170	98	164	—	60	1 545	41		
34	46	250	1 048	1 058	778	943	26	287	155	508	2 940	2 911	42		
21	1 563	26 809	40 857	19 924	42 267	18 184	20 046	66 496	7 788	45 191	290 149	166 330	43		
—	32	—	536	1 050	440	78	39	216	34	—	—	1 642	44		
—	15	180	545	914	458	221	97	187	6	—	—	1 382	45		
—	325	1 909	10 143	5 200	2 959	5 004	395	753	1 404	—	17 046	14 250	46		
—	303	1 200	2 523	3 783	3 500	2 734	864	4 438	956	—	11 567	13 333	47		
—	36	—	769	793	543	265	112	321	185	—	7 170	1 575	48		
—	3	—	67	208	80	—	19	39	—	—	—	372	49		
—	179	—	578	1 181	989	500	148	198	3 186	—	42 625	2 777	50		
—	48	—	608	1 744	427	660	93	159	474	—	3 245	1 909	51		
—	59	—	3 732	1 081	319	182	148	217	85	—	800	3 173	52		
—	16	248	154	521	408	—	197	193	52	—	369	720	53		
—	35	—	376	2 056	667	8	76	151	—	—	850	2 064	54		
—	178	—	697	2 422	3 813	—	450	2 052	228	4 608	29 936	8 520	55		
—	495	970	8 853	5 442	2 371	3 667	1 982	1 327	1 595	5 002	27 841	13 236	56		
20	197	—	719	3 321	3 201	201	635	4 120	183	3 876	10 425	6 175	57		
—	—	—	1 305	1 079	827	—	—	160	271	388	4 056	1 705	58		
—	9 316	87 595	36 144	6 041	17 936	27 190	11 087	55 807	35 872	20 769	522 389	141 648	59		
21	34	—	139	1 503	620	790	554	220	163	130	1 935	2 269	60		
—	32	—	65	157	124	—	21	—	6	—	95	332	61		
—	424	—	6 823	4 961	5 492	2 421	2 182	3 541	174	1 777	9 898	19 973	62		
—	86	—	655	2 294	1 324	1 043	268	850	476	—	5 635	3 630	63		
—	—	—	263	1 022	348	277	232	203	—	—	—	1 631	64		
—	83	148	563	496	560	204	41	92	179	—	701	1 869	65		
—	4 206	2 502	4 772	65 136	20 650	11 791	15 722	24 516	12 322	53 859	464 098	83 172	66		
—	34	—	869	2 779	785	161	172	364	67	11	200	2 606	67		
44	1 074	—	7 885	2 840	5 038	6 484	1 976	2 364	349	—	3 985	20 910	68		
—	119	681	463	779	512	—	114	89	513	39	5 507	1 519	69		
—	49	120	619	1 277	594	502	74	378	79	—	1 100	2 135	70		
—	25	—	727	757	805	578	141	686	—	802	4 730	2 168	71		
—	100	—	698	1 009	546	193	120	223	41	—	500	2 984	72		
—	308	—	104	984	430	133	164	155	2 200	1 115	29 917	2 006	73		
265	425	—	1 155	3 793	4 024	1 073	516	559	2 229	—	50 815	11 494	74		
—	—	258	4 565	1 836	2 602	2 331	456	2 131	—	1 819	6 337	10 164	75		
—	25	269	668	569	204	41	63	33	22	—	375	899	76		
—	234	—	722	1 943	1 472	1 216	126	140	930	—	12 959	3 674	77		
—	23	256	151	1 153	394	—	39	106	—	—	—	940	78		
—	38	485	150	1 345	348	188	98	292	—	—	—	1 527	79		
—	190	200	665	703	552	1 465	205	141	—	138	382	1 949	80		
—	85	300	626	606	158	45	120	16	—	—	—	1 064	81		
—	4	—	656	788	148	41	48	60	—	—	—	1 000	82		
—	57	69	418	948	984	—	141	654	—	571	2 144	1 902	83		
—	12	—	415	725	296	287	87	129	140	—	2 800	1 156	84		

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
GEORGIA—Con.												
1 Lanier	5 531	Dec.	1 786	1 786	2	199	1 585	1 372	—	1 560	1 560	68
2 Laurens	39 988	June	22 115	22 115	—	7 245	14 824	10 830	—	20 703	20 703	1 056
3 Lee	16 250	June	7 343	7 343	7	1 984	5 330	4 194	—	5 953	5 953	228
4 Liberty	52 745	June	15 755	15 755	120	1 934	13 561	9 895	—	13 978	13 978	2 094
5 Lincoln	7 442	Dec.	3 048	2 956	68	378	2 456	1 801	92	4 054	3 619	1 297
6 Long	6 202	June	1 578	1 578	138	86	1 354	1 145	—	1 846	1 846	64
7 Lowndes	75 981	June	43 174	42 803	159	11 156	31 144	25 726	371	45 679	44 716	14 350
8 Lumpkin	14 573	Dec.	4 765	4 765	28	512	4 041	3 285	—	4 493	4 493	—
9 McDuffie	20 119	Dec.	6 629	6 629	225	976	5 248	4 166	—	6 926	6 926	1 141
10 McIntosh	8 634	Sept.	4 525	4 525	195	434	3 879	3 077	—	4 718	4 718	930
11 Macon	13 114	June	7 126	7 126	6	674	6 446	3 379	—	8 319	8 319	2 055
12 Madison	21 050	Dec.	6 441	6 441	—	980	5 461	4 695	—	6 021	6 021	1 454
13 Marion	5 590	Dec.	1 442	1 442	7	218	1 217	988	—	1 425	1 425	265
14 Meriwether	22 411	June	5 843	5 843	—	946	4 866	4 199	—	5 862	5 862	249
15 Miller	6 280	June	1 630	1 630	—	78	1 506	1 344	—	1 732	1 732	—
16 Mitchell	20 275	July	5 816	5 816	—	1 217	4 599	4 068	—	5 819	5 794	53
17 Monroe	17 113	Dec.	28 888	28 888	—	899	27 984	7 994	—	28 248	28 248	1 524
18 Montgomery	7 163	Dec.	2 003	2 003	—	408	1 595	1 358	—	2 787	2 787	1 102
19 Morgan	12 883	June	7 335	7 335	83	506	6 539	5 282	—	6 686	6 686	811
20 Murray	26 147	Dec.	9 116	9 116	48	1 684	7 302	6 422	—	8 753	8 753	2 812
21 Newton	41 808	June	18 751	18 751	—	940	17 418	15 254	—	19 865	19 865	5 424
22 Oconee	17 618	June	7 161	6 316	3	604	5 562	4 754	845	7 407	5 735	1 229
23 Oglethorpe	9 763	Dec.	2 439	2 439	10	103	2 326	1 917	—	2 505	2 505	173
24 Paulding	41 611	June	18 358	16 053	—	705	15 348	11 465	2 305	19 075	14 368	2 428
25 Peach	21 189	Sept.	8 957	8 957	2	857	7 997	6 615	—	8 134	8 134	930
26 Pickens	14 432	Dec.	4 425	4 331	97	580	3 648	3 083	94	4 644	4 444	267
27 Pierce	13 328	Dec.	3 791	3 791	193	172	3 390	2 910	—	3 836	3 836	649
28 Pike	10 224	Oct.	2 338	2 338	—	104	2 234	1 867	—	2 191	2 191	35
29 Polk	33 815	(NA)	12 023	12 023	1	1 132	10 890	9 453	—	11 056	11 056	1 249
30 Pulaski	8 108	Dec.	3 136	3 136	—	606	2 530	2 226	—	3 331	3 331	462
31 Putnam	14 137	Dec.	13 859	13 859	—	778	13 081	6 629	—	13 757	13 757	679
32 Quitman	2 209	Aug.	901	901	239	132	525	421	—	1 091	1 091	480
33 Rabun	11 648	June	6 935	6 935	78	302	6 526	5 670	—	7 502	7 502	2 064
34 Randolph	8 023	Mar.	2 482	2 482	—	592	1 890	1 665	—	2 565	2 565	318
35 Richmond	189 719	Dec.	124 376	117 753	703	13 496	102 462	70 231	6 623	106 325	100 826	18 484
36 Rockdale	54 091	June	25 525	25 525	19	1 013	24 109	19 738	—	23 782	23 782	3 719
37 Schley	3 588	June	1 092	1 092	—	120	948	764	—	1 125	1 125	158
38 Screven	13 842	June	6 137	6 137	—	1 688	4 449	3 720	—	8 644	8 644	2 093
39 Seminole	9 010	May	2 361	2 361	12	139	2 188	1 818	—	2 142	2 142	31
40 Spalding	54 457	June	24 704	24 704	—	5 730	18 817	16 060	—	24 758	24 758	569
41 Stephens	23 257	June	9 712	9 712	20	1 135	8 473	7 017	—	9 514	9 514	1 916
42 Stewart	5 654	Dec.	1 794	1 794	1	774	1 019	576	—	2 439	2 439	211
43 Sumter	30 228	Oct.	12 853	12 853	—	4 365	8 425	7 212	—	13 653	13 653	250
44 Talbot	6 524	June	2 275	2 085	68	98	1 904	1 518	190	2 369	2 182	149
45 Taliaferro	1 915	June	773	773	—	107	666	554	—	715	715	23
46 Tattnall	17 722	Sept.	5 645	5 645	—	904	4 741	4 332	—	5 687	5 687	698
47 Taylor	7 642	June	3 266	3 262	—	762	2 500	1 784	4	3 947	3 931	641
48 Telfair	11 000	June	3 137	3 137	—	473	2 664	2 022	—	3 350	3 350	167
49 Terrell	10 653	Sept.	3 881	3 881	1	891	2 989	2 492	—	4 128	4 128	357
50 Thomas	38 986	Dec.	16 480	16 480	103	5 064	11 218	8 879	—	17 234	17 234	5 806
51 Tift	34 998	June	13 155	12 925	—	707	11 866	8 917	230	12 983	12 754	882
52 Toombs	24 072	Dec.	6 757	6 757	—	1 074	5 683	4 688	—	6 174	6 174	1 100
53 Towns	6 754	Dec.	3 133	3 133	91	617	2 360	1 915	—	3 360	3 360	950
54 Treutlen	5 994	June	2 053	2 053	—	428	1 625	1 096	—	2 084	2 063	112
55 Troup	55 536	June	21 553	21 553	79	5 974	15 421	13 305	—	21 726	21 726	570
56 Turner	8 703	June	3 693	3 693	—	132	3 561	2 642	—	3 197	3 197	364
57 Twiggs	9 806	Dec.	3 812	3 812	110	535	3 167	2 982	—	3 633	3 633	1 148
58 Union	11 993	Dec.	4 926	4 926	96	447	4 248	3 661	—	6 530	6 530	2 864
59 Upson	26 300	Dec.	9 410	8 977	—	1 015	7 962	5 870	433	9 440	9 072	547
60 Walker	58 340	Dec.	16 330	15 933	11	5 603	10 282	8 447	397	15 934	15 652	2 832
61 Walton	38 586	June	14 977	14 977	4	1 162	13 662	11 375	—	13 762	13 762	961
62 Ware	35 471	Dec.	21 923	21 548	440	7 664	13 382	10 264	375	22 205	21 518	3 337
63 Warren	6 078	June	2 620	2 620	73	169	2 314	1 191	—	2 701	2 701	235
64 Washington	19 112	Apr.	7 787	7 787	10	1 088	6 685	5 446	—	8 533	8 533	912
65 Wayne	22 356	Dec.	10 554	10 554	—	740	9 814	6 997	—	9 355	9 355	440
66 Webster	2 263	Dec.	496	496	—	54	442	309	—	639	639	16
67 Wheeler	4 903	Dec.	901	901	—	107	794	609	—	1 064	1 064	1
68 White	13 006	June	5 979	5 979	—	265	5 714	5 159	—	4 487	4 487	86
69 Whitfield	72 462	Dec.	36 599	36 542	441	7 594	28 127	25 736	57	32 463	32 348	5 575
70 Wilcox	7 008	Sept.	2 304	2 304	—	497	1 803	1 614	—	2 223	2 223	187
71 Wilkes	10 597	June	4 804	4 804	16	501	4 210	3 502	—	5 228	5 228	766
72 Wilkinson	10 228	Sept.	3 858	3 858	—	506	3 352	2 996	—	3 446	3 446	359
73 Worth	19 745	June	6 509	6 509	—	498	6 011	4 852	—	5 536	5 536	909
HAWAII												
74 Hawaii	120 317	June	154 138	141 593	18 245	29 726	93 622	81 105	12 545	171 060	159 340	47 237
75 Kauai	51 177	June	80 674	74 764	7 701	18 076	48 987	39 571	5 910	71 887	64 010	8 932
76 Maui	100 374	June	167 084	151 874	6 632	27 962	117 280	79 689	15 210	156 559	145 633	50 054

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	15	—	81	321	198	11	10	28	36	—	129	566	1	
—	222	—	7 136	2 794	1 082	1 523	297	955	189	—	750	8 191	2	
—	30	—	1 940	608	535	220	162	124	399	—	4 675	2 646	3	
—	85	176	986	440	855	581	238	1 972	40	—	212	4 143	4	
—	92	—	96	370	206	1 202	72	181	98	435	1 606	1 008	5	
—	125	—	105	380	182	70	11	133	—	—	—	720	6	
—	589	535	10 582	6 490	3 078	4 965	332	1 302	238	963	5 799	12 189	7	
—	23	—	449	678	623	157	235	153	—	—	—	1 714	8	
—	170	—	406	2 039	751	21	475	306	28	—	195	2 030	9	
—	35	16	402	1 185	627	206	176	311	10	—	280	1 512	10	
—	31	—	662	606	305	1 756	253	393	2 285	—	28 942	1 531	11	
10	128	—	557	1 764	493	65	187	232	86	—	158	2 137	12	
—	25	—	102	538	72	112	10	38	—	—	—	518	13	
—	48	142	750	632	398	651	5	161	17	—	400	2 147	14	
7	12	76	133	257	216	123	30	213	—	—	—	598	15	
—	55	—	1 158	476	804	932	28	188	—	25	—	2 608	16	
—	87	88	582	1 655	1 205	591	242	559	18 345	—	173 773	4 278	17	
—	14	—	424	300	164	47	18	123	2	—	43	685	18	
—	266	512	242	1 145	476	331	106	147	449	—	6 023	1 626	19	
—	70	551	612	1 946	693	101	109	332	131	—	1 577	2 146	20	
97	253	—	912	2 307	1 462	963	6 307	1 028	330	—	7 318	4 560	21	
—	230	—	227	1 201	603	336	281	199	22	1 672	2 759	1 945	22	
—	113	—	113	597	285	43	15	80	2	—	72	1 011	23	
—	147	200	816	2 720	1 744	1 526	307	1 548	575	4 707	19 303	5 559	24	
—	26	450	731	360	950	538	250	140	69	—	1 179	2 100	25	
—	19	100	514	1 004	588	129	145	221	14	200	538	1 329	26	
17	34	—	169	785	170	146	74	530	2	—	20	1 359	27	
—	20	—	87	545	303	116	—	62	—	—	—	834	28	
—	36	—	771	1 828	1 189	1 336	100	1 410	340	—	3 135	3 645	29	
—	13	—	618	669	507	—	36	—	17	—	—	1 054	30	
—	170	—	629	1 128	1 384	—	307	337	5 714	—	66 280	2 541	31	
—	8	—	69	271	67	—	14	25	1	—	6	244	32	
—	55	1 249	277	1 531	533	116	693	447	59	—	801	1 300	33	
—	24	—	474	673	101	199	48	39	17	—	182	855	34	
—	350	4 483	12 291	14 499	8 593	5 434	3 832	8 597	10 742	5 499	184 564	34 741	35	
—	355	—	1 017	1 150	2 552	1 538	667	788	1 751	—	23 393	8 823	36	
—	18	—	130	210	80	122	2	83	—	—	—	384	37	
—	74	128	1 167	2 487	513	870	141	1 074	110	—	604	2 061	38	
—	19	—	134	355	230	130	5	32	22	—	8	832	39	
—	87	—	5 145	2 127	3 669	1 022	659	972	273	—	2 040	9 710	40	
—	45	254	595	809	492	238	294	445	449	—	5 642	1 766	41	
—	46	—	488	498	188	113	13	34	—	—	—	850	42	
—	116	274	3 557	773	1 006	1 463	228	212	19	—	632	2 695	43	
—	100	—	95	472	265	—	23	82	—	187	503	910	44	
—	50	—	65	129	69	53	32	39	2	—	—	265	45	
—	32	212	682	1 408	248	136	86	267	35	—	828	1 814	46	
—	85	—	666	1 193	395	—	63	92	266	16	3 817	1 280	47	
—	82	—	473	331	377	—	69	187	92	—	1 899	1 238	48	
—	52	—	714	326	273	735	85	139	—	—	—	1 499	49	
—	64	100	4 918	1 757	756	5 670	95	266	—	—	—	5 689	50	
—	88	—	440	1 580	1 072	1 297	912	463	342	229	5 794	4 419	51	
—	57	—	760	1 128	411	415	157	171	21	—	524	1 505	52	
—	558	202	179	357	183	121	184	97	47	—	305	998	53	
—	16	—	396	159	270	124	25	71	1	21	140	795	54	
—	191	25	5 507	2 151	1 123	1 347	930	338	12	—	—	8 180	55	
—	33	—	244	498	299	58	143	245	142	—	2 075	1 098	56	
—	284	—	231	1 004	359	—	—	428	10	—	50	946	57	
—	21	300	402	1 544	242	222	59	736	40	—	—	1 307	58	
—	30	—	767	1 196	536	1 112	284	165	1 394	368	16 556	2 462	59	
—	82	—	5 034	1 611	2 493	255	41	334	—	282	858	5 969	60	
—	162	220	920	2 279	1 568	1 084	102	606	686	—	9 285	4 440	61	
76	32	—	7 214	3 157	942	1 104	356	2 174	193	687	2 867	7 920	62	
—	62	—	94	417	105	123	15	72	736	—	10 319	889	63	
—	53	—	627	2 476	663	330	183	267	353	—	5 025	2 326	64	
—	171	—	643	1 164	696	362	251	488	1 353	—	17 650	3 317	65	
—	7	—	72	158	78	12	15	13	—	—	—	330	66	
—	48	—	108	203	115	—	26	21	—	—	—	381	67	
—	9	—	159	430	477	106	237	116	504	—	6 000	1 679	68	
—	56	350	7 790	8 835	1 907	1 167	348	740	190	115	4 580	10 139	69	
—	51	—	444	407	194	28	26	44	13	—	256	876	70	
—	493	1 325	338	665	503	109	90	135	207	—	2 820	1 295	71	
—	12	—	429	666	367	193	41	347	—	—	—	1 336	72	
—	68	50	213	1 225	399	221	75	448	457	—	5 525	1 924	73	
262	—	—	4 414	8 747	23 914	—	12 501	42 014	6 225	11 720	112 788	54 613	74	
138	—	—	—	5 719	8 568	—	4 589	7 598	3 156	7 877	48 808	28 552	75	
—	11 505	—	244	15 049	16 091	—	26 036	20 921	7 040	10 926	148 915	45 900	76	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources				Total	Total	Capital outlay
					From Federal Government	From State government	Total	Taxes					
IDAHO													
1	Ada	205 775	Sept.	44 295	44 295	152	7 316	35 627	19 529	—	45 039	45 039	5 046
2	Adams	3 254	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3	Bannock	66 026	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4	Bear Lake	6 084	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5	Benewah	7 937	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
6	Bingham	37 583	Sept.	16 973	16 973	238	3 463	13 165	5 029	—	17 567	17 567	870
7	Blaine	13 552	Sept.	10 213	10 213	1 473	453	8 274	3 784	—	9 995	9 995	1 757
8	Boise	3 509	Sept.	1 075	1 075	89	140	846	299	—	3 292	3 292	309
9	Bonner	26 622	Sept.	10 591	10 591	646	2 554	7 291	5 301	—	10 352	10 352	468
10	Bonneville	72 207	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11	Boundary	8 332	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12	Butte	2 918	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13	Camas	727	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Canyon	90 076	Sept.	15 816	15 816	31	3 362	12 423	9 378	—	22 448	22 448	7 025
15	Caribou	6 963	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16	Cassia	19 532	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17	Clark	762	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18	Clearwater	8 505	Sept.	6 648	6 648	711	831	5 004	1 113	—	6 224	6 224	—
19	Custer	4 133	Sept.	1 637	1 637	235	487	894	457	—	1 304	1 304	139
20	Elmore	21 205	Sept.	3 267	3 267	592	547	2 128	1 809	—	3 696	3 696	55
21	Franklin	9 232	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22	Fremont	10 937	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23	Gem	11 844	Sept.	4 380	4 380	31	645	3 688	1 410	—	4 876	4 876	130
24	Gooding	11 633	Sept.	2 655	2 655	188	627	1 796	1 339	—	2 930	2 930	255
25	Idaho	13 783	Sept.	6 033	6 033	558	2 390	2 833	1 612	—	5 955	5 955	394
26	Jefferson	16 543	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27	Jerome	15 138	Sept.	2 233	2 233	95	15	2 123	1 723	—	2 304	2 304	9
28	Kootenai	69 795	Sept.	26 879	26 879	890	3 678	22 311	11 253	—	31 391	31 391	10 191
29	Latah	30 617	Sept.	7 298	7 298	—	1 015	6 283	2 406	—	7 692	7 692	141
30	Lemhi	6 899	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31	Lewis	3 516	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32	Lincoln	3 308	Sept.	1 631	1 631	162	177	1 292	372	—	1 730	1 730	4
33	Madison	23 674	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
34	Minidoka	19 361	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35	Nez Perce	33 754	Sept.	14 309	14 309	2	3 214	11 036	6 390	—	12 666	12 666	1 111
36	Oneida	3 492	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37	Owyhee	8 392	Sept.	2 992	2 990	12	1 306	1 633	1 390	2	3 388	3 387	719
38	Payette	16 434	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39	Power	7 086	Sept.	3 024	3 024	2	568	2 454	1 399	—	3 142	3 142	33
40	Shoshone	13 931	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41	Teton	3 439	Sept.	4 030	4 030	49	2 875	835	447	—	3 498	3 498	468
42	Twin Falls	53 580	Sept.	46 085	46 085	485	2 065	43 464	5 233	—	45 751	45 751	113
43	Valley	6 109	Sept.	7 360	7 360	984	1 071	5 292	2 090	—	6 489	6 489	—
44	Washington	8 550	Sept.	3 143	3 143	—	900	2 243	1 650	—	3 846	3 846	249
ILLINOIS													
45	Adams	66 090	Nov.	12 782	12 782	168	6 020	6 307	4 035	—	13 809	13 809	2 081
46	Alexander	10 626	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47	Bond	14 991	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48	Boone	30 806	Nov.	9 926	9 926	—	2 180	6 556	3 300	—	9 555	9 555	818
49	Brown	5 836	Nov.	2 328	2 328	52	841	815	502	—	1 776	1 776	332
50	Bureau	35 688	Nov.	10 076	10 076	—	3 192	5 828	3 070	—	10 031	10 031	957
51	Calhoun	5 322	Aug.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52	Carroll	16 805	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
53	Cass	13 437	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54	Champaign	173 025	Nov.	32 209	32 209	886	11 363	17 798	8 826	—	27 971	27 971	2 845
55	Christian	34 418	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56	Clark	15 921	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57	Clay	14 460	Nov.	7 118	7 118	—	891	5 899	1 486	—	6 218	6 218	—
58	Clinton	33 944	Nov.	6 117	6 117	6	2 527	2 858	1 582	—	6 209	6 209	1 539
59	Coles	51 644	Nov.	4 583	4 583	—	1 699	2 884	2 827	—	4 805	4 805	—
60	Cook	5 105 067	Nov.	1 614 351	1 437 921	15 251	255 331	1 164 251	877 758	176 430	1 545 834	1 485 321	208 288
61	Crawford	19 464	Nov.	3 866	3 866	—	1 198	1 979	1 323	—	3 226	3 226	76
62	Cumberland	10 670	Nov.	2 355	2 355	77	1 444	834	511	—	2 527	2 527	862
63	De Kalb	77 932	Nov.	19 889	19 889	19	5 770	13 587	8 345	—	18 208	18 208	1 786
64	De Witt	16 516	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65	Douglas	19 464	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66	Du Page	781 666	Nov.	255 717	254 184	7 844	35 500	209 818	133 179	1 533	255 104	253 267	83 115
67	Edgar	19 595	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68	Edwards	7 440	Nov.	1 533	1 533	—	834	669	387	—	1 596	1 596	237
69	Effingham	31 704	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70	Fayette	20 893	Nov.	3 428	3 428	—	1 411	616	612	—	3 694	3 694	288
71	Ford	14 275	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72	Franklin	40 319	Nov.	5 165	5 165	—	1 887	2 307	1 470	—	4 576	4 576	249
73	Fulton	38 080	Nov.	10 031	10 031	720	3 605	4 205	2 067	—	11 097	11 097	375
74	Gallatin	6 909	Nov.	1 724	1 724	—	649	890	397	—	1 774	1 774	2
75	Greene	15 317	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
76	Grundy	32 337	Nov.	9 787	9 787	—	2 489	7 298	3 169	—	10 216	10 216	—
77	Hamilton	8 499	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
78	Hancock	21 373	Nov.	5 414	5 414	—	1 627	3 787	2 600	—	5 340	5 340	—
79	Hardin	5 189	Nov.	1 964	1 964	21	1 225	718	404	—	1 779	1 768	156
80	Henderson	8 096	Nov.	3 371	3 371	976	958	1 378	814	—	3 346	3 346	870

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
36	3 672	—	8 259	—	9 750	1 633	2 992	1 642	63	—	435	20 986	1		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5		
—	604	8 594	767	3 094	1 100	169	203	418	98	—	845	7 136	6		
65	427	3 188	548	935	598	339	141	414	120	—	1 262	3 664	7		
1 221	132	—	55	819	244	—	—	—	—	—	—	978	8		
222	774	—	184	3 054	1 449	—	345	834	2	—	11	3 430	9		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13		
35	1 558	—	503	—	2 645	7 426	244	541	355	—	4 625	7 406	14		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18		
—	201	3 283	71	864	698	—	56	117	—	—	7	3 507	18		
—	204	—	23	177	191	6	43	31	—	—	—	829	19		
10	487	—	87	—	411	223	117	223	3	—	60	1 385	20		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22		
—	278	1 843	129	923	392	—	166	85	19	—	193	2 095	23		
131	288	—	169	288	257	137	125	166	350	—	7 300	766	24		
12	1 015	—	14	1 599	727	109	111	284	—	—	—	2 150	25		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26		
—	340	—	—	—	576	122	—	184	—	—	—	—	27		
—	1 419	—	4 335	—	2 877	3 252	1 221	9 279	398	—	8 000	14 312	28		
(NA)	4 296	—	98	—	774	335	139	249	117	—	1 350	1 551	29		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	33		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34		
10	864	—	187	2 441	791	1 074	354	183	3 488	—	48 667	2 880	35		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36		
5	1	181	31	1 190	398	215	225	139	—	1	1 600	892	37		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38		
—	172	—	172	—	508	—	135	161	767	—	11 569	755	39		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40		
2 117	81	30	23	325	142	131	24	14	—	—	106	—	41		
—	1 725	33 221	5 374	—	684	850	651	380	420	—	4 935	17 419	42		
2	251	2 362	138	1 362	496	176	186	102	—	—	—	2 792	43		
—	1 049	1	142	980	329	—	214	85	—	—	—	1 302	44		
—	78	—	1 469	4 846	1 012	1 359	7	4	—	—	—	4 889	45		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47		
37	1 859	—	364	1 509	861	753	—	501	—	—	—	3 554	48		
—	—	—	264	669	114	15	2	—	1	—	17	688	49		
31	2 665	—	134	2 529	946	128	66	—	—	—	—	3 775	50		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53		
180	4 597	—	1 763	3 854	2 629	3 315	—	—	191	—	2 300	13 039	54		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56		
—	—	3 719	79	580	246	134	4	—	2	—	75	2 797	57		
49	—	—	185	2 305	873	118	19	—	87	—	14 345	2 004	58		
—	—	—	820	556	1 085	—	—	—	—	—	—	2 943	59		
2 767	434	510 378	22 655	85 821	38 183	255 174	57 070	—	83 257	60 513	1 280 911	719 153	60		
—	—	—	157	1 082	331	205	56	—	16	—	54	974	61		
7	—	—	226	1 265	14	271	40	—	—	—	—	863	62		
71	4 973	—	1 115	2 506	1 921	868	13	—	—	—	—	9 806	63		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65		
353	12 992	—	21 822	34 477	8 976	12 915	33 724	25 340	17 788	1 837	357 220	84 790	66		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67		
9	12	—	79	487	176	—	16	—	14	—	520	436	68		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69		
101	—	—	1 177	—	490	354	—	—	79	—	1 005	1 819	70		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71		
32	—	—	66	921	1 108	275	—	—	3	—	30	2 394	72		
51	1 312	—	1 663	3 002	788	391	54	246	—	—	—	4 048	73		
16	—	—	15	852	106	10	6	—	—	—	—	456	74		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	75		
71	2 927	—	602	1 558	1 673	—	—	—	228	—	3 390	4 664	76		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	77		
—	457	—	892	686	557	200	21	—	—	—	—	1 691	78		
6	484	—	109	570	73	37	1	—	—	—	—	570	79		
—	7	2	852	1 282	282	31	—	—	4	11	30	1 058	80		

GOVERNMENTS—GOVERNMENT FINANCES

INDIVIDUAL GOVERNMENTS 139

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
				Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
					From Federal Government	From State government	Total	Taxes					
ILLINOIS—Con.													
1	Henry	51 159	Nov.	15 489	15 489	—	2 996	11 542	3 633	—	12 935	12 935	435
2	Iroquois	30 787	Nov.	9 282	9 282	—	2 511	5 214	2 604	—	9 042	9 042	67
3	Jackson	61 067	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4	Jasper	10 609	Nov.	4 288	4 288	—	2 055	2 070	1 499	—	4 553	4 553	106
5	Jefferson	37 020	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
6	Jersey	20 539	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7	Jo Daviess	21 821	Nov.	5 415	5 415	72	1 425	3 771	2 277	—	5 342	5 342	326
8	Johnson	11 347	Nov.	1 676	1 676	34	594	1 048	870	—	2 224	2 224	—
9	Kane	317 471	Nov.	57 551	57 551	3 366	17 667	35 857	20 869	—	62 816	62 816	10 535
10	Kankakee	96 255	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11	Kendall	39 413	Nov.	8 527	8 527	—	2 383	5 348	4 256	—	9 337	9 337	2 368
12	Knox	56 393	Nov.	15 129	15 129	—	6 196	8 108	4 004	—	16 152	16 152	2 285
13	Lake	516 418	Nov.	151 193	136 220	—	29 551	106 136	74 725	14 973	142 786	126 362	17 825
14	La Salle	106 913	Nov.	20 659	20 659	139	5 225	14 445	9 344	—	21 311	21 311	4 682
15	Lawrence	15 972	Nov.	1 410	1 410	—	909	466	466	—	2 025	2 025	—
16	Lee	34 392	Nov.	9 687	9 687	—	1 806	7 526	3 383	—	9 712	9 712	365
17	Livingston	39 301	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18	Logan	30 798	Nov.	6 054	6 054	98	1 999	3 956	2 097	—	5 991	5 991	306
19	McDonough	35 244	Nov.	9 915	9 915	104	4 081	5 083	2 669	—	10 254	10 254	653
20	McHenry	183 241	Nov.	45 341	45 341	191	16 438	28 638	22 821	—	41 851	41 851	1 496
21	McLean	129 180	Dec.	28 314	28 314	—	5 062	21 398	15 339	—	28 439	28 439	2 427
22	Macon	117 206	Nov.	28 869	28 869	330	8 537	17 699	12 841	—	27 240	27 240	2 792
23	Macoupin	47 679	Aug.	8 279	8 279	393	6 615	6 678	5 448	—	8 542	8 542	770
24	Madison	249 238	Nov.	56 042	56 042	3 771	23 257	27 706	16 029	—	64 710	64 710	18 157
25	Marion	41 561	Nov.	6 099	6 099	44	1 226	3 951	2 652	—	5 904	5 845	1 279
26	Marshall	12 846	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27	Mason	16 269	Nov.	5 509	5 509	321	2 476	2 712	1 505	—	5 030	5 030	139
28	Massac	14 752	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29	Menard	11 164	Nov.	5 370	5 370	1	2 029	3 340	985	—	4 418	4 418	16
30	Mercer	17 290	Nov.	11 140	11 140	81	2 048	9 011	1 754	—	11 172	11 138	1 594
31	Monroe	22 422	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32	Montgomery	30 728	Nov.	4 194	4 194	10	192	3 003	2 035	—	3 394	3 394	—
33	Morgan	36 397	Aug.	6 930	6 930	893	1 345	4 197	3 148	—	6 558	6 558	218
34	Moultrie	13 930	Nov.	3 015	3 015	—	1 389	1 626	1 027	—	2 776	2 776	570
35	Ogle	45 957	Nov.	10 139	10 139	—	2 128	7 977	6 120	—	9 742	9 742	—
36	Peoria	182 827	Nov.	42 623	42 623	269	10 136	31 245	15 668	—	44 495	44 495	1 489
37	Perry	21 412	Nov.	5 398	5 398	—	3 045	2 353	800	—	5 349	5 349	163
38	Piatt	15 548	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39	Pike	17 577	Nov.	5 633	5 633	326	1 357	2 699	1 512	—	5 335	5 335	572
40	Pope	4 373	Nov.	1 986	1 986	58	827	819	389	—	1 787	1 787	—
41	Pulaski	7 523	Nov.	2 906	2 906	—	1 713	1 169	460	—	2 913	2 913	—
42	Putnam	5 730	Nov.	600	600	—	—	600	582	—	736	736	—
43	Randolph	34 583	Nov.	8 800	8 800	—	2 763	5 376	1 610	—	7 959	7 959	—
44	Richland	16 545	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45	Rock Island	148 723	Nov.	26 688	26 688	—	8 722	17 620	9 223	—	26 744	26 744	2 860
46	St Clair	262 852	Dec.	43 993	43 993	404	12 435	30 406	19 992	—	44 418	44 418	4 083
47	Saline	26 551	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48	Sangamon	178 386	Nov.	35 483	35 483	2 117	13 438	19 928	11 087	—	36 582	36 582	3 367
49	Schuyler	7 498	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50	Scott	5 644	Nov.	2 376	2 376	4	480	1 880	512	—	2 243	2 243	63
51	Shelby	22 261	Nov.	6 421	6 421	—	1 686	3 354	2 542	—	6 284	6 284	1 179
52	Stark	6 534	Nov.	1 315	1 315	—	460	849	585	—	1 273	1 273	265
53	Stephenson	48 052	Nov.	13 334	13 334	—	4 416	7 938	4 747	—	12 218	12 218	664
54	Tazewell	123 692	Nov.	16 198	16 198	—	5 921	10 277	6 234	—	14 500	14 500	1 826
55	Union	17 619	Nov.	2 334	2 334	—	631	1 703	1 654	—	1 973	1 973	—
56	Vermilion	88 257	Nov.	21 921	21 921	—	6 617	13 215	4 868	—	19 077	19 077	416
57	Wabash	13 111	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58	Warren	19 181	Nov.	4 651	4 651	—	1 342	2 349	1 311	—	4 232	4 232	985
59	Washington	14 965	Nov.	4 132	4 132	—	780	2 284	1 085	—	3 520	3 520	424
60	Wayne	17 241	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61	White	16 522	Nov.	4 160	4 160	—	1 634	1 684	826	—	4 325	4 325	727
62	Whiteside	60 186	Nov.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
63	Will	357 313	Nov.	89 849	89 849	2 489	21 669	64 333	42 173	—	105 218	105 218	29 056
64	Williamson	57 733	Nov.	10 771	10 771	37	5 877	4 857	2 838	—	9 280	9 820	81
65	Winnebago	252 913	Sept.	60 117	60 117	19	13 001	44 969	24 079	—	61 041	61 041	12 771
66	Woodford	32 653	Nov.	6 406	6 406	324	2 040	3 434	2 126	—	5 588	5 588	234

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
47	3 758	—	2 622	2 125	1 164	—	—	—	—	—	400	5 501	1	
117	81	—	1 834	2 940	925	102	—	162	51	—	608	2 247	2	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3	
—	14	—	392	2 267	599	85	16	47	—	—	—	1 537	4	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6	
—	47	—	650	1 292	478	406	—	—	—	—	—	1 686	7	
—	135	—	—	1 084	329	—	3	—	—	—	—	784	8	
167	130	—	1 614	11 513	4 906	4 832	11 039	253	358	—	34 348	23 899	9	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10	
107	451	—	202	2 167	41	1 709	42	—	—	—	—	3 130	11	
—	4 117	—	33	1 805	1 520	3 205	10	1 259	457	—	5 650	5 842	12	
317	10 887	—	17 424	18 529	15 184	4 526	9 673	—	5 220	16 424	146 528	63 096	13	
121	2 338	—	1 798	5 228	1 731	908	57	87	—	—	—	6 919	14	
—	—	—	—	1 253	316	—	—	—	—	—	—	1 229	15	
33	1 826	—	622	1 933	1 139	—	23	—	—	—	—	4 336	16	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17	
42	—	—	962	1 203	896	278	27	—	—	—	—	2 440	18	
33	2 259	—	1 089	2 106	570	723	—	—	177	—	2 686	3 773	19	
101	3 705	—	5 015	5 475	5 552	543	16	141	196	—	1 874	16 059	20	
—	3 238	—	2 709	5 847	1 913	2 344	260	5	—	—	—	12 311	21	
153	492	—	6 406	4 432	1 618	461	185	101	—	—	—	10 202	22	
93	—	—	630	2 199	1 788	—	—	—	—	—	—	2 821	23	
2 466	3 020	—	1 424	11 435	3 448	4 113	220	1 361	1 124	—	15 470	22 303	24	
41	—	—	329	1 265	513	761	5	—	—	59	—	2 231	25	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26	
—	47	—	668	1 887	338	395	—	—	7	—	57	1 582	27	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28	
18	1 762	—	419	516	397	69	71	—	51	—	554	2 310	29	
22	—	5 517	194	2 029	745	298	49	—	194	34	3 019	6 661	30	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31	
—	—	—	802	618	607	45	—	—	—	—	—	2 515	32	
—	554	—	471	1 259	764	779	1	—	—	—	315	2 669	33	
16	—	—	192	730	67	452	51	—	—	—	—	1 054	34	
22	167	—	864	2 609	1 588	902	69	103	—	—	—	3 944	35	
116	6 006	—	4 404	8 404	2 624	5 008	—	—	281	—	3 880	16 913	36	
22	544	—	557	1 418	423	805	36	28	—	—	—	1 629	37	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38	
17	—	—	1 019	1 860	246	213	32	—	—	—	—	1 610	39	
—	277	—	91	819	170	—	—	—	—	—	—	992	40	
—	921	—	—	781	290	29	—	—	2	—	—	759	41	
—	—	—	—	253	231	—	—	—	—	—	—	423	42	
35	2 485	—	291	1 707	610	97	—	—	161	—	1 605	2 819	43	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44	
19	4 830	—	4 799	2 906	2 198	1 115	1 271	7	—	—	75	12 917	45	
213	136	—	2 749	7 773	1 656	5 014	31	455	97	—	1 745	23 946	46	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47	
80	—	—	645	5 441	6 603	1 625	—	15	72	—	1 000	11 911	48	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49	
6	1 124	—	—	415	173	6	—	—	—	—	—	1 207	50	
17	—	—	572	2 169	493	313	90	—	—	—	—	1 404	51	
7	—	—	52	558	150	—	17	4	—	—	—	388	52	
43	3 615	—	532	2 610	1 024	1 052	87	—	122	—	1 450	5 796	53	
61	115	—	1 732	3 725	2 127	857	48	123	17	—	108	5 914	54	
—	369	—	97	400	221	—	—	—	17	—	—	932	55	
66	5 021	—	2 183	2 422	1 668	632	23	—	17	—	175	8 499	56	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57	
30	32	—	226	1 852	363	313	—	—	—	—	—	1 120	58	
—	—	—	361	942	463	274	3	—	—	—	—	1 431	59	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60	
30	—	—	303	1 936	459	145	—	—	4	—	186	1 285	61	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62	
242	5 959	—	7 607	12 092	11 462	7 438	21 872	477	4 060	—	49 125	44 854	63	
52	1 919	—	604	1 908	1 111	482	—	—	—	—	—	4 824	64	
325	6 707	—	3 697	11 184	11 783	2 617	2 839	—	260	—	3 605	23 354	65	
19	274	—	175	2 143	693	162	—	—	—	—	—	1 894	66	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor, and employee retirement revenue	General expenditure			
			Total	Intergovernmental revenue		General revenue from own sources			Total	Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
INDIANA												
1 Adams	31 095	Dec.	25 911	25 911	30	2 894	22 980	3 730	—	26 536	26 536	1 862
2 Allen	300 836	Dec.	103 159	103 159	1 925	31 449	69 656	38 743	—	98 038	97 980	3 999
3 Bartholomew	63 657	Dec.	104 810	104 810	193	6 418	98 184	17 079	—	118 685	118 685	34 450
4 Benton	9 441	Dec.	4 537	4 537	50	1 717	2 752	1 993	—	4 776	4 776	396
5 Blackford	14 067	Dec.	11 041	11 041	110	1 858	9 071	2 958	—	11 435	11 435	635
6 Boone	38 147	Dec.	31 670	31 670	5	3 684	27 943	6 697	—	30 554	30 554	3 005
7 Brown	14 080	Dec.	7 776	7 776	674	1 990	5 101	4 524	—	6 812	6 812	1 439
8 Carroll	18 809	Dec.	7 772	7 772	81	2 533	5 157	4 006	—	8 151	8 151	370
9 Cass	38 413	Dec.	37 510	37 510	55	4 176	33 215	7 851	—	39 506	39 506	3 676
10 Clark	87 777	Dec.	71 693	71 693	1 013	7 290	63 389	9 396	—	71 643	71 643	1 546
11 Clay	24 705	Dec.	17 199	17 199	117	2 835	14 214	5 169	—	17 412	17 412	417
12 Clinton	30 974	Dec.	22 999	22 999	159	3 759	19 076	6 629	—	23 197	23 197	1 181
13 Crawford	9 914	Dec.	3 368	3 368	15	1 769	1 582	1 217	—	3 748	3 748	79
14 Daviess	27 533	Dec.	27 719	27 719	56	3 355	24 264	5 165	—	26 173	26 173	1 368
15 Dearborn	38 835	Dec.	32 700	32 700	21	4 019	28 656	7 119	—	30 248	30 248	978
16 Decatur	23 645	Dec.	18 067	18 067	—	1 949	16 104	4 478	—	17 920	17 920	896
17 De Kalb	35 324	Dec.	14 908	14 908	85	3 333	11 485	8 455	—	16 880	16 880	1 299
18 Delaware	119 659	Dec.	35 933	35 933	2	12 969	22 961	15 928	—	34 330	34 330	2 940
19 Dubois	36 616	Dec.	10 049	10 049	789	3 015	6 186	4 412	—	9 679	9 679	987
20 Elkhart	156 198	Dec.	63 986	63 986	21	13 961	50 001	36 717	—	67 148	67 148	8 229
21 Fayette	26 015	Dec.	9 666	9 666	49	3 364	6 253	3 459	—	9 703	9 703	1 501
22 Floyd	64 404	Dec.	63 559	63 559	—	6 699	56 855	5 823	—	66 090	66 090	4 375
23 Fountain	17 808	Dec.	5 967	5 967	152	2 261	3 528	2 624	—	6 224	6 224	553
24 Franklin	19 580	Dec.	6 663	6 663	157	2 222	4 277	3 449	—	5 923	5 923	429
25 Fulton	18 840	Dec.	20 595	20 595	—	2 607	17 984	4 296	—	20 057	20 057	263
26 Gibson	31 913	Dec.	12 159	12 159	13	4 756	7 382	5 842	—	11 377	11 377	638
27 Grant	74 169	Dec.	20 954	20 954	36	8 025	12 892	9 910	—	20 774	20 774	928
28 Greene	30 410	Dec.	17 600	17 600	—	3 569	14 022	3 650	—	18 519	18 041	786
29 Hamilton	108 936	Dec.	65 338	65 338	212	7 096	57 872	14 007	—	59 978	59 978	3 318
30 Hancock	45 527	Dec.	41 098	41 098	10	3 968	37 117	12 214	—	42 047	40 206	1 930
31 Harrison	29 890	Dec.	18 127	18 127	32	3 820	14 272	3 913	—	17 641	17 641	433
32 Hendricks	75 717	Jan.	53 179	53 179	148	4 641	48 387	11 796	—	52 262	52 262	998
33 Henry	48 139	Dec.	34 325	34 325	418	5 133	28 766	5 549	—	33 188	33 188	2 144
34 Howard	80 827	Dec.	61 359	61 359	302	7 768	53 278	12 307	—	59 645	59 645	388
35 Huntington	35 427	Dec.	23 969	23 969	—	2 767	21 198	6 309	—	25 288	25 288	510
36 Jackson	37 730	Dec.	36 793	36 793	101	4 086	32 568	8 354	—	35 545	35 545	5 016
37 Jasper	24 960	Dec.	29 600	29 600	9	3 436	26 125	6 011	—	26 524	26 524	2 855
38 Jay	21 512	Dec.	17 264	17 264	17	2 729	14 510	5 224	—	17 180	17 180	513
39 Jefferson	29 797	Dec.	7 969	7 969	508	2 918	4 540	3 208	—	7 609	7 609	467
40 Jennings	23 661	Dec.	7 813	7 813	18	3 095	4 686	3 775	—	6 557	6 557	473
41 Johnson	88 109	Dec.	53 145	53 145	196	5 529	47 404	19 877	—	56 233	56 233	9 810
42 Knox	39 884	Dec.	70 253	70 253	2	6 238	64 013	3 554	—	68 424	68 424	4 437
43 Kosciusko	65 294	Dec.	19 525	19 525	65	6 024	13 414	10 669	—	20 168	20 168	6 060
44 Lagrange	29 477	Dec.	10 923	10 923	47	2 771	8 104	5 299	—	10 265	10 265	856
45 Lake	475 594	Dec.	174 396	174 396	984	68 490	104 901	85 612	—	161 439	161 439	4 395
46 La Porte	107 066	Dec.	31 231	31 231	261	10 734	20 227	14 601	—	31 048	31 048	3 642
47 Lawrence	42 836	Dec.	23 208	23 208	—	1 811	21 394	5 544	—	24 298	24 298	439
48 Madison	130 669	Dec.	43 312	43 312	1 037	17 733	24 539	18 895	—	40 008	40 008	2 048
49 Marshall	42 182	Dec.	15 709	15 709	8	3 964	11 672	8 885	—	14 677	14 677	382
50 Martin	10 369	Dec.	3 393	3 393	2	1 491	1 900	1 532	—	3 117	3 117	56
51 Miami	36 897	Dec.	25 416	25 416	1 027	6 354	18 022	4 275	—	26 821	26 821	866
52 Monroe	108 978	Dec.	30 218	30 218	1 508	8 542	19 768	15 674	—	25 461	25 461	3 390
53 Montgomery	34 436	Dec.	9 579	9 579	208	3 592	5 779	4 376	—	9 454	9 454	258
54 Morgan	55 920	Dec.	35 086	35 086	74	4 702	30 263	13 127	—	33 083	33 083	999
55 Newton	13 551	Dec.	7 250	7 250	112	2 295	4 815	3 840	—	7 419	7 419	802
56 Noble	37 877	Dec.	12 328	12 328	35	3 012	9 267	6 438	—	15 036	15 036	3 769
57 Ohio	5 315	Dec.	1 352	1 352	—	262	1 090	922	—	1 760	1 760	94
58 Orange	18 409	Dec.	15 934	15 934	—	2 252	13 681	3 168	—	15 454	15 454	388
59 Owen	17 281	Dec.	6 167	6 167	8	2 101	4 044	2 859	—	6 609	6 609	507
60 Parke	15 410	Dec.	8 406	8 406	116	2 380	5 865	3 558	—	7 267	7 267	371
61 Perry	19 107	Dec.	11 018	11 018	214	1 894	8 910	1 715	—	10 638	10 638	762
62 Pike	12 509	Dec.	5 968	5 968	215	2 191	3 558	2 644	—	5 509	5 509	177
63 Porter	128 932	Dec.	102 630	102 630	46	7 760	94 784	12 384	—	109 459	109 459	7 732
64 Posey	25 968	Dec.	9 860	9 860	—	3 987	5 873	4 297	—	8 832	8 832	975
65 Pulaski	12 643	Dec.	14 185	14 185	161	2 503	11 521	3 639	—	14 547	14 547	900
66 Putnam	30 315	Dec.	18 779	18 779	330	2 968	15 418	4 739	—	19 893	19 893	1 025
67 Randolph	27 148	Dec.	15 200	15 200	706	2 964	11 527	5 769	—	15 392	15 392	244
68 Ripley	24 616	Dec.	7 317	7 317	44	2 551	4 720	3 866	—	6 973	6 973	209
69 Rush	18 129	Dec.	12 918	12 918	—	2 383	10 502	3 696	—	13 337	13 337	1 361
70 St Joseph	247 052	Dec.	70 581	70 581	173	28 390	42 018	24 100	—	79 871	79 871	14 423
71 Scott	20 991	Dec.	12 615	12 615	3	2 439	10 162	2 508	—	12 711	12 711	462
72 Shelby	40 307	Dec.	27 545	27 545	46	4 102	23 291	7 526	—	28 674	28 674	2 203
73 Spencer	19 490	Dec.	9 974	9 974	126	3 171	6 676	5 590	—	7 882	7 882	595
74 Starke	22 747	Dec.	15 786	15 786	109	2 981	12 679	3 155	—	15 691	15 691	254
75 Steuben	27 446	Dec.	12 731	12 731	38	3 178	9 513	7 055	—	13 679	13 679	1 727
76 Sullivan	18 993	Dec.	7 054	7 054	—	2 959	4 084	2 629	—	6 459	6 459	231
77 Switzerland	7 738	Dec.	2 773	2 773	178	1 243	1 350	974	—	3 228	3 228	789
78 Tippecanoe	130 598	Dec.	36 532	36 532	32	12 388	24 105	15 277	—	37 896	37 896	7 313
79 Tipton	16 119	Dec.	20 488	20 488	1 107	848	18 524	3 916	—	21 746	21 746	759
80 Union	6 976	Dec.	3 397	3 397	6	1 585	1 804	1 424	—	3 313	3 251	127
81 Vanderburgh	165 058	Dec.	61 091	60 875	422	15 955	44 467	30 222	216	60 247	60 097	1 326
82 Vermillion	16 773	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
83 Vigo	106 107	Dec.	33 517	33 517	635	10 811	22 071	16 773	—	28 467	28 467	1 585
84 Wabash	35 069	Dec.	28 999	28 999	122	3 213	25 662	6 698	—	32 371	32 371	2 168

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
—	1 459	16 784	197	1 725	384	718	464	286	760	—	12 196	10 574	1		
16	29 349	—	2 195	8 678	5 383	4 846	3 548	231	2 836	58	74 570	33 065	2		
1 158	4 382	88 247	1 361	4 546	934	1 463	630	1 561	1 352	—	78 667	36 346	3		
140	488	—	58	1 619	270	83	232	—	—	—	—	1 643	4		
172	1 017	4 823	107	1 133	287	323	158	206	306	—	4 208	3 823	5		
—	1 172	20 649	501	3 430	829	285	444	—	169	—	3 794	10 872	6		
312	409	—	281	1 435	332	283	142	—	—	—	475	2 028	7		
353	1 028	—	79	2 139	262	282	280	74	19	—	3 499	1 875	8		
638	2 529	23 121	175	3 009	492	931	591	—	924	—	14 799	12 505	9		
127	6 428	47 715	1 106	2 753	1 078	1 479	524	603	948	—	11 190	31 491	10		
464	855	8 037	234	4 275	254	248	142	—	—	—	—	5 113	11		
446	1 897	10 720	126	2 279	548	347	342	—	151	—	2 720	7 853	12		
521	513	—	84	922	102	126	79	1	—	—	—	1 363	13		
373	1 642	16 318	196	2 903	249	348	508	289	139	—	1 080	10 333	14		
—	1 659	19 581	269	1 879	621	830	153	—	212	—	2 619	12 674	15		
380	926	9 105	215	2 750	298	271	440	—	22	—	70	6 508	16		
728	1 219	—	195	5 717	689	773	696	—	—	—	—	4 198	17		
—	9 373	—	553	4 883	2 180	1 074	841	25	522	—	9 970	13 217	18		
—	819	—	393	2 679	307	585	172	375	202	—	2 410	3 492	19		
3 223	8 305	—	1 896	5 888	4 500	1 293	1 433	6 555	442	—	5 313	19 013	20		
—	2 062	—	160	1 721	375	844	95	—	318	—	5 245	3 584	21		
—	4 288	51 089	651	1 829	783	553	566	—	823	—	12 985	28 424	22		
290	776	—	140	2 242	222	288	87	97	—	—	—	2 144	23		
332	800	—	104	2 297	204	149	134	131	—	—	—	1 813	24		
291	1 197	9 116	2 542	2 585	448	206	284	30	304	—	5 526	6 515	25		
—	1 366	—	630	3 584	471	411	463	967	—	—	—	4 880	26		
—	6 336	2	395	2 755	2 029	764	388	—	427	—	4 960	7 962	27		
—	1 613	7 872	127	2 263	322	367	242	—	—	478	—	6 614	28		
—	2 088	32 893	535	4 925	2 005	1 684	2 262	—	873	—	15 727	26 415	29		
1 084	960	19 908	362	4 083	1 047	1 053	955	3	1 670	1 841	23 821	13 872	30		
—	1 408	8 990	181	3 207	387	229	584	—	—	—	—	6 238	31		
1 941	1 501	26 508	739	8 949	1 406	1 263	753	—	710	—	11 490	19 153	32		
—	2 751	20 672	565	2 672	458	595	692	—	469	—	10 080	13 151	33		
—	5 937	35 961	316	3 809	2 972	463	631	68	365	—	5 809	25 211	34		
538	2 065	12 241	227	2 610	406	650	279	—	213	—	3 555	7 616	35		
528	355	24 563	1 034	2 113	422	514	535	—	43	—	18 510	12 612	36		
411	1 028	11 565	147	3 292	829	190	166	—	4 181	—	67 255	8 166	37		
292	1 346	7 772	572	1 584	346	318	580	30	482	—	6 618	6 018	38		
—	1 424	—	395	2 314	487	270	72	—	—	—	584	2 706	39		
343	1 150	—	119	1 633	270	128	158	279	51	—	555	1 425	40		
1 942	2 559	22 471	790	3 479	1 718	1 257	869	—	1 405	—	33 550	18 713	41		
—	2 633	56 694	99	2 203	490	528	1 193	179	1 129	—	15 350	35 041	42		
—	1 316	—	461	3 667	1 035	666	1 199	—	156	—	1 850	4 981	43		
547	879	—	260	2 350	738	356	867	311	80	—	790	3 239	44		
4 857	79 290	—	3 811	6 928	7 315	10 794	3 504	3	814	—	3 884	53 429	45		
—	5 751	—	835	4 135	2 007	1 536	431	223	—	—	—	12 518	46		
663	—	15 053	135	1 739	456	587	108	352	189	—	2 728	10 699	47		
100	8 358	—	853	5 329	1 394	2 057	1 540	1 125	606	—	8 790	14 195	48		
764	1 381	—	321	2 326	783	767	575	—	181	—	2 610	4 962	49		
—	710	—	39	1 000	167	207	94	—	—	—	—	1 127	50		
—	2 524	11 671	93	3 687	288	515	377	—	197	—	2 999	10 066	51		
—	4 443	—	603	3 469	1 372	1 498	438	1 050	1 050	—	15 651	9 275	52		
—	1 757	—	111	3 061	488	362	708	—	13	—	110	2 543	53		
1 220	2 219	15 575	429	2 389	648	985	117	—	599	—	9 690	11 828	54		
250	850	—	132	1 806	404	285	241	77	—	—	178	2 431	55		
736	968	—	216	4 843	902	441	572	503	—	—	—	4 148	56		
56	213	—	72	600	102	58	39	—	—	—	—	616	57		
250	789	9 614	60	1 623	342	287	78	183	—	—	—	6 404	58		
257	942	28	778	1 614	321	487	65	112	—	—	—	2 237	59		
243	939	—	276	2 276	657	87	172	—	11	—	154	2 743	60		
—	575	5 529	90	1 533	124	202	74	5	—	—	—	4 043	61		
—	733	—	79	1 470	117	285	478	289	—	—	—	2 282	62		
221	3 388	79 643	1 006	3 585	2 292	2 048	701	—	2 026	—	52 843	46 732	63		
—	1 117	—	297	3 138	300	453	162	—	—	—	1 500	3 179	64		
220	947	7 155	79	1 961	387	300	205	70	93	—	774	5 461	65		
541	1 297	9 425	314	3 650	229	315	98	—	—	—	222	6 778	66		
498	1 631	4 682	384	2 725	493	347	223	—	—	—	—	5 212	67		
441	854	—	132	2 083	317	173	57	—	—	—	—	1 742	68		
284	678	5 851	150	2 106	415	421	185	—	—	—	—	4 558	69		
—	16 348	8 670	1 366	6 547	3 633	3 424	1 993	8	267	—	7 400	27 126	70		
—	1 935	6 220	300	1 301	361	258	69	364	109	—	2 611	5 301	71		
706	1 944	14 348	135	2 864	1 172	779	249	125	309	—	4 925	10 199	72		
—	795	—	101	1 937	343	183	261	169	302	—	4 355	2 327	73		
290	1 007	8 607	203	1 723	300	338	431	—	17	—	129	6 836	74		
655	1 527	—	577	1 865	957	919	466	173	396	—	6 600	3 638	75		
2	822	—	445	1 882	192	416	458	145	4	—	116	2 603	76		
—	325	—	110	822	126	115	93	—	35	—	575	981	77		
—	5 414	—	914	4 464	3 249	1 174	778	188	1 550	—	37 440	12 264	78		
306	537	13 760	112	2 093	274	257	766	2	101	—	879	10 285	79		
85	321	—	84	676	145	151	70	57	9	62	125	1 280	80		
(NA)	15 045	(NA)	2 642	5 184	6 510	1 917	2 414	(NA)	692	150	11 534	20 332	81		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	82		
—	8 569	—	1 166	3 648	1 474	1 325	1 091	19	166	—	2 800	12 736	83		
1 017	1 921	17 111	113	5 967	440	537	228	—	236	—	4 925	10 333	84		

GOVERNMENTS—GOVERNMENT FINANCES

INDIVIDUAL GOVERNMENTS 143

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
			General revenue						Utility, liquor, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
INDIANA—Con.												
1 Warren	8 176	Dec.	4 637	4 637	192	1 663	2 781	2 074	—	4 065	4 065	127
2 Warrick	44 920	Dec.	24 715	24 715	17	6 257	18 375	14 004	—	15 925	15 925	704
3 Washington	23 717	Dec.	16 565	16 565	6	3 182	13 365	4 344	—	16 506	16 506	243
4 Wayne	71 951	Dec.	30 633	30 633	57	8 706	21 869	19 318	—	31 373	31 373	1 631
5 Wells	25 948	Dec.	17 360	17 360	79	2 445	14 800	6 392	—	16 343	16 343	588
6 White	23 265	Dec.	17 064	17 064	3	2 906	14 147	4 447	—	16 559	16 559	92
7 Whitley	27 651	Dec.	23 571	23 571	—	3 225	20 340	5 588	—	24 350	24 350	1 311
IOWA												
8 Adair	8 409	June	6 964	6 964	141	2 398	4 395	2 304	—	7 176	7 176	839
9 Adams	4 866	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10 Allamakee	13 855	June	6 224	6 224	—	2 626	3 549	2 955	—	6 444	6 444	1 637
11 Appanoose	13 743	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Audubon	7 334	June	7 143	7 143	—	1 875	5 166	2 604	—	7 547	7 547	607
13 Benton	22 429	June	9 128	9 128	258	2 777	5 542	4 774	—	9 536	9 536	1 126
14 Black Hawk	123 798	June	41 046	41 046	25	11 709	28 184	22 263	—	42 243	42 243	928
15 Boone	25 186	June	19 681	19 681	—	1 969	17 615	4 770	—	16 747	16 747	2 135
16 Bremer	22 813	June	7 622	7 622	43	2 779	4 800	3 776	—	7 428	7 428	656
17 Buchanan	20 844	June	10 774	10 774	98	2 206	8 352	3 662	—	9 381	9 381	368
18 Buena Vista	19 965	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
19 Butler	15 731	June	6 403	6 403	—	3 049	3 354	3 102	—	5 573	5 573	—
20 Calhoun	11 508	June	5 069	5 069	—	2 078	2 991	2 482	—	6 375	6 375	106
21 Carroll	21 423	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22 Cass	15 128	June	17 169	17 169	269	2 551	14 287	3 410	—	16 385	16 385	387
23 Cedar	17 381	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
24 Cerro Gordo	46 733	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25 Cherokee	14 098	June	5 343	5 343	—	2 123	3 110	2 499	—	6 381	6 381	—
26 Chickasaw	13 295	June	6 454	6 454	—	2 460	3 946	3 256	—	6 815	6 815	220
27 Clarke	8 287	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28 Clay	17 585	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29 Clayton	19 054	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
30 Clinton	51 040	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31 Crawford	16 775	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32 Dallas	29 755	June	16 999	16 999	270	3 087	13 519	6 862	—	16 921	16 921	575
33 Davis	8 312	June	10 792	10 792	—	1 951	8 841	2 083	—	10 241	10 241	246
34 Decatur	8 338	June	7 535	7 535	3	2 066	5 390	1 661	—	7 741	7 741	413
35 Delaware	18 035	June	15 664	15 664	8	2 824	12 736	3 757	—	15 400	15 400	2 300
36 Des Moines	42 614	June	14 516	14 516	—	—	10 938	8 991	—	7 469	7 469	—
37 Dickinson	14 909	June	13 115	13 115	5	2 108	10 936	4 109	—	16 645	16 645	4 685
38 Dubuque	86 403	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39 Emmet	11 569	June	4 678	4 678	23	1 495	2 983	2 289	—	4 818	4 818	510
40 Fayette	21 843	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41 Floyd	17 058	June	13 121	13 121	371	1 733	10 713	3 920	—	12 844	12 844	611
42 Franklin	11 364	June	12 250	12 250	59	2 083	10 048	3 607	—	13 213	13 213	148
43 Fremont	8 226	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
44 Greene	10 045	June	11 667	11 667	58	1 745	9 864	3 047	—	14 389	14 389	1 840
45 Grundy	12 029	June	8 905	8 905	220	2 111	6 466	3 706	—	9 836	9 836	602
46 Guthrie	10 935	June	8 712	8 712	6	2 756	5 950	3 364	—	8 400	8 400	25
47 Hamilton	16 071	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48 Hancock	12 638	June	8 856	8 856	—	1 958	6 717	3 160	—	11 499	11 499	1 378
49 Hardin	19 094	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50 Harrison	14 730	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51 Henry	19 226	June	14 892	14 892	—	2 244	12 592	3 917	—	14 976	14 976	441
52 Howard	9 809	June	9 923	9 923	—	1 913	7 713	2 324	—	10 372	10 372	1 056
53 Humboldt	10 756	June	9 128	9 128	—	1 577	7 392	3 469	—	8 988	8 988	265
54 Ida	8 365	June	4 272	4 272	84	1 641	2 237	1 822	—	4 619	4 619	1 066
55 Iowa	14 630	June	6 578	6 578	—	2 437	4 085	3 373	—	7 700	7 700	765
56 Jackson	19 950	June	13 593	13 593	10	2 804	10 742	3 379	—	14 782	14 782	748
57 Jasper	34 795	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58 Jefferson	16 310	June	13 521	13 521	—	2 447	11 074	3 140	—	14 386	14 386	1 843
59 Johnson	96 119	June	23 073	23 073	61	4 097	17 075	14 677	—	25 417	25 417	1 611
60 Jones	19 444	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61 Keokuk	11 624	June	6 707	6 707	429	2 323	3 955	2 536	—	6 338	6 338	15
62 Kossuth	18 591	June	15 082	15 082	45	3 617	11 414	5 462	—	13 554	13 554	608
63 Lee	38 687	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64 Linn	168 767	June	49 666	49 666	4 269	7 533	36 909	30 222	—	52 447	52 447	3 376
65 Louisa	11 592	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66 Lucas	9 070	June	8 604	8 604	3	1 799	6 709	1 741	—	11 197	11 197	2 156
67 Lyon	11 952	June	4 904	4 904	119	1 782	2 984	2 084	—	4 278	4 278	716
68 Madison	12 483	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
69 Mahaska	21 522	June	14 417	14 417	—	2 367	12 050	4 868	—	13 368	13 368	313
70 Marion	30 001	June	9 065	9 065	42	2 861	6 100	4 549	—	9 086	9 086	1 127
71 Marshall	38 276	June	13 723	13 723	999	3 350	9 372	7 491	—	14 187	14 187	714
72 Mills	13 202	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73 Mitchell	10 928	June	9 538	9 538	122	2 106	7 297	3 082	—	8 659	8 659	—
74 Monona	10 034	June	6 272	6 272	107	2 417	3 634	3 044	—	6 655	6 655	1 286
75 Monroe	8 114	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
76 Montgomery	12 076	June	13 282	13 282	62	1 885	11 334	3 503	—	11 507	11 507	8
77 Muscatine	39 907	June	24 633	24 633	—	2 778	21 213	7 078	—	24 116	24 116	888
78 O'Brien	15 444	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
79 Osceola	7 267	June	3 681	3 681	8	1 251	2 255	1 914	—	2 783	2 783	19
80 Page	16 870	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
81 Palo Alto	10 669	June	10 276	10 276	184	1 676	8 250	4 032	—	8 606	8 606	261
82 Plymouth	23 388	June	6 381	6 381	118	2 560	3 597	3 597	—	7 421	7 421	1 380
83 Pocahontas	9 525	June	5 259	5 259	164	1 573	3 505	2 926	—	6 013	6 013	69
84 Polk	327 140	June	155 062	155 062	1 189	16 481	135 465	79 263	—	161 701	161 701	10 512
85 Pottawattamie	82 628	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

Expenditure—Con.												Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
123	434	—	249	1 192	182	91	143	69	—	—	—	—	1 564	1
—	1 732	—	966	2 503	857	714	367	1 115	1 438	—	—	25 107	5 380	2
268	1 236	7 252	164	2 703	253	579	241	1	147	—	—	2 203	5 599	3
961	6 198	—	843	4 144	1 227	1 707	1 540	1 541	—	—	—	—	7 720	4
564	1 019	7 023	152	2 132	346	664	734	—	111	—	—	1 700	5 988	5
438	937	8 035	124	2 107	338	420	407	2	—	—	—	—	6 042	6
272	710	13 156	674	2 017	485	750	685	633	413	—	—	6 618	9 044	7
—	43	2 391	433	3 063	381	35	165	32	—	—	—	—	2 113	8
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9
—	851	854	501	2 362	508	44	61	67	—	—	—	—	1 907	10
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11
—	52	2 556	849	2 275	240	186	96	179	—	—	—	—	2 115	12
—	323	335	1 420	3 303	643	335	386	223	42	—	—	380	2 773	13
—	14 842	2 589	2 138	3 631	2 487	2 932	1 147	—	1 715	—	—	24 500	13 652	14
—	142	10 190	426	2 519	149	—	353	632	49	—	—	485	8 024	15
—	895	317	876	2 694	510	166	268	439	—	—	—	—	2 225	16
—	1 037	3 396	151	2 611	519	64	163	—	—	—	—	—	4 242	17
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18
—	91	100	1 018	2 793	491	33	130	186	—	—	—	—	2 021	19
—	508	—	1 091	2 823	447	—	215	46	—	—	—	—	2 150	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
—	115	10 697	807	3 012	400	119	224	12	11	—	—	356	6 134	22
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24
—	324	626	368	2 682	582	37	185	91	—	—	—	—	1 876	25
20	399	1 211	579	2 549	372	57	181	65	—	—	—	—	1 898	26
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31
45	3 140	4 808	848	3 392	1 596	424	717	—	158	—	—	4 295	9 483	32
88	964	5 600	194	1 864	305	101	101	65	20	—	—	230	3 955	33
—	42	4 185	198	1 949	248	37	124	25	14	—	—	151	3 201	34
—	1 008	7 994	525	831	448	200	288	232	—	—	—	—	6 053	35
—	1 050	31	435	2 236	967	496	347	—	—	—	—	—	—	36
—	902	6 412	473	5 802	478	129	932	—	—	—	—	—	4 674	37
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38
—	165	367	783	1 908	490	49	172	13	—	—	—	—	1 521	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
—	232	6 775	1 062	2 350	319	158	230	60	—	—	—	—	4 319	41
—	1 398	5 308	920	3 070	347	62	384	146	—	—	—	71	4 578	42
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43
—	1 581	7 893	213	2 453	410	29	355	57	6	—	—	2 800	5 219	44
—	974	3 306	961	2 486	328	32	228	229	11	—	—	204	3 032	45
—	395	2 591	617	2 434	294	72	215	124	—	—	—	—	2 618	46
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47
65	611	4 048	798	4 026	439	39	265	16	—	—	—	—	3 173	48
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
—	1 023	6 943	1 603	2 959	644	57	176	6	242	—	—	5 109	4 831	51
—	833	4 873	254	2 353	235	196	223	53	5	—	—	—	6 214	52
—	1 112	3 460	236	2 048	356	74	345	63	—	—	—	—	3 213	53
—	367	176	205	2 069	371	18	131	129	—	—	—	—	1 364	54
—	500	480	850	3 537	525	—	212	105	—	—	—	10	2 060	55
—	1 150	8 480	214	2 522	337	118	259	110	71	—	—	1 425	5 675	56
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57
—	570	8 469	893	2 792	240	247	—	—	—	—	—	—	5 150	58
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59
—	6 756	928	2 234	5 395	1 784	1 330	1 054	40	—	—	—	—	8 281	60
—	182	1 670	192	2 549	271	46	110	174	9	—	—	60	2 200	61
—	488	4 821	1 559	3 551	437	—	236	220	65	—	—	1 051	4 977	62
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63
—	3 914	2 621	13 878	6 812	3 305	3 112	1 735	711	400	—	—	5 640	17 152	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
—	190	7 204	194	1 935	253	296	124	41	66	—	—	2 233	2 754	66
—	65	—	316	2 097	287	209	284	—	—	—	—	—	1 604	67
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68
—	332	6 658	165	4 078	611	217	—	—	48	—	—	714	6 738	69
—	1 501	—	299	3 672	600	154	299	539	—	—	—	—	2 913	70
—	5 124	471	621	3 483	702	485	501	40	—	—	—	—	4 449	71
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72
—	285	3 963	31	2 005	492	704	299	39	—	—	—	—	3 074	73
29	124	315	614	3 633	461	36	196	100	—	—	—	—	2 022	74
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	75
—	67	7 057	250	1 703	315	142	184	20	608	—	—	6 625	4 885	76
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	77
—	3 576	13 328	364	2 985	866	796	290	21	81	—	—	967	10 065	78
—	56	110	326	1 100	529	27	106	—	—	—	—	—	1 444	79
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	80
39	322	3 285	1 123	1 852	436	55	251	193	—	—	—	—	3 832	81
—	786	—	421	3 730	582	140	206	101	—	—	—	—	2 275	82
—	217	77	1 249	2 644	402	20	173	95	—	—	—	—	2 451	83
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	84
—	12 423	59 264	14 984	9 721	4 130	4 501	2 961	545	29 141	—	—	264 240	46 945	85

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
IOWA—Con.												
1 Poweshiek	19 033	June	6 600	6 600	—	2 269	4 243	3 126	—	8 077	8 077	1 146
2 Ringgold	5 420	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3 Sac	12 324	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4 Scott	150 979	June	33 143	33 143	—	5 809	27 120	21 469	—	32 922	32 922	3 125
5 Shelby	13 230	June	14 099	14 099	—	3 153	10 908	4 289	—	13 544	13 454	—
6 Sioux	29 903	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7 Story	74 252	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
8 Tama	17 419	June	8 136	8 136	—	3 223	4 748	3 859	—	8 238	8 238	5
9 Taylor	7 114	June	3 772	3 772	9	1 873	1 863	1 401	—	4 372	4 372	—
10 Union	12 750	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11 Van Buren	7 676	June	7 540	7 540	81	1 809	5 506	2 259	—	8 057	8 057	905
12 Wapello	35 687	June	11 106	11 106	173	3 203	7 673	6 612	—	10 587	10 587	281
13 Warren	36 033	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 Washington	19 612	June	15 759	15 759	5	2 625	12 382	4 976	—	16 028	16 028	3 644
15 Wayne	7 067	June	6 724	6 724	117	1 804	4 784	1 495	—	6 720	6 720	413
16 Webster	40 342	June	14 279	14 279	—	4 299	9 831	8 112	—	14 392	14 392	1 178
17 Winnebago	12 122	June	5 343	5 343	19	2 108	3 158	2 603	—	4 694	4 694	349
18 Winneshiek	20 847	June	16 473	16 473	338	3 177	12 951	5 154	—	17 313	17 313	3 460
19 Woodbury	98 276	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20 Worth	7 991	June	3 346	3 346	—	919	2 410	2 179	—	3 571	3 571	469
21 Wright	14 269	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
KANSAS												
22 Allen	14 638	Dec.	4 927	4 927	653	543	3 731	2 878	—	4 565	4 565	897
23 Anderson	7 803	Dec.	7 031	7 031	—	199	6 832	2 169	—	7 468	7 468	169
24 Atchison	16 932	Dec.	4 346	4 346	—	550	3 796	1 992	—	4 477	4 477	413
25 Barber	5 874	Dec.	3 134	3 134	—	393	2 703	2 192	—	3 295	3 295	512
26 Barton	29 382	Dec.	10 742	10 742	—	570	9 333	6 798	—	10 178	10 178	422
27 Bourbon	14 966	Dec.	3 401	3 401	—	803	2 598	2 264	—	3 650	3 650	248
28 Brown	11 128	Dec.	3 194	3 194	—	498	2 696	2 374	—	3 607	3 607	9
29 Butler	50 580	Dec.	10 653	10 653	10	1 634	9 009	6 903	—	10 141	10 141	1 803
30 Chase	3 021	Dec.	1 893	1 893	—	292	1 601	1 422	—	1 843	1 843	124
31 Chautauqua	4 407	Dec.	2 599	2 599	—	504	2 095	1 835	—	2 409	2 409	238
32 Cherokee	21 374	Dec.	5 818	5 818	—	969	4 849	4 012	—	5 867	5 867	58
33 Cheyenne	3 243	Dec.	1 750	1 750	—	342	1 385	1 217	—	1 837	1 837	135
34 Clark	2 418	Dec.	1 877	1 877	—	208	1 669	1 377	—	2 042	2 042	206
35 Clay	9 158	Dec.	7 957	7 957	13	608	7 252	2 509	—	7 764	7 764	464
36 Cloud	11 023	Dec.	4 063	4 063	—	534	3 529	2 948	—	4 717	4 717	198
37 Coffey	8 404	Dec.	19 017	19 017	—	1 162	17 855	14 676	—	18 720	18 720	220
38 Comanche	2 313	Dec.	2 145	2 145	—	41	2 104	1 106	—	2 670	2 670	173
39 Cowley	36 915	Dec.	7 278	7 278	—	1 305	5 944	4 366	—	7 824	7 824	94
40 Crawford	35 568	Dec.	10 837	10 837	—	1 337	9 500	7 312	—	11 378	11 378	205
41 Decatur	4 021	Dec.	2 502	2 502	—	184	2 318	1 677	—	2 271	2 271	113
42 Dickinson	18 958	Dec.	6 270	6 270	—	833	5 197	4 266	—	6 071	6 071	1 063
43 Doniphan	8 134	Dec.	2 193	2 193	—	371	1 822	1 367	—	2 452	2 452	357
44 Douglas	81 798	Dec.	17 501	17 501	—	2 554	14 841	12 235	—	16 169	16 169	1 492
45 Edwards	3 787	Dec.	2 433	2 433	—	276	2 130	1 702	—	2 042	2 042	153
46 Elk	3 327	Dec.	2 546	2 546	—	269	2 277	1 400	—	2 556	2 556	227
47 Ellis	26 004	Dec.	6 762	6 762	—	1 089	5 643	4 430	—	6 657	6 657	940
48 Ellsworth	6 586	Dec.	2 915	2 915	16	408	2 491	2 026	—	2 668	2 668	154
49 Finney	33 070	Dec.	16 392	16 392	—	1 762	14 603	11 371	—	15 175	15 175	1 076
50 Ford	27 463	Dec.	9 778	9 778	—	1 191	8 587	7 095	—	9 243	9 243	1 348
51 Franklin	21 994	Dec.	14 881	14 881	—	1 205	13 676	5 507	—	15 442	15 442	552
52 Geary	30 453	Dec.	20 652	20 652	—	978	19 377	5 882	—	20 308	20 308	716
53 Gove	3 231	Dec.	4 555	4 555	—	275	4 280	1 490	—	3 963	3 963	75
54 Graham	3 543	Dec.	6 011	6 011	—	333	5 678	2 786	—	5 775	5 775	545
55 Grant	7 159	Dec.	8 792	8 792	—	661	8 131	5 679	—	8 749	8 749	659
56 Gray	5 396	Dec.	3 092	3 092	—	421	2 671	2 464	—	3 223	3 223	199
57 Greeley	1 774	Dec.	1 576	1 576	—	211	1 365	1 146	—	1 600	1 600	135
58 Greenwood	7 847	Dec.	3 201	3 201	14	485	2 702	2 380	—	4 048	4 048	397
59 Hamilton	2 388	Dec.	2 767	2 767	—	260	2 507	2 115	—	2 687	2 687	122
60 Harper	7 124	Dec.	3 621	3 621	—	697	2 924	2 607	—	3 698	3 698	943
61 Harvey	31 028	Dec.	9 397	9 397	—	1 051	8 315	7 135	—	8 800	8 800	1 228
62 Haskell	3 886	Dec.	2 617	2 617	—	415	2 202	1 890	—	3 197	3 197	345
63 Hodgeman	2 177	Dec.	4 123	4 123	—	249	3 874	1 837	—	3 941	3 941	330
64 Jackson	11 525	Dec.	4 803	4 803	—	640	4 163	3 390	—	4 265	4 265	367
65 Jefferson	15 905	Dec.	5 078	5 078	29	1 254	3 795	3 422	—	5 384	5 384	239
66 Jewell	4 251	Dec.	3 519	3 519	5	390	3 124	1 851	—	3 763	3 763	253
67 Johnson	355 054	Dec.	138 620	138 620	705	20 329	115 781	83 480	—	141 790	141 790	23 569
68 Kearny	4 027	Dec.	6 087	6 087	—	509	5 578	3 440	—	5 694	5 694	814
69 Kingman	8 292	Dec.	3 994	3 994	—	532	3 453	2 724	—	3 804	3 804	736
70 Kiowa	3 660	Dec.	2 517	2 517	—	339	2 178	1 846	—	2 517	2 517	235
71 Labette	23 693	Dec.	20 187	20 187	7	1 594	18 586	3 316	—	20 475	20 475	682
72 Lane	2 375	Dec.	2 859	2 859	—	243	2 544	1 311	—	3 332	3 332	87
73 Leavenworth	64 371	Dec.	14 357	14 357	—	3 619	10 501	7 646	—	13 969	13 969	29
74 Lincoln	3 653	Dec.	4 064	4 064	—	293	3 771	1 958	—	4 115	4 115	474
75 Linn	8 254	Dec.	5 029	5 029	6	961	4 062	3 434	—	4 926	4 926	310
76 Logan	3 081	Dec.	3 088	3 088	—	226	2 862	1 208	—	3 030	3 030	90
77 Lyon	34 732	Dec.	26 129	26 129	—	1 609	24 516	6 581	—	26 069	26 069	695
78 McPherson	27 268	Dec.	11 219	11 219	16	1 480	9 680	7 464	—	10 542	10 542	1 926
79 Marion	12 888	Dec.	4 982	4 982	36	821	4 122	3 266	—	4 709	4 709	188
80 Marshall	11 705	Dec.	4 351	4 351	71	647	3 633	2 868	—	4 335	4 335	408
81 Meade	4 247	Dec.	3 557	3 557	—	354	3 203	2 477	—	3 245	3 245	530

Expenditure—Con.												Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	640	957	358	3 224	370	104	204	849	4	—	50	2 193	1	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3	
—	878	1 771	8 185	3 681	3 450	2 582	2 008	441	233	—	2 735	10 156	4	
—	71	6 719	297	4 041	394	58	271	461	—	—	—	4 662	5	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7	
—	304	240	807	4 171	515	144	210	340	47	—	772	2 005	8	
—	583	30	298	1 985	293	21	76	—	3	—	40	1 300	9	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10	
—	535	3 317	673	1 890	325	228	239	78	17	—	334	2 586	11	
—	585	2 237	1 297	2 939	420	235	170	121	—	—	750	26 153	12	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13	
—	999	5 365	1 503	5 412	633	171	182	74	94	—	532	6 853	14	
—	324	2 919	222	1 794	325	25	107	70	24	—	325	2 822	15	
—	3 705	625	624	4 204	883	557	682	74	259	—	1 934	3 248	16	
—	79	212	707	1 973	456	8	260	—	—	—	—	1 388	17	
—	2 227	7 679	376	3 677	460	95	470	240	384	—	6 702	5 939	18	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19	
—	428	709	330	991	206	206	164	—	—	—	—	1 293	20	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21	
28	—	—	326	1 120	213	48	170	73	243	—	3 202	610	22	
125	—	4 465	202	1 253	213	—	127	20	—	—	—	1 892	23	
88	1 099	—	177	1 100	328	—	285	61	—	—	—	1 734	24	
68	—	—	407	1 194	191	—	232	58	—	—	—	1 163	25	
—	—	—	639	1 615	503	212	445	232	1 509	—	20 777	2 538	26	
6	—	—	180	1 090	165	368	161	138	—	—	—	1 365	27	
99	—	—	149	1 210	392	—	138	41	—	—	—	949	28	
2	—	—	1 121	3 264	1 203	—	474	435	91	—	1 252	3 531	29	
13	—	—	124	630	130	82	149	5	30	—	240	768	30	
62	—	—	200	746	220	—	90	141	—	—	—	620	31	
279	—	—	313	1 946	506	—	178	173	12	—	250	2 289	32	
21	—	185	66	659	112	—	140	49	1	—	—	564	33	
41	—	—	111	737	193	—	198	85	—	—	—	728	34	
85	—	3 892	444	1 006	328	—	398	75	196	—	2 664	2 787	35	
1	—	—	441	1 511	496	18	444	121	—	—	—	1 777	36	
69	—	3 052	737	8 899	505	172	690	34	754	—	18 115	1 841	37	
23	—	912	135	652	81	—	134	80	—	—	—	423	38	
9	—	—	604	1 859	721	203	263	350	508	—	6 949	2 011	39	
116	—	—	1 088	2 069	810	289	216	165	1 420	—	19 202	2 998	40	
34	44	32	232	345	62	—	165	16	173	—	2 345	885	41	
92	—	—	505	1 390	754	—	550	186	—	—	396	1 663	42	
3	—	—	173	858	204	—	185	97	22	—	220	926	43	
395	985	—	2 020	2 713	1 673	1 138	670	—	861	—	11 715	7 446	44	
56	—	149	114	520	137	—	159	50	63	—	556	575	45	
30	647	—	153	682	115	—	95	57	34	—	480	671	46	
72	—	—	947	1 951	618	—	579	131	—	—	—	2 583	47	
94	—	—	244	900	229	—	198	31	—	—	—	892	48	
3	—	—	1 541	3 807	1 519	153	795	235	1 544	—	20 377	4 729	49	
1	—	—	905	1 732	735	—	481	252	—	—	—	2 476	50	
167	—	7 080	727	2 873	452	6	343	174	439	—	8 205	4 699	51	
51	—	8 600	277	1 117	1 090	—	587	227	4 119	—	43 873	5 993	52	
27	—	2 205	45	840	133	—	242	9	—	—	—	782	53	
36	18	2 704	205	1 189	149	—	231	48	11	—	—	2 234	54	
68	369	2 734	368	2 135	317	—	544	41	2	—	1 380	2 771	55	
73	—	—	196	1 456	221	—	142	42	—	—	—	910	56	
15	55	162	50	279	123	—	165	16	—	—	—	470	57	
108	—	—	219	1 352	428	91	227	20	8	—	100	1 432	58	
22	—	416	170	488	240	—	244	17	44	—	455	425	59	
51	—	—	419	1 235	233	—	204	95	31	—	310	1 329	60	
169	—	—	934	1 566	638	—	555	351	334	—	3 885	2 556	61	
60	—	—	25	1 696	199	—	172	70	—	—	—	1 210	62	
27	265	1 495	115	693	180	—	241	57	13	—	104	1 289	63	
112	—	—	131	1 108	365	—	350	37	200	—	2 424	239	64	
119	—	—	717	1 563	733	—	321	27	122	—	450	1 941	65	
40	—	75	197	1 789	181	—	308	32	5	—	100	1 000	66	
—	3 885	—	15 939	8 058	15 722	1 340	5 039	17 243	20 709	—	317 439	51 966	67	
73	—	1 606	176	1 111	405	—	447	96	18	—	275	1 830	68	
114	—	—	327	1 223	214	—	249	332	96	—	1 710	1 090	69	
36	—	104	211	787	230	—	188	64	—	—	—	885	70	
15	—	14 579	685	2 266	591	21	222	2	56	—	550	8 912	71	
20	893	440	195	538	105	—	223	89	—	—	—	1 230	72	
570	1 821	—	1 613	3 132	1 322	370	304	—	190	—	2 015	6 161	73	
29	1 102	450	179	955	129	—	237	153	5	—	105	1 534	74	
128	—	—	183	1 698	93	221	578	110	—	—	—	1 572	75	
36	—	1 403	120	340	88	—	144	12	12	—	303	1 358	76	
47	2 233	14 945	773	2 821	913	67	500	58	180	—	2 543	11 048	77	
164	—	—	722	3 756	518	369	442	772	300	—	5 945	2 990	78	
71	—	—	353	1 977	249	—	386	—	8	—	—	1 417	79	
65	—	—	244	1 753	276	—	443	69	3	—	37	1 274	80	
50	—	—	274	1 039	234	51	237	118	52	—	860	961	81	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	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						
KANSAS—Con.													
1	Miami -----	23 466	Dec.	11 313	11 313	—	1 192	10 121	5 030	—	11 650	11 650	1 061
2	Mitchell -----	7 203	Dec.	3 324	3 324	—	389	2 935	2 325	—	3 680	3 680	470
3	Montgomery -----	38 816	Dec.	10 140	10 140	18	1 695	8 420	7 019	—	10 581	10 581	1 273
4	Morris -----	6 198	Dec.	3 198	3 198	4	399	2 784	2 178	—	2 982	2 982	240
5	Morton -----	3 480	Dec.	10 525	10 525	—	365	10 158	3 817	—	9 731	9 731	614
6	Nemaha -----	10 446	Dec.	3 675	3 675	—	643	3 032	2 545	—	3 853	3 853	253
7	Neosho -----	17 035	Dec.	14 332	14 332	—	955	13 377	2 720	—	13 787	13 787	940
8	Ness -----	4 033	Dec.	2 293	2 293	—	358	1 929	1 621	—	2 609	2 609	211
9	Norton -----	5 947	Dec.	5 265	5 265	—	399	4 861	1 717	—	5 277	5 277	704
10	Osage -----	15 248	Dec.	4 035	4 035	73	796	3 166	2 626	—	3 947	3 947	263
11	Osborne -----	4 867	Dec.	2 386	2 386	—	315	2 071	1 533	—	2 599	2 599	477
12	Ottawa -----	5 634	Dec.	3 163	3 163	—	392	2 771	2 394	—	3 199	3 199	96
13	Pawnee -----	7 555	Dec.	3 059	3 059	—	457	2 602	2 075	—	3 360	3 360	267
14	Phillips -----	6 590	Dec.	4 478	4 478	—	482	3 852	2 693	—	4 286	4 286	373
15	Pottawatomie -----	16 128	Dec.	9 339	9 339	—	1 045	8 294	6 998	—	10 855	10 855	1 514
16	Pratt -----	9 702	Dec.	5 133	5 133	—	638	4 486	3 564	—	5 105	5 105	361
17	Rawlins -----	3 404	Dec.	2 701	2 701	—	329	2 369	2 148	—	2 385	2 385	328
18	Reno -----	62 389	Dec.	18 350	18 321	11	3 460	14 602	10 122	29	20 196	20 157	1 925
19	Republic -----	6 482	Dec.	3 798	3 798	—	550	3 248	2 436	—	3 775	3 775	479
20	Rice -----	10 610	Dec.	4 938	4 938	—	609	4 329	3 675	—	4 752	4 752	128
21	Riley -----	67 139	Dec.	13 265	13 265	11	1 736	11 518	8 167	—	13 826	13 826	1 312
22	Rooks -----	6 039	Dec.	5 152	5 152	38	468	4 645	3 133	—	4 784	4 784	497
23	Rush -----	3 842	Dec.	4 458	4 458	—	351	4 107	2 074	—	4 650	4 650	521
24	Russell -----	7 835	Dec.	3 762	3 762	—	448	3 314	2 440	—	3 926	3 926	47
25	Saline -----	49 301	Dec.	22 843	22 843	—	1 741	21 084	11 316	—	22 976	22 976	1 142
26	Scott -----	5 289	Dec.	2 668	2 668	11	302	2 355	2 008	—	2 403	2 403	154
27	Sedgwick -----	403 662	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28	Seward -----	18 743	Dec.	24 170	24 170	—	877	23 210	5 590	—	20 656	20 656	1 097
29	Shawnee -----	160 976	Dec.	47 975	47 975	593	3 317	44 065	28 041	—	42 371	42 371	885
30	Sheridan -----	3 043	Dec.	4 357	4 357	—	288	4 060	2 141	—	3 973	3 973	148
31	Sherman -----	6 926	Dec.	7 985	7 985	—	428	7 542	2 825	—	7 491	7 491	464
32	Smith -----	5 078	Dec.	2 814	2 814	—	378	2 436	2 036	—	2 491	2 491	97
33	Stafford -----	5 365	(NA)	2 934	2 934	—	388	2 546	2 055	—	2 772	2 772	193
34	Stanton -----	2 333	Dec.	6 888	6 888	—	374	6 514	3 417	—	5 991	5 991	556
35	Stevens -----	5 048	Dec.	8 192	8 192	—	720	7 472	4 923	—	7 414	7 414	557
36	Sumner -----	25 841	Dec.	7 785	7 785	—	1 016	6 769	4 817	—	7 895	7 895	572
37	Thomas -----	8 258	Dec.	3 128	3 128	—	420	2 707	2 358	—	3 208	3 208	315
38	Trego -----	3 694	Dec.	3 002	3 002	11	656	2 335	1 847	—	2 726	2 726	283
39	Wabausee -----	6 603	Dec.	1 971	1 971	—	343	1 628	1 242	—	2 058	2 058	42
40	Wallace -----	1 821	Dec.	1 253	1 253	—	194	1 056	933	—	1 344	1 344	199
41	Washington -----	7 073	Dec.	4 062	4 062	—	546	3 467	2 669	—	3 905	3 905	358
42	Wichita -----	2 758	Dec.	3 093	3 093	—	231	2 792	1 412	—	2 983	2 983	38
43	Wilson -----	10 289	Dec.	6 767	6 767	—	638	6 129	2 594	—	4 603	4 603	218
44	Woodson -----	4 116	Dec.	1 976	1 976	—	257	1 719	1 433	—	2 215	2 215	281
45	Wyandotte -----	161 993	Dec.	57 401	57 401	984	6 259	48 174	40 922	—	57 948	57 948	1 403

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
207	—	3 963	902	2 614	774	—	317	294	18	—	59	3 702	1		
67	—	78	359	1 318	201	—	231	151	88	—	880	647	2		
64	—	—	1 278	2 369	448	870	435	15	34	—	304	2 950	3		
22	—	70	190	1 162	188	—	271	33	89	—	1 120	827	4		
35	1 114	3 345	258	1 933	317	—	325	61	115	—	955	3 561	5		
97	—	—	155	1 482	286	—	286	53	—	—	—	1 173	6		
25	—	9 028	428	1 428	294	80	153	68	—	—	—	4 770	7		
34	—	—	152	1 045	191	—	306	122	—	—	—	1 040	8		
52	—	2 611	242	764	224	8	205	53	40	—	420	1 654	9		
129	—	—	316	893	360	187	286	50	30	—	255	1 297	10		
38	—	182	159	768	169	—	268	34	2	—	23	1 087	11		
44	—	35	251	1 251	262	—	221	70	—	—	—	903	12		
80	—	—	260	909	247	—	245	98	—	—	—	1 126	13		
50	419	254	432	1 034	351	—	197	164	154	—	1 565	1 810	14		
73	—	—	1 023	3 468	691	—	626	2 312	31	—	2 415	2 424	15		
2	—	74	626	1 602	404	—	239	118	191	—	3 335	2 124	16		
30	11	—	147	977	149	—	115	8	46	—	373	727	17		
3	60	—	1 813	4 229	1 582	1 478	694	694	1 707	39	23 132	7 644	18		
66	—	90	370	1 374	237	—	424	32	13	—	205	1 231	19		
130	—	—	369	1 824	316	—	348	56	120	—	1 750	1 554	20		
70	273	612	868	3 015	807	336	498	1 084	423	—	6 555	2 586	21		
49	1 025	—	258	1 279	242	—	350	61	—	—	—	1 961	22		
55	—	1 640	77	1 314	170	—	259	31	—	—	—	1 806	23		
6	—	—	483	1 134	465	—	520	124	—	—	—	2 179	24		
166	—	—	1 030	2 730	1 423	133	838	—	8 755	—	82 556	3 513	25		
50	40	25	199	658	218	—	228	18	20	—	300	753	26		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27		
2	—	13 129	788	1 640	409	4	558	126	59	—	10 390	7 779	28		
27	—	—	3 384	5 345	4 874	5 494	5 790	2 942	4 780	—	94 390	18 147	29		
33	—	1 971	95	685	85	5	148	10	—	—	—	2 796	30		
45	33	4 379	150	923	228	13	286	52	53	—	655	989	31		
36	—	161	144	762	126	—	271	52	97	—	1 235	1 621	32		
70	—	—	185	897	208	—	156	48	6	—	65	918	33		
23	1 562	1 192	156	920	424	—	417	10	—	—	—	2 198	34		
50	281	1 795	129	2 186	331	—	397	100	—	—	—	2 245	35		
217	1 401	—	511	1 896	503	91	307	155	264	—	2 600	2 090	36		
—	—	—	293	935	318	—	307	27	11	—	53	946	37		
24	—	106	139	674	149	—	229	38	202	—	2 205	707	38		
35	—	—	150	664	201	—	167	13	1	—	—	738	39		
25	—	—	93	463	72	—	148	—	—	—	—	584	40		
58	—	—	228	1 265	226	37	451	—	24	—	420	945	41		
29	—	1 439	86	518	183	—	186	21	—	—	—	1 238	42		
139	22	1 102	351	1 303	321	—	115	74	—	—	187	1 730	43		
51	—	—	116	884	169	—	150	103	—	—	—	678	44		
3	—	291	4 318	937	5 211	1 965	2 403	—	3 358	—	46 455	15 143	45		

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue					Utility, liquor, and employee retirement revenue	Total	General expenditure		
				Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
					From Federal Government	From State government	Total	Taxes					
KENTUCKY													
1	Adair	15 360	June	2 448	2 448	—	1 241	1 075	526	—	2 436	2 436	707
2	Allen	14 628	June	2 337	2 337	22	877	1 399	1 199	—	1 632	1 632	226
3	Anderson	14 571	June	2 917	2 917	59	975	1 854	1 392	—	2 676	2 676	479
4	Ballard	7 902	June	1 447	1 447	213	695	516	446	—	1 346	1 346	58
5	Barren	34 001	June	4 164	4 164	8	1 487	2 529	1 474	—	3 874	3 874	115
6	Bath	9 692	June	1 472	1 472	16	913	508	359	—	1 095	1 095	233
7	Bell	31 506	June	4 648	4 648	450	2 559	1 522	1 274	—	4 067	4 067	44
8	Boone	57 589	June	33 894	33 894	2 176	2 001	29 456	11 415	—	34 749	34 749	877
9	Bourbon	19 236	June	4 107	4 107	119	2 004	1 678	1 139	—	4 332	4 332	1 037
10	Boyd	51 150	June	9 016	9 016	690	2 331	5 934	2 589	—	8 989	8 989	667
11	Boyle	25 641	June	3 887	3 887	56	1 111	2 470	1 900	—	3 586	3 586	168
12	Bracken	7 766	June	1 264	1 264	—	567	690	605	—	1 122	1 122	117
13	Breathitt	15 703	June	4 141	4 141	150	1 684	2 290	522	—	4 356	4 356	177
14	Breckinridge	16 312	June	4 845	4 845	11	1 016	3 806	1 257	—	4 384	4 384	52
15	Bullitt	47 567	June	3 841	3 841	208	1 076	2 381	1 791	—	2 403	2 403	241
16	Butler	11 245	June	2 284	2 284	—	1 104	1 055	807	—	2 249	2 249	117
17	Caldwell	13 232	June	3 273	3 273	385	1 745	1 094	462	—	3 314	3 314	662
18	Calloway	30 735	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
19	Campbell	83 866	June	14 873	14 873	126	1 781	12 220	6 556	—	12 644	12 622	1 341
20	Carlisle	5 238	June	1 019	1 019	—	628	380	220	—	950	950	35
21	Carroll	9 292	June	16 433	16 433	5	647	15 765	2 015	—	18 553	18 553	2 402
22	Carter	24 340	June	3 469	3 469	290	1 556	1 588	787	—	3 604	3 604	17
23	Casey	14 211	June	3 807	3 807	47	3 023	715	689	—	3 636	3 636	115
24	Christian	68 941	June	10 057	10 057	247	3 101	6 531	1 469	—	9 437	9 437	212
25	Clark	29 496	June	14 059	14 059	100	1 378	12 511	3 306	—	13 546	13 546	1 075
26	Clay	21 746	June	4 102	4 102	1 166	1 982	870	668	—	4 511	4 511	118
27	Clinton	9 135	June	946	946	3	710	168	104	—	659	659	25
28	Crittenden	9 196	June	1 425	1 425	—	991	414	324	—	1 322	1 322	272
29	Cumberland	6 784	June	5 311	5 311	36	1 175	4 080	363	—	5 098	5 098	103
30	Daviess	87 189	June	25 588	25 588	1 018	5 055	18 677	7 819	—	22 111	22 111	859
31	Edmonson	10 357	June	1 598	1 598	2	1 029	516	417	—	1 711	1 711	303
32	Elliott	6 455	June	1 407	1 407	—	779	620	455	—	1 340	1 340	449
33	Estill	14 614	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
34	Fleming	12 292	June	7 448	7 448	63	1 337	6 030	716	—	7 056	7 056	275
35	Floyd	43 586	June	8 890	8 890	526	3 067	4 885	1 676	—	9 055	9 055	170
36	Franklin	43 781	June	9 999	9 999	628	2 503	6 485	4 396	—	11 266	11 266	2 430
37	Fulton	8 271	June	1 853	1 853	115	1 005	628	502	—	1 815	1 815	397
38	Gallatin	5 393	June	889	889	116	465	297	199	—	691	691	33
39	Garrard	11 579	June	6 924	6 924	—	812	6 106	1 147	—	6 488	6 488	204
40	Grant	15 737	June	4 705	4 705	—	854	3 799	1 300	—	4 805	4 805	28
41	Graves	33 550	June	3 819	3 819	105	1 649	1 991	1 123	—	4 113	4 113	109
42	Grayson	21 050	June	2 981	2 981	11	1 851	1 064	867	—	2 764	2 764	243
43	Green	10 371	June	5 431	5 431	—	711	4 715	617	—	5 368	5 368	303
44	Greenup	36 742	June	3 473	3 473	156	2 036	1 215	898	—	1 956	1 956	31
45	Hancock	7 864	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46	Hardin	89 240	June	76 553	76 553	1 169	4 064	71 136	6 631	—	78 487	78 487	6 743
47	Harlan	36 574	June	13 469	13 469	1 432	4 362	7 628	2 765	—	12 280	12 280	173
48	Harrison	16 248	June	2 821	2 821	—	836	1 700	1 251	—	2 543	2 543	143
49	Hart	14 890	June	2 159	2 159	—	1 320	814	699	—	1 965	1 965	309
50	Henderson	43 044	June	5 602	5 602	—	2 346	3 149	2 152	—	5 246	5 246	194
51	Henry	12 823	June	2 420	2 420	—	1 311	1 064	811	—	2 105	2 105	613
52	Hickman	5 566	June	1 015	1 015	—	586	412	308	—	882	882	32
53	Hopkins	46 126	June	10 177	10 177	192	2 817	6 854	1 954	—	10 877	10 877	1 956
54	Jackson	11 955	June	2 477	2 477	52	1 572	746	278	—	2 354	2 354	845
55	Jefferson	664 937	June	376 181	376 181	37 232	43 350	293 731	124 032	—	365 066	365 066	65 484
56	Jessamine	30 508	June	5 625	5 625	98	1 549	3 689	3 395	—	5 118	5 118	572
57	Johnson	23 248	June	5 178	5 178	302	1 615	3 040	961	—	5 172	5 172	39
58	Kenton	142 031	June	102 955	102 955	15 742	3 851	83 161	15 390	—	102 609	102 609	29 110
59	Knott	17 906	June	3 256	3 256	3	1 833	1 368	699	—	3 458	3 458	114
60	Knox	29 676	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61	Larue	11 679	June	2 161	2 161	—	795	1 270	876	—	2 038	2 038	9
62	Laurel	43 438	June	5 458	5 458	371	2 242	2 774	2 023	—	5 591	5 591	470
63	Lawrence	13 998	June	2 291	2 291	2	1 497	772	545	—	2 393	2 393	—
64	Lee	7 422	June	3 602	3 602	68	926	2 577	584	—	3 474	3 474	111
65	Leslie	13 642	June	3 653	3 653	—	2 030	1 570	952	—	3 525	3 525	234
66	Letcher	27 000	June	3 440	3 440	—	2 084	1 268	1 071	—	2 915	2 915	11
67	Lewis	13 029	June	2 428	2 428	43	1 008	1 365	556	—	2 456	2 456	2
68	Lincoln	20 045	June	4 287	4 287	180	2 546	1 396	984	—	3 745	3 745	396
69	Livingston	9 062	June	1 549	1 549	13	994	428	365	—	1 595	1 595	204
70	Logan	24 416	June	3 220	3 220	46	1 480	1 528	1 070	—	3 449	3 449	151
71	Lyon	6 624	June	993	993	—	504	277	206	—	551	551	40
72	McCracken	62 879	June	21 067	21 067	954	4 023	15 955	6 586	—	19 055	19 055	804
73	McCreary	15 603	June	3 021	3 021	132	1 817	948	619	—	2 874	2 874	—
74	McLean	9 628	June	3 874	3 874	36	830	3 001	629	—	3 516	3 516	37
75	Madison	57 508	June	9 192	9 192	230	2 292	6 528	4 036	—	8 945	8 945	341
76	Magoffin	13 077	June	2 177	2 177	—	1 203	965	662	—	2 297	2 297	52
77	Marion	16 499	June	2 684	2 684	—	1 235	1 431	899	—	2 426	2 426	169
78	Marshall	27 205	June	7 160	7 160	—	1 345	5 547	3 581	—	7 308	7 308	820
79	Martin	12 526	June	3 753	3 753	69	2 343	1 273	966	—	3 802	3 802	85
80	Mason	16 666	June	12 859	12 859	181	2 022	10 379	1 661	—	12 243	12 243	400
81	Meade	24 170	June	3 055	3 055	—	891	2 136	1 029	—	2 798	2 798	207
82	Menifee	5 092	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
83	Mercer	19 148	June	3 723	3 723	357	1 257	2 093	996	—	4 321	4 321	113
84	Metcalfe	8 963	June	1 450	1 450	4	939	458	384	—	1 341	1 341	9

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
—	26	—	27	847	32	185	3	8	225	—	2 622	447	1		
—	29	—	143	526	76	253	—	130	16	—	—	443	2		
—	22	—	344	827	397	56	148	11	52	—	962	1 099	3		
—	—	—	4	736	61	137	—	—	56	—	—	621	4		
—	15	—	136	1 110	302	581	105	4	145	—	1 537	1 162	5		
—	6	—	58	660	48	83	12	58	—	—	—	536	6		
—	15	—	747	1 280	250	404	34	59	—	—	—	1 009	7		
—	—	—	666	2 991	2 031	918	689	160	17 643	—	276 808	5 301	8		
—	32	—	382	858	128	1 199	157	—	62	—	270	1 355	9		
—	29	—	2 186	1 573	509	718	35	—	1 756	—	17 032	2 590	10		
—	55	—	350	919	158	413	91	511	215	—	3 814	1 103	11		
—	9	—	—	718	13	83	17	3	—	—	—	313	12		
—	—	—	1 207	1 135	144	202	5	29	647	—	8 925	1 545	13		
—	—	—	75	899	248	146	4	5	2 451	—	27 066	617	14		
—	338	—	—	908	—	434	409	—	116	—	—	1 712	15		
—	22	—	410	1 045	—	273	—	26	—	—	—	831	16		
—	3	—	917	1 139	164	159	32	—	425	—	6 868	1 127	17		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18		
—	370	—	225	574	1 582	1 396	660	197	4 145	22	60 763	2 448	19		
—	—	—	75	643	20	19	—	—	3	—	—	273	20		
—	21	4 903	136	661	115	1 934	138	—	9 182	—	252 055	2 601	21		
—	—	—	696	920	387	232	19	21	536	—	7 896	1 001	22		
—	3	20	4	2 843	273	130	3	—	—	—	—	683	23		
—	320	—	1 138	1 417	427	813	34	59	3 184	—	57 217	2 564	24		
—	—	—	1 277	685	502	346	182	—	8 198	—	125 723	1 879	25		
—	6	—	46	1 773	311	320	27	14	—	—	—	964	26		
—	—	—	—	506	—	105	38	—	10	—	—	357	27		
—	—	—	—	849	64	110	51	41	6	—	—	321	28		
—	1	3 678	—	874	97	101	1	14	3	—	971	1 856	29		
—	315	—	7 365	2 074	517	1 193	1 221	561	5 210	—	154 415	7 660	30		
—	—	—	28	935	50	98	61	—	88	—	1 221	201	31		
(NA)	(NA)	(NA)	3	664	83	65	5	—	—	(NA)	(NA)	345	32		
—	13	5 037	232	850	63	140	199	3	101	—	2 007	2 724	34		
—	33	—	1 256	2 636	324	286	221	10	2 597	—	31 010	2 204	35		
—	107	—	2 050	1 048	687	1 800	1 070	532	963	—	13 873	2 984	36		
—	—	—	25	480	31	314	—	—	178	—	2 698	581	37		
—	3	—	—	597	13	58	8	—	—	—	—	187	38		
—	19	4 664	108	558	213	193	41	60	—	—	—	3 456	39		
—	20	2 332	77	696	147	454	—	3	121	—	1 608	1 638	40		
—	—	—	73	1 469	252	377	26	—	1 148	—	16 068	840	41		
—	2	—	132	1 130	199	583	9	—	7	—	—	695	42		
—	—	4 229	6	547	98	70	38	6	15	—	—	2 106	43		
—	130	—	—	1 056	—	538	15	—	217	—	—	1 102	44		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45		
—	84	60 606	6 374	1 879	1 057	1 790	68	604	4 349	—	56 515	31 360	46		
—	14	—	7 260	1 154	526	453	101	985	147	—	1 515	6 676	47		
—	34	—	648	683	103	288	29	11	331	—	4 615	344	48		
—	2	—	44	1 034	75	121	48	4	8	—	—	916	49		
—	159	—	231	1 751	287	579	264	117	672	—	10 912	1 465	50		
—	7	—	12	726	80	206	28	—	12	—	112	524	51		
—	—	—	13	589	15	77	—	—	—	—	—	290	52		
—	73	—	959	2 035	388	451	446	986	3 123	—	43 425	2 090	53		
—	—	—	48	899	58	130	—	32	313	—	6 051	436	54		
755	6 725	3 994	19 948	3 064	26 893	23 949	4 658	238	131 709	—	1 354 524	70 822	55		
—	60	—	1 234	969	520	678	187	28	94	—	1 939	1 839	56		
—	10	—	1 485	1 279	281	512	21	24	826	—	11 804	1 784	57		
—	738	—	6 576	3 302	2 229	2 801	2 120	21	34 904	—	715 866	16 414	58		
(NA)	12	(NA)	288	1 152	214	214	317	300	173	(NA)	1 805	1 304	59		
—	3	—	206	690	120	269	23	41	144	—	1 290	598	61		
—	2	—	647	1 136	475	797	46	80	571	—	10 270	1 210	62		
—	1	—	12	1 207	153	190	14	37	184	—	1 910	669	63		
—	17	—	276	817	86	138	103	20	1 640	—	20 655	734	64		
—	94	—	89	1 463	218	138	68	336	156	—	1 185	1 432	65		
—	9	—	—	1 214	212	239	8	105	18	—	91	1 167	66		
—	8	—	229	854	28	178	6	—	787	—	10 545	616	67		
—	27	—	318	1 837	134	535	29	7	160	—	3 210	945	68		
—	10	—	—	950	34	127	34	37	—	—	—	417	69		
—	46	—	18	1 444	379	315	43	5	230	—	4 460	1 044	70		
—	25	—	—	407	—	97	12	—	10	—	—	369	71		
—	116	—	4 949	1 592	906	1 478	227	299	5 545	—	77 285	6 508	72		
—	2	—	120	1 160	176	321	22	—	17	—	644	1 566	73		
—	—	2 203	55	634	54	71	32	2	—	—	—	1 376	74		
—	7	—	2 461	1 869	466	817	74	70	535	—	3 990	3 335	75		
—	—	—	456	1 026	133	151	45	196	9	—	—	957	76		
—	44	—	210	1 077	236	62	14	200	3	—	35	561	77		
—	34	—	292	2 550	499	233	13	150	1 815	—	23 184	1 616	78		
—	25	—	325	1 249	228	344	157	81	89	—	1 780	1 260	79		
—	60	—	803	572	320	587	126	649	8 315	—	137 119	1 460	80		
(NA)	(NA)	(NA)	95	833	183	206	135	358	451	(NA)	9 000	774	81		
—	29	—	1 229	625	204	222	24	317	1 117	(NA)	20 300	1 177	83		
—	2	—	134	697	87	97	24	2	80	—	1 334	271	84		

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	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						
KENTUCKY—Con.													
1	Monroe	11 401	June	2 667	2 667	38	1 057	1 551	1 131	—	2 147	2 147	160
2	Montgomery	19 561	June	5 832	5 832	724	1 977	2 900	1 636	—	5 603	5 603	76
3	Morgan	11 648	June	2 562	2 562	859	1 141	428	355	—	2 186	2 186	981
4	Muhlenberg	31 318	June	8 148	8 148	78	1 809	5 527	1 739	—	8 183	8 183	141
5	Nelson	29 710	June	12 286	12 286	1 169	3 428	7 456	3 152	—	12 342	12 342	1 138
6	Nicholas	6 725	June	7 109	7 109	—	823	6 265	936	—	6 776	6 776	448
7	Ohio	21 105	June	13 514	13 514	—	1 978	11 519	1 219	—	13 335	13 335	535
8	Oldham	33 263	June	5 031	5 031	165	1 459	3 048	2 105	—	5 169	5 169	223
9	Owen	9 035	June	1 806	1 806	—	346	879	676	—	1 733	1 733	171
10	Owsley	5 036	June	1 383	1 383	—	793	443	220	—	1 380	1 380	175
11	Pendleton	12 036	June	2 538	2 538	154	1 180	1 139	693	—	4 267	4 267	2
12	Perry	30 283	June	12 868	12 868	1 042	4 205	7 541	2 779	—	12 022	12 022	150
13	Pike	72 583	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Powell	11 686	June	1 886	1 886	—	1 162	677	580	—	880	880	5
15	Pulaski	49 489	June	14 398	14 398	1 315	4 672	7 825	5 983	—	13 269	13 269	1 953
16	Robertson	2 124	June	690	690	14	419	254	172	—	622	622	32
17	Rockcastle	14 803	June	2 302	2 302	20	1 202	879	542	—	2 053	2 053	279
18	Rowan	20 353	June	3 198	3 198	40	1 901	636	454	—	3 889	3 889	648
19	Russell	14 716	June	2 736	2 736	540	1 191	932	617	—	2 587	2 587	329
20	Scott	23 867	June	12 004	12 004	471	3 197	8 178	6 065	—	10 793	10 793	1 881
21	Shelby	24 824	June	7 436	7 436	218	1 990	5 180	3 123	—	6 957	6 957	1 316
22	Simpson	15 145	June	5 139	5 139	—	1 024	4 002	960	—	4 858	4 858	178
23	Spencer	6 801	June	1 338	1 338	—	726	597	439	—	1 069	1 069	106
24	Taylor	21 146	June	2 392	2 392	3	1 436	895	756	—	2 295	2 295	58
25	Todd	10 940	June	1 885	1 885	—	915	861	494	—	1 574	1 574	218
26	Trigg	10 361	June	2 058	2 058	36	1 040	941	857	—	2 010	2 010	304
27	Trimble	6 090	June	19 494	19 494	—	600	18 884	532	—	19 207	19 207	4
28	Union	16 557	June	3 461	3 461	5	1 776	1 578	834	—	2 599	2 599	360
29	Warren	76 673	June	19 918	19 918	1 182	4 378	13 995	3 860	—	18 532	18 532	943
30	Washington	10 441	June	1 861	1 861	—	782	1 072	778	—	1 482	1 482	161
31	Wayne	17 468	June	1 777	1 777	44	972	643	499	—	1 608	1 608	72
32	Webster	13 955	June	2 870	2 870	—	1 854	932	756	—	2 981	2 981	148
33	Whitley	33 326	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
34	Wolfe	6 503	June	1 090	1 090	15	753	289	191	—	1 011	1 011	26
35	Woodford	19 955	June	4 844	4 844	30	1 129	3 541	3 184	—	5 316	5 316	257
LOUISIANA													
36	Acadia	55 882	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37	Allen	21 226	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38	Ascension	58 214	Dec.	37 325	36 968	69	3 793	32 695	18 662	357	40 746	40 438	5 863
39	Assumption	22 753	Dec.	9 852	8 328	181	1 295	6 852	3 844	1 524	10 554	9 041	1 212
40	Avoyelles	39 159	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41	Beauregard	30 083	Dec.	30 174	29 737	—	1 771	27 314	7 679	437	27 228	25 721	992
42	Bienville	15 979	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
43	Bossier	86 088	Dec.	14 163	14 163	1 934	3 912	7 970	5 464	—	13 741	13 741	—
44	Caddo	248 253	Dec.	58 660	57 945	4 098	6 402	47 445	35 488	715	58 884	58 204	9 030
45	Calcasieu	168 134	Dec.	109 276	106 805	3 274	12 167	91 364	37 203	2 471	94 923	91 465	3 283
46	Caldwell	9 810	Dec.	1 502	1 502	1	365	1 136	1 014	—	1 241	1 241	—
47	Cameron	9 260	Dec.	14 789	14 112	—	2 533	11 457	8 880	677	13 940	12 895	520
48	Catahoula	11 065	Dec.	1 160	1 160	—	159	1 001	1 001	—	1 146	1 146	—
49	Claiborne	17 405	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50	Concordia	20 828	Dec.	2 704	2 704	658	887	1 159	1 118	—	2 502	2 502	197
51	De Soto	25 346	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52	East Carroll	9 709	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
53	East Feliciana	19 211	Dec.	4 096	2 430	—	517	1 910	1 253	1 666	4 407	3 004	33
54	Evangeline	33 274	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55	Franklin	22 387	Dec.	1 731	1 731	—	551	1 180	1 035	—	948	948	—
56	Grant	17 526	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57	Iberia	68 297	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58	Iberville	31 049	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Jackson	15 705	Dec.	2 860	2 860	—	828	2 032	1 847	—	809	809	—
60	Jefferson	448 306	Dec.	749 453	732 708	14 578	24 415	690 701	345 444	16 745	720 103	700 007	105 726
61	Jefferson Davis	30 722	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
62	Lafayette	164 762	Dec.	50 724	50 724	7 601	9 200	33 296	19 411	—	51 566	51 566	10 511
63	Lafourche	85 860	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64	La Salle	13 662	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65	Lincoln	41 745	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66	Livingston	70 526	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67	Madison	12 463	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68	Morehouse	31 938	Dec.	23 233	23 233	—	964	22 205	3 804	—	22 195	22 195	1 196
69	Natchitoches	36 689	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70	Ouachita	142 191	Dec.	38 584	38 291	4 047	4 344	28 351	19 923	293	40 158	39 807	431
71	Plaquemines	25 575	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72	Pointe Coupee	22 540	Dec.	22 965	21 559	2 827	3 012	15 712	4 029	1 406	20 778	19 966	199
73	Rapides	131 556	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
74	Red River	9 387	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
75	Richland	20 629	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
76	Sabine	22 646	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
77	St Bernard	66 631	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
78	St Charles	42 437	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
79	St Helena	9 874	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
80	St James	20 879	Dec.	37 553	35 350	1 318	1 459	32 503	13 840	2 203	36 550	33 575	2 582
81	St John the Baptist	39 996	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
82	St Landry	80 331	Dec.	51 443	51 443	2 073	12 692	36 678	5 146	—	50 711	50 711	1 051
83	St Martin	43 978	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	1	—	203	797	42	165	1	3	348	—	3 700	491	1	
—	22	—	1 882	1 163	176	789	40	16	741	—	9 764	2 256	2	
—	3	—	—	829	49	95	—	9	46	—	248	435	3	
—	149	—	409	1 484	597	226	98	574	3 198	—	31 265	2 083	4	
—	75	—	7 341	1 371	202	652	79	874	228	—	1 709	5 267	5	
—	1	4 945	26	630	75	33	36	83	173	—	1 655	3 091	6	
—	34	—	37	1 363	354	151	77	—	10 155	—	144 788	620	7	
—	30	—	653	1 140	864	662	160	—	118	—	500	2 083	8	
—	—	—	—	802	256	96	—	20	1	—	—	893	9	
—	—	—	—	777	20	82	2	31	178	—	1 880	335	10	
—	17	—	1 795	632	28	61	4	—	1 395	—	27 060	1 466	11	
—	—	—	4 926	1 784	293	344	342	618	1 991	—	31 180	5 340	12	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13	
—	34	—	—	552	—	237	—	—	57	—	—	450	14	
—	106	—	4 822	2 399	542	895	28	14	239	—	1 765	4 989	15	
—	—	—	48	362	58	39	—	2	—	—	—	181	16	
—	3	—	22	967	68	258	19	59	311	—	4 067	476	17	
—	40	—	—	816	228	466	56	45	632	—	2 696	1 541	18	
—	—	—	—	1 024	149	242	—	2	279	—	3 736	451	19	
—	129	—	2 308	1 739	808	827	277	45	779	—	12 530	3 255	20	
—	40	—	2 864	1 744	233	269	120	—	286	—	4 389	2 983	21	
—	47	2 657	47	640	17	411	190	—	266	—	4 771	1 636	22	
—	9	—	71	409	91	67	49	—	105	—	915	277	23	
—	9	—	—	623	222	244	18	2	35	—	525	447	24	
—	1	—	158	783	34	243	—	73	9	—	3 000	489	25	
—	1	—	180	819	161	132	172	38	30	—	647	461	26	
—	—	—	2	769	74	66	23	33	18 000	—	272 500	281	27	
—	4	—	73	915	335	332	95	21	64	—	1 175	767	28	
—	47	—	6 962	863	673	1 466	699	24	4 270	—	47 938	7 327	29	
—	17	—	128	728	37	113	9	30	133	—	2 218	316	30	
—	11	—	—	764	100	201	24	5	74	—	900	597	31	
—	32	—	438	875	199	136	127	171	23	—	223	1 182	32	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	33	
—	—	—	5	627	34	86	—	13	—	—	—	409	34	
—	183	—	1 004	883	850	618	163	10	192	—	3 065	2 417	35	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37	
—	185	10 178	379	6 768	5 228	867	3 635	52	7 967	308	92 409	15 780	38	
—	81	1 851	136	1 792	1 311	241	107	727	50	1 513	2 495	2 921	39	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40	
—	72	15 009	84	2 824	2 312	224	127	798	1 824	1 507	23 797	9 964	41	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	42	
—	473	—	267	3 066	2 350	869	74	10	451	—	5 535	5 498	43	
—	—	3 817	1 600	7 665	11 771	7 332	713	813	3 560	680	50 240	17 514	44	
—	1 265	19 616	2 200	8 403	9 306	1 498	4 943	494	19 040	3 458	227 205	28 958	45	
—	35	—	47	395	—	—	—	243	156	—	2 428	532	46	
—	26	1 455	1 119	2 291	2 434	117	1 296	825	138	1 045	2 501	4 548	47	
—	—	—	—	539	7	27	—	—	—	—	—	689	48	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49	
—	331	—	—	365	—	53	11	84	—	—	—	1 219	50	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52	
—	67	—	46	809	524	197	69	198	3	1 403	2 434	1 941	53	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54	
—	15	30	—	396	40	—	13	—	5	—	—	366	55	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58	
—	—	—	—	239	—	—	32	187	—	—	—	25	59	
60 495	7 691	227 320	4 615	41 494	42 274	9 779	45 826	68 107	82 858	20 096	853 249	195 936	60	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	61	
—	94	—	731	3 897	15 175	2 641	2 203	74	1 099	—	28 979	17 872	62	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67	
—	24	16 453	39	1 047	1 304	195	105	928	475	—	9 255	7 716	68	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69	
—	367	655	788	5 023	7 604	3 429	711	977	1 702	351	20 605	17 320	70	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71	
—	56	5 291	—	414	2 977	812	1 686	425	5 011	812	70 377	5 969	72	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	74	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	75	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	76	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	77	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	79	
—	1 423	3 251	597	3 490	3 254	136	1 298	869	13 327	2 975	176 757	8 554	80	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	81	
—	6	28 285	364	820	2 002	956	45	—	508	—	8 193	21 076	82	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	83	

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	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						
LOUISIANA—Con.													
1	St Mary	58 086	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
2	St Tammany	144 508	Dec.	132 006	131 886	148	3 539	128 199	26 213	120	140 039	139 892	9 547
3	Tangipahoa	85 709	Dec.	70 513	69 871	1 374	4 055	63 747	11 758	642	66 919	66 287	7 520
4	Tensas	7 103	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5	Union	20 690	Dec.	6 561	6 492	176	1 942	4 374	2 333	69	6 055	6 027	442
6	Vermilion	50 055	Dec.	35 344	35 344	—	4 885	30 459	10 013	—	34 094	34 094	1 146
7	Vernon	61 961	Dec.	10 049	10 049	2 540	1 583	5 906	5 066	—	10 675	10 675	4
8	Washington	43 185	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
9	Webster	41 989	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10	West Baton Rouge	19 419	Jan.	28 581	26 904	314	1 216	25 374	11 603	1 677	28 995	27 360	821
11	West Carroll	12 093	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12	West Feliciana	12 915	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13	Winn	16 269	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MAINE													
14	Androscoggin	105 259	Dec.	5 655	5 655	51	242	5 292	4 272	—	5 528	5 528	1 054
15	Aroostook	86 936	Dec.	4 949	4 949	5	430	4 503	3 993	—	4 389	4 389	88
16	Cumberland	243 135	Dec.	13 372	13 372	—	1 593	11 432	8 327	—	11 549	11 549	1 778
17	Franklin	29 008	Dec.	2 318	2 318	—	88	2 219	2 027	—	2 419	2 419	69
18	Hancock	46 948	Dec.	3 035	3 035	—	441	2 594	1 920	—	2 875	2 875	112
19	Kennebec	115 904	Dec.	5 439	5 439	—	366	5 038	4 441	—	10 102	10 102	4 903
20	Knox	36 310	Dec.	3 475	3 475	18	222	3 217	2 807	—	7 860	7 860	4 990
21	Lincoln	30 357	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22	Oxford	52 602	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23	Penobscot	146 601	Dec.	6 763	6 763	244	494	5 860	4 849	—	6 449	6 449	160
24	Piscataquis	18 653	Dec.	2 302	2 302	—	423	1 879	1 735	—	2 238	2 238	63
25	Sagadahoc	33 535	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26	Somerset	49 767	Dec.	3 286	3 286	—	396	2 810	2 526	—	3 617	3 617	32
27	Waldo	33 018	Dec.	1 416	1 416	—	151	1 265	1 137	—	1 363	1 363	—
28	Washington	35 308	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29	York	164 587	Dec.	5 973	5 973	3	604	5 272	3 813	—	5 609	5 609	125
MARYLAND													
30	Allegany	74 946	June	106 957	106 477	2 340	47 059	53 759	31 502	480	109 081	108 485	17 962
31	Anne Arundel	427 239	June	755 801	739 075	9 773	168 472	560 781	416 362	16 726	776 720	747 855	69 999
32	Baltimore	692 134	June	1 287 046	1 188 804	21 887	227 386	932 578	710 446	98 242	1 320 085	1 257 796	168 882
33	Calvert	51 372	June	104 423	104 017	493	27 382	75 861	59 278	406	108 103	107 760	19 660
34	Caroline	27 035	June	33 251	33 251	707	15 984	16 541	13 990	—	32 482	32 482	2 620
35	Carroll	123 372	June	177 364	176 905	4 871	58 616	112 509	94 936	459	191 018	189 676	34 782
36	Cecil	71 347	June	104 606	104 606	3 012	41 031	60 479	49 386	—	106 162	106 162	10 620
37	Charles	101 154	June	183 655	180 853	4 269	61 777	114 789	85 741	2 802	195 461	193 561	32 592
38	Dorchester	30 236	June	40 310	40 283	568	19 362	20 353	16 337	27	39 455	39 310	2 600
39	Frederick	150 208	June	237 507	235 068	2 121	77 694	155 030	117 859	2 439	254 064	251 552	29 486
40	Garrett	28 138	June	46 078	45 736	3 510	20 123	21 689	17 606	342	45 893	45 415	3 699
41	Harford	182 132	June	285 342	282 166	11 261	96 601	173 296	131 851	3 176	287 901	281 582	27 752
42	Howard	187 328	June	398 291	392 131	1 549	70 043	317 630	249 932	6 160	419 190	412 407	72 606
43	Kent	17 842	June	23 827	23 827	971	8 198	14 628	13 195	—	25 186	25 083	3 854
44	Montgomery	757 027	June	1 764 835	1 649 869	41 842	228 717	1 378 209	1 149 660	114 966	1 773 612	1 644 182	118 353
45	Prince Georges	729 268	June	1 362 703	1 296 071	40 412	354 542	898 964	707 262	66 632	1 367 216	1 341 741	142 429
46	Queen Annes	33 953	June	54 856	54 606	1 145	18 832	34 224	26 906	250	62 267	61 827	8 063
47	St Marys	75 974	June	108 650	107 553	2 710	37 966	65 048	50 187	1 097	115 659	113 836	14 669
48	Somerset	23 440	June	26 240	24 797	313	13 137	11 330	8 132	1 443	28 006	26 628	1 013
49	Talbot	30 549	June	33 568	33 568	4	9 880	23 656	19 633	—	36 189	36 189	6 004
50	Washington	121 393	June	152 501	152 267	5 075	58 424	88 768	64 100	234	162 300	161 145	22 425
51	Wicomico	74 339	June	101 839	101 015	3 269	39 939	57 695	43 919	824	103 880	103 389	9 674
52	Worcester	35 028	June	58 349	50 856	34	8 803	41 502	37 767	7 493	59 286	52 765	3 230
MASSACHUSETTS													
53	Barnstable	186 605	June	32 354	17 731	—	3 795	12 030	2 159	14 623	29 698	18 489	439
54	Berkshire	139 352	June	8 302	4 783	—	3 354	1 392	1 217	3 519	8 825	6 035	—
55	Bristol	506 325	June	29 526	17 798	—	9 937	7 710	5 352	11 728	27 492	17 092	—
56	Dukes	11 639	June	5 990	4 734	—	2 404	1 837	446	1 256	6 132	5 296	2 120
57	Essex	670 080	June	45 267	35 942	1 690	20 824	13 428	8 786	9 325	34 387	23 075	77
58	Franklin	70 092	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Hampden	456 310	June	43 182	33 598	—	24 867	8 731	1 457	9 584	34 557	24 465	1 253
60	Hampshire	146 568	June	19 586	13 761	376	9 159	3 558	280	5 825	18 423	13 096	18
61	Middlesex	1 398 468	June	91 533	61 712	—	15 668	46 044	24 325	29 821	79 455	52 154	—
62	Norfolk	616 087	June	55 783	40 214	—	19 723	20 491	6 848	15 569	53 733	38 173	302
63	Plymouth	435 276	June	32 924	32 924	2 782	14 582	15 554	3 027	—	27 232	27 232	218
64	Worcester	709 705	June	60 119	41 175	128	23 307	17 740	3 321	18 944	56 324	40 387	121

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue						Utility, liquor, 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				
MICHIGAN												
1 Alcona	10 145	Dec.	5 497	5 497	116	1 784	3 531	1 447	—	5 331	5 331	547
2 Alger	8 972	Dec.	4 626	4 626	234	2 074	2 069	834	—	4 684	4 684	128
3 Allegan	90 509	Dec.	34 994	34 994	671	12 149	18 639	8 789	—	34 876	34 823	1 784
4 Alpena	30 605	Dec.	60 156	60 156	2 892	7 766	47 744	3 174	—	59 773	59 701	258
5 Antrim	18 185	Dec.	17 517	17 300	362	9 921	5 990	3 031	217	19 545	18 652	423
6 Arenac	14 931	Dec.	6 362	6 362	408	2 326	3 212	1 423	—	6 628	6 628	127
7 Baraga	7 954	Dec.	10 993	10 993	47	2 348	8 423	787	—	9 368	9 368	575
8 Barry	50 057	Dec.	19 823	19 699	1 026	5 477	10 958	4 444	124	19 243	18 948	3 429
9 Bay	111 723	Dec.	79 916	70 125	3 923	18 221	41 165	14 317	9 791	69 307	66 178	5 526
10 Benzie	12 200	Dec.	8 818	8 818	492	2 813	5 338	2 353	—	11 090	11 090	2 749
11 Branch	161 378	Dec.	90 587	84 842	878	32 427	45 552	16 828	5 745	83 845	81 357	6 365
12 Brich	41 502	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13 Calhoun	135 982	Dec.	52 576	52 576	2 511	23 194	24 569	11 828	—	58 570	58 488	4 309
14 Cass	49 477	Dec.	11 045	11 045	474	1 466	8 593	4 658	—	10 774	10 736	—
15 Charlevoix	21 468	Dec.	15 070	15 007	315	4 370	9 444	3 531	63	14 173	13 776	507
16 Cheboygan	21 398	Dec.	5 570	5 570	153	1 276	4 112	2 559	—	5 329	5 329	198
17 Chippewa	34 604	Dec.	18 725	18 725	1 136	9 502	7 180	2 761	—	18 249	18 239	3 174
18 Clare	24 952	Dec.	10 975	10 858	898	4 055	5 001	2 483	117	10 867	10 273	740
19 Clinton	57 883	Dec.	17 136	17 136	1 173	5 138	8 684	4 439	—	20 554	20 554	6 762
20 Crawford	12 260	Dec.	6 901	6 901	225	3 047	3 465	1 710	—	7 110	7 110	280
21 Delta	37 780	Dec.	8 533	8 533	634	2 084	5 705	3 287	—	7 484	7 484	295
22 Dickinson	26 831	Dec.	16 292	16 292	—	8 281	7 635	3 245	—	14 125	14 125	1 838
23 Eaton	92 879	Dec.	33 281	33 281	1 079	9 103	20 858	10 372	—	31 520	31 520	1 859
24 Emmet	25 040	Dec.	19 683	19 683	74	9 966	9 305	4 393	—	22 246	22 246	503
25 Genesee	430 459	Dec.	192 713	173 542	11 197	86 996	69 086	40 672	19 171	199 612	192 135	6 623
26 Gladwin	21 896	Dec.	10 341	10 239	648	3 347	5 382	3 231	102	9 986	9 460	192
27 Gogebic	18 052	Dec.	27 753	26 376	2 750	5 980	17 253	1 429	1 377	27 134	26 354	1 202
28 Grand Traverse	64 273	Dec.	43 373	43 373	1 275	17 578	20 468	8 034	—	46 570	46 570	5 119
29 Gratiot	38 982	Dec.	10 740	10 740	—	4 401	4 932	2 566	—	14 145	14 145	88
30 Hillsdale	43 431	Dec.	15 732	15 732	245	6 197	8 135	2 875	—	16 193	16 193	1 135
31 Houghton	35 446	Dec.	24 146	24 146	1 295	8 840	13 556	3 376	—	24 901	24 901	483
32 Huron	34 951	Dec.	29 510	29 289	1 366	8 496	16 492	4 257	221	25 638	24 795	934
33 Ingham	281 912	Dec.	185 880	185 880	384	35 169	147 476	29 595	—	196 653	193 432	15 642
34 Ionia	57 024	Dec.	24 279	24 279	665	12 949	8 087	2 811	—	18 614	18 614	907
35 Iosco	30 209	Dec.	14 562	14 562	953	4 646	7 313	2 594	—	21 293	20 905	9 557
36 Iron	13 175	Dec.	12 006	12 006	989	5 778	5 122	1 694	—	11 413	11 413	434
37 Isabella	54 624	Dec.	40 456	40 155	1 886	19 302	16 595	4 170	301	42 227	40 507	2 132
38 Jackson	149 756	Dec.	76 818	70 603	—	31 719	34 389	10 481	6 215	71 244	69 519	2 613
39 Kalamazoo	223 411	Dec.	96 348	93 241	9 320	38 863	40 559	22 080	3 107	91 092	89 848	3 047
40 Kalkaska	13 497	Dec.	5 829	5 829	—	3 367	2 331	1 620	—	6 697	6 697	522
41 Kent	500 631	Dec.	251 061	210 829	1 331	96 919	106 570	45 246	40 232	247 284	228 749	18 187
42 Keweenaw	1 701	Dec.	2 923	2 923	85	1 087	1 627	336	—	2 801	2 801	172
43 Lake	8 583	Dec.	3 342	3 342	37	889	2 398	1 477	—	5 032	5 032	1 713
44 Lapeer	74 768	Dec.	36 768	36 768	3 631	12 122	19 106	5 042	—	39 601	39 598	6 146
45 Leelanau	16 527	Dec.	8 774	8 774	13	3 483	5 240	3 633	—	9 135	9 135	916
46 Lenawee	91 476	Dec.	33 816	33 816	2 605	8 734	17 794	7 633	—	31 048	31 048	1 955
47 Livingston	115 645	Dec.	40 314	40 274	1 575	14 316	22 529	10 841	40	43 022	42 260	4 905
48 Luce	5 763	Dec.	12 728	12 728	289	2 944	9 211	641	—	12 271	12 271	111
49 Mackinac	10 674	Dec.	5 331	5 331	130	2 600	2 221	1 470	—	5 135	5 135	215
50 Macomb	717 400	Dec.	255 588	231 763	5 665	106 381	83 701	59 916	23 825	225 751	218 740	35 813
51 Manistee	21 265	Dec.	19 094	18 810	682	9 996	7 347	2 695	284	19 680	18 721	1 540
52 Marquette	70 887	Dec.	38 842	38 842	2 498	17 830	17 146	7 139	—	39 690	39 648	3 443
53 Mason	25 537	Dec.	18 332	18 332	127	7 096	10 036	4 092	—	17 691	17 691	1 549
54 Mecosta	37 308	Dec.	26 530	26 289	330	4 189	19 761	3 369	241	26 846	26 320	362
55 Menominee	24 920	Dec.	11 399	11 399	482	5 678	5 044	2 217	—	11 878	11 878	3 875
56 Midland	75 651	Dec.	55 969	54 139	18	15 513	37 927	12 892	1 830	57 469	56 972	4 333
57 Missaukee	12 147	Dec.	7 655	7 655	1 155	2 949	2 667	1 102	—	7 621	7 621	440
58 Monroe	133 600	Dec.	110 603	98 495	1 525	32 149	52 699	18 341	12 108	98 854	92 752	824
59 Montcalm	53 059	Dec.	20 104	20 104	723	7 277	10 298	4 488	—	19 161	19 161	365
60 Montmorency	8 936	Dec.	5 274	5 274	116	2 017	3 012	1 064	—	6 001	6 001	1 430
61 Muskegon	158 983	Dec.	92 617	91 857	8 172	34 878	47 646	11 339	760	109 492	107 348	19 360
62 Newaygo	38 202	Dec.	22 294	22 294	1 033	9 317	10 096	4 230	—	23 745	23 745	1 941
63 Oakland	1 083 592	Dec.	534 262	489 757	6 729	150 031	221 357	146 507	44 505	465 469	443 759	53 057
64 Oceana	22 454	Dec.	13 791	13 791	283	5 128	7 937	2 439	—	13 714	13 714	316
65 Ogemaw	18 681	Dec.	6 987	6 987	—	2 733	3 784	2 029	—	7 383	7 383	211
66 Ontonagon	8 854	Dec.	6 386	6 386	122	2 862	3 347	1 341	—	6 495	6 495	501
67 Osceola	20 146	Dec.	8 263	8 263	450	3 543	3 940	2 222	—	8 331	8 331	1 392
68 Oscoda	7 842	Dec.	3 927	3 927	253	1 958	1 598	1 064	—	4 122	4 122	66
69 Otsego	17 957	Dec.	11 356	11 356	265	2 941	7 747	3 216	—	8 843	8 399	594
70 Ottawa	187 768	Dec.	81 132	76 292	3 324	31 338	29 662	16 208	4 840	81 080	69 857	12 589
71 Presque Isle	13 743	Dec.	2 895	2 895	99	783	2 002	1 533	—	3 204	3 204	26
72 Roscommon	19 776	Dec.	9 673	9 568	525	3 674	4 343	2 396	105	9 601	8 848	591
73 Saginaw	211 946	Dec.	99 052	99 052	11 439	39 465	43 071	17 148	—	117 263	116 973	17 433
74 St Clair	145 607	Dec.	96 248	87 837	1 019	31 357	51 301	17 241	8 411	90 587	87 713	3 457
75 St Joseph	58 913	Dec.	21 373	20 676	1 017	8 677	9 659	4 815	697	20 694	20 423	2 561
76 Sanilac	39 928	Dec.	25 469	24 787	1 620	9 427	12 408	3 344	682	24 613	24 297	1 057
77 Schoolcraft	8 302	Dec.	10 094	10 094	79	—	924	1 021	—	9 410	9 410	12
78 Shiawassee	69 770	Dec.	32 552	32 552	—	12 774	19 692	4 947	—	31 713	31 713	2 318
79 Tuscola	55 498	Dec.	26 092	26 092	314	10 027	13 995	5 480	—	27 277	27 277	1 178
80 Van Buren	70 060	Dec.	34 775	34 589	631	15 917	15 668	6 555	186	35 601	35 270	2 178
81 Washtenaw	282 937	Dec.	137 363	124 895	11 207	42 795	60 554	31 692	12 468	133 640	130 123	19 701
82 Wayne	2 111 687	Nov.	1 017 467	935 781	57 840	427 610	426 727	210 083	81 686	1 122 532		

Expenditure—Con.														Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
—	231	21	241	2 443	666	229	122	19	19	—	—	637	2 455	1	
—	110	62	208	2 689	122	227	37	—	—	—	—	—	1 919	2	
—	5 059	—	9 127	7 806	2 677	2 583	698	—	212	53	5 195	13 191	3	3	
—	825	33 112	13 563	3 048	1 057	11	122	—	3 636	72	42 605	5 340	4	4	
—	4 098	10	4 901	3 142	839	94	138	—	226	893	5 732	5 391	5	5	
—	416	—	361	2 877	536	251	104	—	62	—	815	1 202	6	6	
—	204	5 337	99	2 051	188	56	41	—	284	—	4 975	4 398	7	7	
—	1 072	118	1 787	4 594	998	636	427	604	350	295	7 292	7 345	8	8	
—	9 763	382	16 598	7 847	3 713	908	891	5 965	2 845	3 129	60 158	24 674	9	9	
—	233	—	326	2 222	451	3 028	61	14	12	—	145	3 570	10	10	
—	4 437	17 753	19 802	8 987	2 682	4 614	3 892	13	2 146	2 488	47 217	38 228	11	11	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12	
—	8 571	—	19 143	6 129	1 814	3 566	355	2 341	3 426	82	33 160	14 838	13	13	
—	3 730	—	492	1	807	1 063	117	—	14	38	3 037	14	14	14	
—	445	52	4 194	2 321	501	282	199	—	17	397	220	6 609	15	15	
—	529	—	330	—	571	384	66	—	—	—	700	2 038	16	16	
—	681	—	7 545	5 576	396	431	88	—	15	10	17 768	5 141	17	17	
—	1 099	—	411	3 627	998	396	72	—	44	594	925	2 261	18	18	
—	815	—	479	6 060	977	2 777	1 688	53	859	—	19 561	4 009	19	19	
—	264	—	306	2 538	526	340	31	—	161	—	1 700	1 685	20	20	
—	1 181	—	1 621	—	567	469	223	—	67	—	4 172	2 279	21	21	
—	415	—	3 904	3 514	616	79	382	963	86	—	1 425	2 066	22	22	
—	4 585	—	3 457	7 800	5 587	858	612	43	1 749	—	22 318	11 912	23	23	
—	3 761	64	8 185	2 800	891	260	123	782	564	—	8 092	2 809	24	24	
—	16 460	—	58 004	27 734	6 158	12 935	6 448	—	5 031	7 477	80 563	58 360	25	25	
—	751	16	545	3 853	606	463	39	2	277	526	4 889	1 759	26	26	
—	4 004	10 018	3 425	3 450	627	—	157	—	201	780	1 164	8 542	27	27	
—	5 802	—	13 726	7 331	3 123	1 330	1 002	2 000	1 306	—	16 593	15 856	28	28	
—	717	99	2 188	4 248	611	452	1 997	26	175	—	2 782	4 984	29	29	
—	5 819	35	1 089	4 941	167	672	249	—	—	—	—	6 996	30	30	
—	8 376	—	12 343	14	348	456	64	—	186	—	2 540	9 723	31	31	
—	4 434	—	6 017	6 094	1 187	675	2 033	45	715	843	7 660	10 506	32	32	
—	13 526	104 217	11 668	8 474	8 553	4 449	4 245	1 339	5 192	3 221	65 042	77 459	33	33	
—	881	—	5 619	4 674	872	980	218	11	160	—	5 195	6 985	34	34	
—	2 727	—	728	3 798	1 436	582	470	—	203	388	20 982	2 045	35	35	
—	3 734	—	2 038	2 323	123	314	95	8	59	—	730	1 196	36	36	
—	4 765	—	20 745	4 861	1 057	769	2 096	230	411	1 720	4 998	14 962	37	37	
—	3 625	—	17 687	10 862	3 404	2 020	2 190	6 596	2 773	1 725	42 780	19 333	38	38	
—	6 845	—	28 406	8 385	6 004	—	975	2 194	1 351	1 244	14 610	25 793	39	39	
—	478	23	173	2 271	848	270	66	4	—	—	400	2 204	40	40	
—	13 758	23 306	66 831	23 488	7 938	25 447	4 363	8 630	11 781	18 535	175 668	65 925	41	41	
—	126	—	27	1 318	90	17	764	114	—	—	—	1 196	42	42	
—	569	28	408	37	592	418	60	—	—	—	—	1 950	43	43	
—	1 999	—	8 264	7 445	1 887	220	683	4 642	1 067	3	19 512	13 784	44	44	
—	251	—	486	2 579	765	515	117	1 630	86	—	5 519	4 623	45	45	
—	7 200	—	1 424	8 850	1 853	1 185	1 265	65	1 267	—	12 906	10 305	46	46	
—	1 183	—	9 407	7 421	4 176	7	4 230	—	2 960	762	45 757	14 786	47	47	
—	167	4 866	5 640	—	96	110	63	1	121	—	1 802	2 908	48	48	
—	204	—	173	2 037	223	251	87	—	28	—	512	1 139	49	49	
—	17 164	—	30 813	38 147	14 408	20 901	9 788	12 537	3 897	7 011	62 926	78 326	50	50	
—	3 766	—	6 037	3 258	602	406	54	—	300	959	2 975	8 775	51	51	
—	6 012	—	11 586	5 984	1 008	1 408	198	1 666	968	42	14 625	13 748	52	52	
—	3 354	—	4 420	3 181	1 157	5	330	741	1	—	300	6 898	53	53	
—	587	14 867	1 214	3 428	1 205	54	105	—	359	526	4 906	10 491	54	54	
—	349	—	3 387	4 042	854	—	352	40	263	—	3 275	2 623	55	55	
—	2 472	—	9 992	5 986	2 484	1 458	2 484	—	20 777	497	292 475	12 301	56	56	
—	262	—	1 632	2 981	281	209	140	337	179	—	2 204	2 397	57	57	
—	3 803	—	17 527	11 179	6 304	2 329	3 400	4 643	24 514	6 102	358 289	18 259	58	58	
—	1 314	—	5 223	4 844	837	710	187	—	402	—	2 587	9 661	59	59	
—	271	8	113	1 475	428	314	24	2 096	84	—	930	1 556	60	60	
—	10 713	572	27 096	8 007	2 216	2 887	430	27 227	6 313	2 144	79 665	27 850	61	61	
—	3 917	—	6 311	5 941	1 059	1 118	483	56	336	—	7 437	11 359	62	62	
—	2 650	10 771	58 053	58 828	24 248	39 759	19 567	96 783	21 564	21 710	369 616	156 615	63	63	
—	4 369	—	2 692	2 915	755	453	117	22	175	—	1 510	1 909	64	64	
—	643	—	1 940	—	536	254	63	7	113	—	2 195	3 042	65	65	
—	281	—	166	3 364	238	139	55	—	24	—	120	2 427	66	66	
—	631	—	623	3 388	679	60	204	—	—	—	—	1 918	67	67	
—	190	—	204	1 751	461	97	94	—	—	—	—	1 754	68	68	
—	339	—	252	3 037	423	348	164	—	100	444	1 705	2 887	69	69	
—	4 455	—	16 981	12 116	3 652	1 539	1 185	8 622	698	11 223	103 151	20 730	70	70	
—	396	27	165	—	379	246	65	—	54	—	465	1 196	71	71	
—	645	—	235	3 108	595	208	133	1 114	295	753	5 345	3 084	72	72	
—	7 091	18 832	26 990	12 116	2 714	4 023	710	16	1 567	290	41 943	34 829	73	73	
—	4 702	—	22 944	11 859	4 846	2 586	424	3 705	14 977	2 874	213 975	24 159	74	74	
—	3 793	97	4 588	5 205	822	813	265	—	218	271	4 808	8 930	75	75	
—	3 416	138	6 034	6 672	1 178	2	314	—	120	316	1 430	6 951	76	76	
—	2 692	4 856	55	—	29	221	51	—	123	—	2 243	5 549	77	77	
—	6 714	—	6 250	6 870	2 146	818	212	1 688	648	—	10 418	12 140	78	78	
—	4 418	210	4 879	10 346	1 714	50	167	150	676	—	13 118	10 795	79	79	
—	2 638	—	9 939	6 842	1 293	839	410	—	922	331	16 310	13 958	80	80	
—	5 918	—	34 333	15 156	8 541	5 675	5 986	1 113	6 183	3 041	104 628	42 223	81	81	
—	74 824	128 429	177 645	76 463	18 830	129 837	15 697	76 152	51 805	67 638	905 346	173 015	82	82	
—	831	—	8 261	3 116	707	391	248	506	183	—	2 510	3 741	83	83	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	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				
MINNESOTA												
1 Aitkin.....	12 425	Dec.	12 772	12 772	—	6 416	6 138	4 453	—	15 805	15 805	1 408
2 Anoka.....	243 641	Dec.	130 030	130 030	12 498	42 075	69 682	47 882	(NA)	122 687	122 687	26 859
3 Becker.....	27 881	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4 Beltrami.....	34 384	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5 Benton.....	30 185	Dec.	13 268	13 268	—	6 730	6 538	4 869	(NA)	12 526	12 526	1 063
6 Big Stone.....	6 285	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7 Blue Earth.....	54 044	Dec.	29 814	29 814	3 113	9 518	17 091	9 973	(NA)	26 939	26 939	4 383
8 Brown.....	26 984	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
9 Carlton.....	29 259	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10 Carver.....	47 915	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11 Cass.....	21 791	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Chippewa.....	13 228	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13 Chisago.....	30 521	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 Clay.....	50 422	Dec.	32 237	32 237	5 264	11 795	15 128	7 254	(NA)	28 126	28 126	512
15 Clearwater.....	8 309	Dec.	12 746	12 746	63	5 004	7 570	2 803	(NA)	10 819	10 819	1 158
16 Cook.....	3 868	Dec.	11 086	11 086	1 937	3 408	5 501	2 478	(NA)	10 314	10 314	2 374
17 Cottonwood.....	12 694	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18 Crow Wing.....	44 249	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
19 Dakota.....	275 227	Dec.	129 875	129 875	1 874	49 009	73 360	53 365	(NA)	122 613	122 613	14 685
20 Dodge.....	15 731	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
21 Douglas.....	28 674	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22 Faribault.....	16 937	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23 Fillmore.....	20 777	Dec.	12 932	12 932	—	9 726	3 206	2 622	(NA)	12 709	12 709	—
24 Freeborn.....	33 060	Dec.	19 960	19 960	—	10 065	9 895	6 808	(NA)	18 594	18 594	483
25 Goodhue.....	40 690	Dec.	25 322	25 322	2 236	6 924	15 985	9 840	(NA)	25 502	25 502	3 662
26 Grant.....	6 246	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27 Hennepin.....	1 032 431	Dec.	1 001 249	1 001 249	17 271	348 464	622 679	300 454	(NA)	970 148	970 148	43 098
28 Houston.....	18 497	Dec.	11 274	11 274	1 108	5 886	4 280	2 534	(NA)	11 110	11 110	2 510
29 Hubbard.....	14 939	Dec.	14 553	14 553	1 734	3 625	9 058	3 967	(NA)	14 847	14 847	830
30 Isanti.....	25 921	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31 Itasca.....	40 863	Dec.	62 432	62 432	158	19 080	42 153	16 074	(NA)	53 904	53 904	2 296
32 Jackson.....	11 677	Dec.	9 496	9 496	4	5 207	4 265	2 868	(NA)	9 500	9 500	2 046
33 Kanabec.....	12 802	Dec.	14 282	14 282	—	10 277	4 005	2 769	(NA)	11 956	11 956	665
34 Kandiyohi.....	38 761	Dec.	25 998	25 998	—	12 427	13 571	8 488	(NA)	29 234	29 234	2 571
35 Kittson.....	5 767	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
36 Koochiching.....	16 299	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37 Lac Qui Parle.....	8 924	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Lake.....	10 415	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39 Lake of the Woods.....	4 076	Dec.	6 229	6 229	3	3 438	2 608	1 653	(NA)	6 128	6 128	12
40 Le Sueur.....	23 239	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41 Lincoln.....	6 890	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42 Lyon.....	24 789	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
43 McLeod.....	32 030	Dec.	16 183	16 183	1 646	5 346	9 191	4 487	(NA)	15 714	15 714	722
44 Mahnomen.....	5 044	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45 Marshall.....	10 993	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46 Martin.....	22 914	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47 Meeker.....	20 846	Dec.	15 667	15 667	114	6 433	8 720	3 074	(NA)	16 241	16 241	2 384
48 Mille Lacs.....	18 670	Dec.	13 824	13 824	—	7 994	5 830	4 915	(NA)	13 317	13 317	79
49 Morrison.....	29 604	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50 Mower.....	37 385	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51 Murray.....	9 660	Dec.	8 962	8 962	11	2 932	5 979	1 810	(NA)	7 794	7 794	1 560
52 Nicollet.....	28 076	Dec.	13 772	13 772	10	6 863	6 724	5 058	(NA)	14 261	14 261	2 597
53 Nobles.....	20 098	Dec.	15 342	15 342	2 619	7 222	5 147	3 326	(NA)	14 824	14 824	4 035
54 Norman.....	7 975	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55 Olmsted.....	106 470	Dec.	88 818	88 818	7 310	20 325	61 183	24 022	(NA)	84 232	84 232	8 345
56 Otter Tail.....	50 714	Dec.	31 717	31 717	4 076	12 246	15 369	9 100	(NA)	32 871	32 871	3 558
57 Pennington.....	13 306	Dec.	11 000	11 000	—	5 437	5 329	2 089	(NA)	10 640	10 640	1 194
58 Pine.....	21 264	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59 Pipestone.....	10 491	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60 Polk.....	32 498	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61 Pope.....	10 745	Dec.	7 090	7 090	52	3 482	3 556	2 329	(NA)	6 269	6 269	35
62 Ramsey.....	485 765	Dec.	381 108	381 108	1 235	174 811	195 366	130 784	(NA)	381 071	380 185	24 894
63 Red Lake.....	4 525	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64 Redwood.....	17 254	Dec.	12 682	12 682	1 090	6 169	5 182	3 680	(NA)	11 456	11 456	3 044
65 Renville.....	17 673	Dec.	17 230	17 230	1 682	7 080	8 468	3 157	(NA)	16 734	16 734	3 574
66 Rice.....	49 183	Dec.	22 240	22 240	2 269	8 245	11 714	6 584	(NA)	19 816	19 816	412
67 Rock.....	9 806	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68 Roseau.....	15 026	Dec.	9 771	9 771	933	5 117	3 721	2 129	(NA)	9 037	9 037	—
69 St Louis.....	198 213	Dec.	174 996	174 996	24 852	56 450	93 666	59 947	(NA)	170 660	170 660	8 971
70 Scott.....	57 846	Dec.	34 052	34 052	733	13 196	20 049	15 482	(NA)	27 411	27 411	4 467
71 Sherburne.....	41 945	Dec.	20 699	20 699	158	6 374	14 137	10 213	30	18 175	18 064	1 582
72 Sibley.....	14 366	Dec.	10 159	10 159	—	5 767	4 392	3 166	(NA)	9 650	9 650	390
73 Stearns.....	118 791	Dec.	56 791	56 791	7 061	18 759	30 945	20 064	(NA)	56 676	56 676	12 121
74 Steele.....	30 729	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
75 Stevens.....	10 634	Dec.	8 510	8 510	131	4 061	3 968	2 265	(NA)	7 948	7 948	845
76 Swift.....	10 724	Dec.	10 539	10 539	—	4 345	6 194	2 415	(NA)	9 739	9 739	1 151
77 Todd.....	23 363	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
78 Traverse.....	4 463	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
79 Wabasha.....	19 744	Dec.	9 661	9 661	—	5 097	4 174	2 907	(NA)	9 648	9 648	832
80 Wadena.....	13 154	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
81 Waseca.....	18 079	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
82 Washington.....	145 896	Dec.	76 080	76 080	5 932	17 393	47 776	32 459	(NA)	83 403	83 403	18 674
83 Watonwan.....	11 682	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
84 Wilkin.....	7 516	Dec.	7 656	7 656	526	3 630	3 500	2 131	(NA)	7 232	7 232	—

Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.													
Major functions													
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure			
—	4 380	—	507	3 451	568	611	3 908	120	108	—	1 180	2 771	1
(NA)	43 532	—	2 268	9 687	10 627	7 566	4 548	783	3 884	—	55 892	45 838	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4
(NA)	5 893	—	482	2 419	1 096	173	165	83	—	—	500	3 476	5
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6
(NA)	10 572	—	752	6 496	2 012	714	707	502	239	—	5 299	7 883	7
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
(NA)	13 802	—	2 171	5 141	1 167	1 202	444	683	257	—	2 861	6 786	14
(NA)	2 697	2 465	1 016	2 099	369	156	545	325	1	—	535	4 075	15
(NA)	8 914	3 155	329	2 388	446	261	103	193	179	—	3 272	2 116	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18
(NA)	48 073	—	4 542	11 536	7 642	3 873	3 066	4 503	3 831	—	67 700	38 817	19
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
(NA)	3 008	—	742	6 062	1 048	—	216	—	—	—	—	—	23
(NA)	8 221	—	768	3 648	993	597	539	376	225	—	3 539	5 814	24
(NA)	7 357	—	2 299	5 887	1 534	662	563	758	155	—	2 250	6 980	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
(NA)	246 242	210 727	153 447	31 150	30 031	43 972	1 275	64 055	22 540	—	832 662	325 249	27
(NA)	3 282	—	546	3 725	816	78	428	455	9	—	—	—	28
(NA)	7 919	—	62	2 262	515	304	661	809	252	—	3 859	6 000	29
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30
(NA)	13 399	17 440	1 371	8 978	1 736	1 001	1 073	1 941	311	—	5 775	23 111	31
(NA)	3 071	—	398	3 339	605	104	357	62	14	—	60	2 766	32
(NA)	3 061	5 154	—	1 759	817	—	95	20	44	—	400	5 982	33
(NA)	11 395	—	865	6 890	1 509	1 074	197	2 970	538	—	10 103	6 972	34
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38
(NA)	865	—	112	2 664	264	164	216	715	—	—	—	1 537	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	42
(NA)	5 624	—	614	3 580	1 172	618	383	158	264	—	4 750	4 319	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46
(NA)	4 078	5 383	475	3 198	895	99	237	87	19	—	1 161	5 172	47
(NA)	6 428	—	363	2 418	805	541	169	16	—	—	215	3 640	48
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
(NA)	73	2 635	70	2 594	403	32	423	327	56	—	1 125	2 059	51
(NA)	5 450	—	464	2 958	638	159	214	—	216	—	3 415	3 601	52
(NA)	5 125	—	777	4 783	510	658	408	133	—	—	—	4 551	53
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54
(NA)	22 045	10 295	8 026	7 997	2 901	2 383	1 338	5 633	7 788	—	106 904	25 239	55
(NA)	14 172	—	1 236	5 372	1 515	1 578	496	3 181	603	—	8 555	8 419	56
(NA)	5 233	—	—	1 927	486	91	237	736	66	—	860	1 930	57
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60
(NA)	2 794	—	368	879	452	96	302	—	68	—	—	2 200	61
(NA)	209 530	2 717	10 972	19 831	11 437	31 461	8 857	4 799	7 196	886	108 318	132 615	62
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63
(NA)	3 629	—	391	3 798	583	44	330	375	—	—	390	2 947	64
(NA)	3 600	2 541	550	4 053	5	76	317	264	—	—	—	3 176	65
(NA)	8 814	—	1 298	1 588	1 381	1 156	372	1 521	73	—	1 960	5 390	66
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67
(NA)	2 125	—	—	4 390	544	—	511	389	9	—	—	2 275	68
(NA)	79 884	—	14 023	26 290	12 679	2 465	1 381	4 287	935	—	13 153	67 856	69
(NA)	7 569	—	702	5 887	2 113	3 022	602	—	524	—	11 195	11 024	70
(NA)	6 978	—	634	2 059	1 656	1 326	542	—	115	111	1 485	5 100	71
(NA)	2 784	—	612	3 168	564	104	462	140	116	—	1 375	2 678	72
(NA)	19 095	—	2 282	7 855	2 947	3 024	1 398	285	2 371	—	38 490	16 050	73
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	74
(NA)	2 718	—	909	1 850	399	44	274	71	13	—	190	2 908	75
(NA)	2 131	1 796	186	2 484	504	27	831	352	263	—	3 137	4 202	76
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	77
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78
(NA)	3 982	—	186	2 394	800	186	299	165	—	—	—	2 023	79
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	80
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	81
(NA)	15 770	—	11 273	6 937	16 046	4 871	2 031	—	2 712	—	79 765	23 819	82
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	83
(NA)	2 397	—	325	2 864	384	—	177	206	84	—	935	1 733	84

GOVERNMENTS—GOVERNMENT FINANCES

INDIVIDUAL GOVERNMENTS 159

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	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				
MINNESOTA—Con.													
1	Winona	47 828	Dec.	21 745	21 745	7	10 883	10 846	6 513	—	21 737	21 737	2 682
2	Wright	68 710	Dec.	30 584	30 584	4 058	10 360	15 703	11 070	—	37 976	37 976	8 232
3	Yellow Medicine	11 684	Dec.	9 976	9 976	774	4 705	3 710	2 220	—	8 105	8 105	248
MISSISSIPPI													
4	Adams	35 356	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5	Alcorn	31 722	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
6	Amite	13 328	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7	Attala	18 481	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
8	Benton	8 046	Sept.	2 029	2 029	243	490	1 296	1 126	—	2 028	2 028	39
9	Bolivar	41 875	Sept.	25 686	25 686	—	2 279	23 407	6 699	—	22 994	22 994	303
10	Calhoun	14 908	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11	Carroll	9 237	Sept.	3 381	3 381	—	936	2 445	2 126	—	2 259	2 259	26
12	Chickasaw	18 085	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13	Choctaw	9 071	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Claiborne	11 370	Sept.	37 589	37 589	—	8 121	29 468	1 354	—	32 876	32 876	19
15	Clarke	17 313	Sept.	4 554	4 554	79	1 533	2 942	2 665	—	3 632	3 632	229
16	Clay	21 120	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17	Coahoma	31 665	Sept.	42 921	42 921	—	2 041	40 880	4 324	—	40 606	40 606	1 480
18	Copiah	27 592	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
19	De Soto	16 527	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20	Devon	67 910	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
21	Forrest	68 314	Sept.	104 545	104 545	40	2 611	101 644	8 170	—	104 781	104 781	12 991
22	Franklin	8 377	Sept.	3 848	3 848	12	1 713	2 123	1 672	—	3 117	3 117	—
23	George	16 673	Sept.	5 033	5 033	1	804	4 207	3 830	—	3 527	3 527	411
24	Greene	10 220	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25	Grenada	21 555	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26	Hancock	31 760	Sept.	34 239	34 239	563	1 201	32 447	7 095	—	33 669	33 669	1 531
27	Harrison	165 365	Sept.	52 631	51 814	82	6 432	44 525	32 133	817	47 575	45 990	972
28	Hinds	254 441	Sept.	41 221	41 221	12	7 336	32 744	22 531	—	49 300	49 300	1 240
29	Holmes	21 604	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
30	Humphreys	12 134	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31	Issaquena	1 909	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32	Itawamba	20 017	Sept.	4 957	4 957	384	1 447	3 126	2 070	—	5 216	5 216	494
33	Jackson	115 243	Sept.	163 731	162 245	193	3 685	158 264	37 785	1 486	151 191	149 583	12 212
34	Jasper	17 114	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35	Jefferson	8 653	Sept.	4 586	4 586	1	1 162	3 407	1 502	—	4 069	4 069	549
36	Jefferson Davis	14 051	Sept.	7 129	7 129	—	1 324	5 795	2 053	—	6 912	6 912	—
37	Jones	62 031	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38	Kemper	10 356	Sept.	3 119	3 119	—	1 258	1 690	1 429	—	3 041	3 041	395
39	Lafayette	31 826	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
40	Lamar	30 424	Sept.	9 057	9 057	—	1 774	7 283	4 024	—	9 242	9 242	320
41	Lauderdale	75 555	Sept.	16 534	16 534	623	4 667	10 876	8 523	—	17 050	17 050	3 015
42	Lawrence	12 458	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
43	Leake	18 436	Sept.	5 358	5 358	26	1 270	4 058	2 397	—	5 173	5 173	104
44	Lee	65 581	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45	Leflore	37 341	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46	Lincoln	30 278	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47	Lowndes	59 308	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48	Madison	53 794	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49	Marion	25 544	Sept.	13 529	13 529	576	2 028	10 853	2 578	—	12 543	12 543	496
50	Marshall	30 361	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51	Monroe	36 582	Sept.	8 978	8 978	27	3 773	4 994	3 349	—	7 125	7 125	712
52	Montgomery	12 388	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
53	Neshoba	24 800	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54	Newton	20 291	Sept.	6 873	6 873	—	2 195	4 678	2 159	—	5 788	5 788	61
55	Noxubee	12 604	Sept.	5 856	5 856	—	1 350	4 506	1 149	—	5 335	5 335	—
56	Oktibbeha	38 375	Sept.	19 423	19 423	54	1 751	17 585	3 287	—	19 294	19 294	517
57	Panola	29 996	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58	Pearl River	38 714	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Perry	10 865	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60	Pike	36 882	Sept.	10 834	10 834	1	2 408	8 325	4 657	—	9 259	9 253	429
61	Pontotoc	22 237	Sept.	8 559	8 559	—	1 390	7 169	2 316	—	8 673	8 673	817
62	Prentiss	23 278	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
63	Quitman	10 490	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64	Rankin	87 161	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65	Scott	24 137	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66	Sharkey	7 066	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67	Simpson	23 953	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68	Smith	14 798	Sept.	3 807	3 807	10	1 751	2 035	1 864	—	3 271	3 271	48
69	Stone	10 750	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70	Sunflower	32 867	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
71	Tallahatchie	15 210	Sept.	7 451	7 451	—	1 851	5 590	2 311	—	6 485	6 485	394
72	Tate	21 432	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73	Tippah	19 523	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
74	Tishomingo	17 683	Sept.	4 785	4 785	—	2 652	2 133	738	—	4 724	4 724	344
75	Tunica	8 164	Sept.	2 995	2 995	22	1 060	1 899	1 694	—	2 867	2 867	—
76	Union	22 085	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
77	Walthall	14 352	Sept.	3 490	3 490	230	1 568	1 692	1 551	—	3 203	3 203	497
78	Warren	47 880	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
79	Washington	67 935	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
80	Wayne	19 517	Sept.	15 062	15 062	149	5 135	9 680	2 467	—	13 510	13 510	1 170
81	Webster	10 222	Sept.	6 449	6 449	—	777	5 672	1 402	—	6 663	6 663	84

Expenditure—Con.												Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	8 825	—	1 700	4 066	1 125	1 160	320	1 981	138	—	3 690	—	1	
—	14 962	—	944	5 547	3 039	980	649	334	1 213	—	30 900	—	2	
—	3 114	—	48	2 322	305	382	365	189	311	—	3 839	4 668	3	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7	
—	76	—	13	763	280	—	—	84	16	—	160	675	8	
—	180	13 934	721	2 068	1 423	198	20	230	603	—	6 653	11 593	9	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10	
3	—	—	—	1 006	143	90	24	—	27	—	196	1 351	11	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13	
—	94	2 892	232	920	338	219	120	212	25 953	—	349 227	3 854	14	
—	49	—	261	1 398	310	171	1	172	40	—	770	1 406	15	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16	
1 787	116	32 338	437	1 772	766	—	81	150	180	—	2 325	13 777	17	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20	
1 792	396	90 663	669	2 752	916	685	264	324	1 275	—	19 047	40 598	21	
—	92	—	253	1 430	305	15	41	164	16	—	219	999	22	
—	126	—	279	990	368	—	42	8	26	—	395	1 309	23	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25	
—	498	13 992	1 177	2 386	723	578	263	594	10 457	—	146 457	6 484	26	
—	1 241	—	1 965	7 583	3 438	2 554	2 100	1 668	10 972	1 585	142 291	11 971	27	
1 373	3 619	—	5 250	7 379	3 415	2 456	570	356	4 859	—	67 162	16 775	28	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31	
1 443	24	—	264	1 369	175	94	74	57	663	—	9 139	1 175	32	
—	634	85 708	1 922	8 536	2 934	1 208	1 608	1 140	27 506	1 608	394 339	54 860	33	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34	
—	—	1 564	161	874	185	—	24	—	195	—	3 563	2 131	35	
—	1 096	2 394	175	1 467	214	72	64	—	—	—	—	3 916	36	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37	
—	47	—	472	968	213	—	111	—	125	—	2 525	1 192	38	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39	
—	65	—	292	2 857	595	128	267	297	3 021	—	41 726	2 467	40	
—	207	—	3 283	5 253	1 546	963	60	417	1 016	—	20 673	6 443	41	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	42	
—	26	1 481	334	1 060	262	107	40	116	39	—	494	2 512	43	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48	
—	—	7 982	455	2 193	165	143	71	—	301	—	4 863	5 830	49	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50	
—	142	—	765	2 450	752	—	245	391	76	—	571	2 307	51	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53	
—	—	2 274	275	1 836	303	372	—	156	—	—	—	2 213	54	
—	11	2 832	277	818	109	64	—	58	312	—	6 194	2 446	55	
(NA)	(NA)	13 518	671	1 436	705	—	301	171	480	—	4 146	8 427	56	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59	
2	47	—	738	1 338	869	151	65	259	2 963	6	39 034	2 950	60	
—	45	4 216	349	1 959	169	139	36	122	2	—	9	3 356	61	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67	
—	193	—	177	1 357	285	—	17	—	—	—	25	1 125	68	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70	
—	39	2 931	488	1 228	506	—	—	—	—	—	205	2 864	71	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73	
—	66	—	188	1 590	390	29	72	132	9	—	80	4 182	74	
—	53	—	376	703	298	97	63	92	140	—	2 325	1 183	75	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	76	
—	47	—	318	1 024	289	—	27	135	121	—	1 175	1 407	77	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	79	
—	62	8 558	666	1 427	523	—	55	235	126	—	1 770	4 780	80	
—	36	4 026	249	929	271	—	23	147	23	—	90	2 873	81	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure			
				General revenue						Utility, liquor, and employee retirement revenue	Total	General expenditure		
				Total	Total	Intergovernmental revenue		General revenue from own sources				Total	Total	Capital outlay
						From Federal Government	From State government	Total	Taxes					
MISSISSIPPI—Con.														
1	Wilkinson	9 678	Sept.	3 861	3 861	117	1 727	2 017	1 742	—	2 973	2 973	860	
2	Winston	19 433	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
3	Yalobusha	12 033	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
4	Yazoo	25 506	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
MISSOURI														
5	Adair	24 577	Dec.	1 172	1 172	—	—	1 172	1 060	—	1 898	1 898	—	
6	Andrew	14 632	Dec.	1 435	1 435	—	229	1 206	1 190	—	1 859	1 859	141	
7	Atchison	7 457	Dec.	2 174	2 174	421	402	1 351	860	—	2 220	2 220	157	
8	Audrain	23 599	Dec.	3 900	3 900	97	608	3 114	2 613	—	4 274	4 274	1 167	
9	Barry	27 547	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
10	Barton	11 312	Dec.	1 179	1 179	12	331	742	686	—	986	986	47	
11	Bates	15 025	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
12	Benton	13 859	Dec.	2 146	2 146	3	547	1 494	1 129	—	2 000	2 000	200	
13	Bollinger	10 619	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
14	Boone	112 379	Dec.	29 860	29 860	543	1 816	27 318	12 947	—	26 481	26 481	6 634	
15	Buchanan	83 083	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
16	Butler	38 765	Dec.	2 041	2 041	—	—	2 041	2 029	—	2 315	2 233	—	
17	Caldwell	8 380	Dec.	366	366	82	—	284	239	—	342	342	—	
18	Callaway	32 809	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
19	Camden	27 495	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
20	Cape Girardeau	61 633	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
21	Carroll	10 748	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
22	Carter	5 515	Dec.	245	245	—	—	245	238	—	510	510	—	
23	Cass	63 808	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
24	Cedar	12 093	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
25	Chariton	9 202	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
26	Christian	32 644	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
27	Clark	7 547	Dec.	1 922	1 922	—	960	918	761	—	1 668	1 668	—	
28	Clay	153 411	Dec.	22 042	22 042	—	1 906	20 136	14 021	—	21 123	21 123	198	
29	Clinton	16 595	Dec.	2 013	2 013	—	309	1 682	1 223	—	1 811	1 811	304	
30	Cole	63 579	Dec.	10 362	10 362	—	1 819	8 543	6 413	—	10 173	10 173	2 559	
31	Cooper	14 835	Dec.	1 511	1 511	—	889	622	532	—	1 590	1 590	69	
32	Crawford	19 173	Dec.	1 703	1 703	—	467	1 236	1 104	—	2 009	1 987	—	
33	Dade	7 449	Dec.	818	818	58	287	395	344	—	844	844	—	
34	Dallas	12 646	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
35	Davies	7 865	Dec.	1 352	1 352	—	575	727	500	—	1 096	1 096	48	
36	De Kalb	9 967	Dec.	487	487	—	196	291	291	—	916	916	—	
37	Dent	13 702	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
38	Douglas	11 876	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
39	Dunklin	33 112	Dec.	15 345	15 345	—	457	14 827	974	—	15 729	15 729	—	
40	Franklin	80 603	Dec.	10 532	10 532	—	1 748	8 784	7 771	—	10 726	10 726	—	
41	Gasconade	14 006	Dec.	1 776	1 776	2	318	1 453	1 354	—	1 567	1 567	227	
42	Gentry	6 848	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
43	Greene	207 949	Dec.	23 485	23 485	6	3 756	19 561	15 373	—	24 707	24 707	1 161	
44	Grundy	10 536	Dec.	1 169	1 169	—	362	802	701	—	1 798	1 798	824	
45	Harrison	8 469	Dec.	1 463	1 463	—	464	946	583	—	1 511	1 511	—	
46	Henry	20 044	Dec.	1 812	1 812	71	607	948	725	—	1 967	1 967	42	
47	Hickory	7 335	Dec.	880	880	—	17	863	610	—	955	955	112	
48	Holt	6 034	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
49	Howard	9 631	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
50	Howell	31 447	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
51	Iron	10 726	Dec.	1 108	1 108	44	289	760	737	—	1 023	1 023	76	
52	Jackson	633 232	Dec.	137 713	135 863	1 534	7 443	120 394	97 595	1 850	117 660	116 675	13 289	
53	Jasper	90 465	Dec.	10 800	10 800	27	843	9 930	7 570	—	11 398	11 398	271	
54	Jefferson	171 380	Dec.	21 513	21 513	506	2 659	18 327	15 964	—	21 265	21 265	3 361	
55	Johnson	42 514	Dec.	4 929	4 929	256	669	3 923	3 321	—	4 957	4 957	1 367	
56	Knox	4 482	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
57	Laclede	27 158	Dec.	3 036	3 036	—	664	2 372	1 845	—	2 737	2 737	—	
58	Lafayette	31 107	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
59	Lawrence	30 236	Dec.	2 744	2 744	—	866	1 742	1 524	—	2 934	2 934	—	
60	Lewis	10 233	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
61	Lincoln	28 892	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
62	Linn	13 885	Dec.	1 466	1 466	—	404	1 017	980	—	1 391	1 391	500	
63	Livingston	14 592	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
64	McDonald	16 938	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
65	Macon	15 345	Dec.	7 936	7 936	77	956	6 758	1 818	—	7 796	7 796	727	
66	Madison	11 127	Dec.	7 820	7 820	—	—	7 470	406	—	7 864	7 864	—	
67	Maries	7 976	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
68	Marion	27 682	Dec.	2 985	2 985	—	803	2 099	2 010	—	3 932	3 932	—	
69	Mercer	3 723	Dec.	901	901	—	370	398	294	—	582	582	—	
70	Miller	20 700	Dec.	2 042	2 042	—	609	1 392	975	—	2 025	2 025	—	
71	Mississippi	14 442	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
72	Moniteau	12 298	Dec.	774	774	—	1	773	684	—	828	828	—	
73	Monroe	9 104	Dec.	980	980	—	239	741	582	—	1 125	1 125	104	
74	Montgomery	11 355	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
75	Morgan	15 574	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
76	New Madrid	20 928	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
77	Newton	44 445	Dec.	1 999	1 999	—	66	1 933	1 738	—	2 066	2 066	—	
78	Nodaway	21 709	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
79	Oregon	9 470	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
80	Osage	12 018	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
81	Ozark	8 598	Dec.	2 767	2 767	10	401	1 237	971	—	1 468	1 468	186	
82	Pemiscot	21 921	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	

Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages		
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	—	—	178	1 514	127	21	—	36	251	—	3 455	945	1	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4	
—	—	—	—	612	170	286	—	—	—	—	—	—	895	5
—	—	—	—	964	19	—	—	—	—	—	—	—	803	6
—	27	—	42	1 174	156	111	—	112	107	—	590	737	7	
98	5	—	49	2 040	265	192	38	—	348	—	4 225	1 123	8	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9	
—	—	—	—	370	116	173	—	—	—	—	—	413	10	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11	
—	51	—	125	746	351	16	37	—	—	—	—	723	12	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13	
—	4 140	1 918	232	3 492	1 921	1 975	—	555	2 967	—	55 638	10 323	14	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15	
—	—	—	—	1 285	407	97	—	—	—	82	—	—	16	
—	14	—	—	138	27	6	—	—	—	—	—	—	17	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21	
—	—	—	—	98	89	—	—	—	—	—	—	—	22	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26	
—	18	—	199	821	137	54	—	—	—	—	—	581	27	
—	158	—	2 355	3 488	1 252	3 064	2 448	—	1 118	—	19 320	7 691	28	
—	—	—	40	507	147	171	21	—	—	—	230	889	29	
—	23	—	539	4 303	915	462	20	—	222	—	2 917	3 265	30	
—	27	—	105	550	196	57	30	—	—	—	46	—	31	
—	—	—	97	998	255	59	—	—	—	—	—	—	32	
—	—	—	333	256	—	—	—	—	—	22	—	—	33	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34	
—	8	1	130	363	132	54	—	—	1	—	22	—	35	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37	
—	11	13 278	—	730	451	121	28	—	—	—	—	5 842	38	
—	14	—	—	2 732	2 368	425	—	—	207	—	3 980	4 728	39	
—	—	—	—	925	165	42	—	—	—	—	—	843	40	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41	
—	788	—	492	9 254	1 942	1 925	32	—	1 906	—	26 141	7 095	42	
—	—	—	395	942	107	51	—	—	—	—	—	—	43	
—	8	—	—	1 124	117	—	—	—	—	—	—	—	44	
—	13	—	—	575	282	83	—	—	—	—	—	319	45	
—	—	—	—	333	192	27	16	—	—	—	—	919	46	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49	
—	16	—	—	290	251	—	—	—	—	—	—	663	50	
—	3 519	10 123	3 022	6 249	4 348	18 462	9 709	11 900	13 075	985	161 252	44 813	51	
—	28	—	836	4 689	1 122	1 029	—	—	—	—	—	3 381	52	
135	63	—	114	6 110	4 106	1 770	266	83	958	—	11 579	9 736	53	
(NA)	107	—	206	2 559	486	251	—	—	—	—	—	2 367	54	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55	
145	139	—	341	687	350	—	—	—	—	—	—	811	56	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57	
—	—	—	150	1 288	277	150	23	—	—	—	—	842	58	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60	
—	—	—	—	726	224	—	—	—	—	—	—	—	61	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63	
—	132	4 578	326	1 547	137	110	65	—	115	—	2 001	2 902	64	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65	
—	—	7 064	—	200	—	300	—	—	—	—	—	3 514	66	
—	4	(NA)	671	1 045	207	655	—	—	282	—	4 705	—	67	
—	—	—	—	315	—	—	—	—	—	—	—	—	68	
—	—	—	105	624	440	—	—	—	—	—	—	252	69	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70	
—	85	—	66	296	150	—	—	—	—	—	—	527	71	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	74	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	75	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	76	
—	—	—	—	192	867	—	—	—	—	—	—	94	77	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	79	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	80	
(NA)	(NA)	(NA)	(NA)	200	391	219	30	15	68	133	2 565	399	81	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	82	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
MISSOURI—Con.												
1 Perry	16 648	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
2 Pettis	35 437	Dec.	2 993	2 993	403	289	2 222	1 834	—	3 889	3 889	611
3 Phelps	35 248	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4 Pike	15 969	Dec.	7 982	7 982	—	1 495	6 487	1 732	—	8 892	8 892	192
5 Platte	57 867	Dec.	6 005	6 005	—	421	5 584	4 276	—	5 316	5 316	—
6 Polk	21 826	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7 Pulaski	41 307	Dec.	2 990	2 990	184	389	2 417	1 586	—	3 225	3 225	—
8 Putnam	5 079	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
9 Ralls	8 476	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10 Randolph	24 370	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11 Ray	21 971	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Reynolds	6 661	Dec.	1 307	1 307	160	466	619	448	—	1 146	1 146	—
13 Ripley	12 303	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 St Charles	212 907	Dec.	47 936	46 596	6	4 358	40 736	28 485	1 340	39 777	38 751	1 866
15 St Clair	8 457	Dec.	1 435	1 435	490	267	638	578	—	1 303	1 303	113
16 Ste Genevieve	16 037	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17 St Francois	48 904	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18 St Louis	993 529	Dec.	422 505	410 077	10 123	31 893	366 582	302 809	12 428	394 310	389 330	37 239
19 Saline	23 523	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20 Schuyler	4 236	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
21 Scotland	4 822	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22 Scott	39 376	Dec.	3 608	3 608	—	502	2 888	2 449	—	3 276	3 276	—
23 Shannon	7 613	Dec.	574	574	—	298	276	276	—	793	793	—
24 Shelby	6 942	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25 Stoddard	28 895	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26 Stone	19 078	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27 Sullivan	6 326	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28 Taney	25 561	Dec.	5 689	5 689	318	427	4 891	4 404	—	5 044	5 044	610
29 Texas	21 476	Dec.	6 345	6 345	—	651	5 694	5 501	—	6 355	6 355	—
30 Vernon	19 041	Dec.	2 078	2 078	—	1 134	936	658	—	1 885	1 885	129
31 Warren	19 534	Dec.	1 310	1 310	—	—	1 310	1 108	—	1 741	1 741	61
32 Washington	20 380	Dec.	6 891	6 891	158	497	6 130	1 608	—	6 823	6 823	81
33 Wayne	11 543	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
34 Webster	23 753	Dec.	2 067	2 067	—	—	2 067	1 769	—	2 218	2 218	518
35 Worth	2 440	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
36 Wright	16 758	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MONTANA												
37 Beaverhead	8 424	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Big Horn	11 337	June	6 399	6 399	87	658	5 549	4 681	—	6 194	6 194	486
39 Blaine	6 728	June	3 811	3 811	286	772	2 709	2 158	—	4 712	4 712	277
40 Broadwater	3 318	June	2 945	2 945	149	274	2 438	1 969	—	1 951	1 951	82
41 Carbon	8 080	June	4 257	4 257	282	1 204	2 768	2 378	—	4 017	4 017	298
42 Carter	1 503	June	3 016	3 016	957	148	1 911	1 729	—	2 734	2 734	1 032
43 Cascade	77 691	June	26 089	26 089	1 286	1 460	23 125	12 864	—	27 271	27 271	736
44 Chouteau	5 452	June	4 211	4 211	163	458	3 558	3 041	—	4 505	4 505	1 104
45 Custer	11 697	June	5 973	5 973	418	372	5 176	2 024	—	7 574	7 574	1 499
46 Daniels	2 266	June	1 161	1 161	68	132	930	698	—	1 159	1 159	12
47 Dawson	9 505	June	4 049	4 049	221	681	3 126	2 527	—	4 608	4 608	150
48 Fallon	3 103	June	5 606	5 606	1 101	2 876	1 614	1 003	—	4 777	4 777	644
49 Fergus	12 083	June	4 876	4 876	446	522	3 908	2 966	—	6 088	6 088	1 208
50 Flathead	59 218	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51 Gallatin	50 463	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52 Garfield	1 589	June	1 314	1 314	118	187	1 004	844	—	1 706	1 706	36
53 Glacier	12 121	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54 Golden Valley	912	June	532	532	25	127	379	299	—	590	590	54
55 Granite	2 548	June	4 058	4 058	289	197	3 572	2 473	—	3 002	3 002	87
56 Hill	17 654	June	6 183	6 183	233	895	5 055	3 543	—	6 168	6 168	481
57 Jefferson	7 939	June	5 474	5 474	261	556	4 619	3 767	—	3 502	3 502	169
58 Judith Basin	2 282	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59 Lake	21 041	June	6 960	6 960	239	656	6 064	4 377	—	6 866	6 866	204
60 Lewis and Clark	47 495	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61 Liberty	2 295	June	3 972	3 972	121	455	3 396	1 172	—	6 091	6 091	170
62 Lincoln	17 481	June	11 285	11 285	990	4 346	5 713	3 304	—	8 993	8 993	1 586
63 McCone	2 276	June	1 985	1 985	155	195	1 635	1 372	—	1 826	1 817	53
64 Madison	5 989	June	5 964	5 964	553	185	4 882	1 872	—	6 390	6 390	174
65 Meagher	1 819	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66 Mineral	3 315	June	3 038	3 038	245	238	2 491	1 916	—	1 887	1 887	175
67 Missoula	78 687	June	38 579	38 579	4 644	4 409	29 526	18 864	—	38 064	38 064	7 506
68 Musselshell	4 106	June	2 236	2 236	72	802	1 298	901	—	2 162	2 162	61
69 Park	14 562	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70 Petroleum	519	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
71 Phillips	5 163	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72 Pondera	6 433	June	3 040	3 040	31	572	2 338	2 011	—	3 086	3 086	—
73 Powder River	2 090	June	3 714	3 714	146	675	2 893	1 765	—	3 803	3 794	253
74 Powell	6 620	June	2 983	2 983	420	289	2 274	1 565	—	2 999	2 999	2
75 Prairie	1 383	June	804	804	78	140	543	425	—	927	927	191
76 Ravalli	25 010	June	6 635	6 635	430	1 068	5 137	4 279	—	6 579	6 579	380
77 Richland	10 716	June	5 027	5 027	121	1 691	3 210	1 945	—	5 573	5 573	950
78 Roosevelt	10 999	June	4 192	4 192	81	1 124	2 745	2 156	—	4 232	4 232	255
79 Rosebud	10 505	June	9 366	9 366	85	792	8 245	4 119	—	10 762	10 762	506
80 Sanders	8 669	June	4 419	4 419	723	477	3 219	2 424	—	4 560	4 560	328
81 Sheridan	4 732	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
82 Stillwater	6 536	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
83 Sweet Grass	3 154	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
84 Teton	6 271	June	3 455	3 455	281	437	2 735	1 538	—	3 925	3 925	386

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	1
—	6	—	—	1 831	453	333	8	—	—	—	—	—	—	1 616	2
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3
36	10	5 990	385	813	599	122	31	—	—	—	—	—	—	3 735	4
—	67	—	368	853	731	619	39	—	—	—	—	—	—	2 177	5
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6
—	—	—	1 541	877	293	—	—	—	—	—	—	—	—	1 435	7
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11
—	—	—	—	534	157	7	9	—	—	—	—	—	—	730	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
—	763	—	1 035	10 828	3 711	2 754	147	—	8 611	1 026	116 994	12 250	14	12 250	14
—	—	—	—	310	153	374	—	—	—	—	—	766	15	766	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
201	—	—	31 071	58 676	34 936	15 783	15 200	1 269	25 357	4 980	300 931	128 601	18	128 601	18
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
—	24	—	321	652	768	279	44	101	—	—	—	—	—	1 872	22
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27
—	1	—	83	2 144	471	109	33	192	41	—	360	1 722	28	1 722	28
—	4	5 003	—	416	246	—	—	—	—	—	—	3 078	29	3 078	29
—	—	—	295	216	340	—	—	4	—	—	—	747	30	747	30
—	—	—	—	759	430	86	—	—	—	—	—	797	31	797	31
—	—	3 739	234	858	550	206	32	6	365	—	4 988	2 310	32	2 310	32
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	33
—	8	—	—	1 189	289	—	—	—	—	—	—	909	34	909	34
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37
687	637	—	708	1 356	643	174	110	175	47	—	395	2 526	38	2 526	38
752	310	—	201	1 151	364	12	136	23	—	—	—	1 571	39	1 571	39
311	118	—	137	269	301	16	47	72	—	—	—	912	40	912	40
717	145	—	187	804	348	115	83	7	363	—	3 116	1 587	41	1 587	41
661	27	—	184	236	71	—	65	—	—	—	—	699	42	699	42
3 421	9 321	—	2 160	2 452	1 499	714	636	274	443	—	4 774	11 403	43	11 403	43
672	163	—	144	1 847	338	160	209	—	121	—	1 468	1 790	44	1 790	44
612	2 824	—	638	459	410	292	172	175	6	—	63	2 920	45	2 920	45
4	50	—	47	282	110	—	36	69	—	—	17	490	46	490	46
655	228	—	445	741	289	25	154	27	88	—	464	1 589	47	1 589	47
518	109	—	1 075	1 173	235	62	335	35	—	—	—	1 323	48	1 323	48
986	363	—	288	807	402	138	1 379	—	304	—	2 458	1 402	49	1 402	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51
227	216	—	284	397	83	3	102	—	—	—	—	405	52	405	52
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53
—	17	—	34	204	52	2	12	—	—	—	—	197	54	197	54
767	238	603	211	396	180	19	33	68	—	—	—	1 317	55	1 317	55
1 090	333	—	332	1 082	546	39	348	285	161	—	429	2 185	56	2 185	56
676	193	—	189	579	404	195	24	162	72	—	585	1 243	57	1 243	57
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58
1 325	461	—	809	1 186	562	157	105	346	5	—	27	2 627	59	2 627	59
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60
2 433	18	1 950	62	562	212	1	36	—	130	—	1 390	2 214	61	2 214	61
839	366	—	472	2 354	1 323	52	198	512	—	—	42	4 039	62	4 039	62
311	159	—	143	443	99	—	54	—	1	9	13	593	63	593	63
427	2 483	—	255	605	404	31	251	265	9	—	213	2 209	64	2 209	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
295	98	—	102	349	203	26	40	6	—	—	18	566	66	566	66
4 305	1 475	—	2 252	2 930	3 763	—	1 914	—	4 258	—	47 053	10 226	67	10 226	67
303	154	—	120	379	288	12	52	81	56	—	365	624	68	624	68
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71
493	207	100	129	761	372	40	51	37	1	—	19	1 485	72	1 485	72
847	1 133	3	159	637	216	7	81	21	—	9	—	1 820	73	1 820	73
533	264	—	155	650	288	39	64	90	—	—	15	823	74	823	74
—	32	—	85	361	61	—	45	—	—	—	—	387	75	387	75
1 274	409	—	308	1 306	760	170	394	—	—	—	100	2 554	76	2 554	76
92	184	—	270	2 126	347	159	331	282	167	—	1 739	1 858	77	1 858	77
579	342	—	193	771	744	134	113	—	—	—	—	1 709	78	1 709	78
1 707	234	—	423	1 129	1 143	44	214	264	2 978	—	35 468	2 839	79	2 839	79
615	146	—	352	1 530	312	170	193	169	23	—	134	1 370	80	1 370	80
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	81
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	82
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	83
26	1 083	—	229	920	259	21	67	—	—	—	—	2 231	84	2 231	84

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
MONTANA—Con.												
1 Toole	5 046	June	8 770	8 770	68	930	7 590	1 866	—	8 365	8 365	376
2 Treasure	874	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3 Valley	8 239	June	6 269	6 269	444	493	5 283	3 183	—	5 766	5 766	252
4 Wheatland	2 246	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5 Wibaux	1 191	June	1 146	1 146	55	535	531	358	—	2 048	2 048	673
6 Yellowstone	113 419	June	36 006	36 006	1 513	2 740	31 611	20 357	—	34 789	34 789	2 231
NEBRASKA												
7 Adams	29 625	June	5 477	5 477	28	1 409	3 966	3 403	—	5 524	5 524	637
8 Antelope	7 965	June	2 720	2 720	—	682	2 036	1 738	—	2 834	2 834	377
9 Arthur	462	June	276	276	—	89	186	168	—	286	286	15
10 Banner	852	June	766	766	—	199	566	422	—	788	788	177
11 Blaine	675	June	262	262	—	107	147	109	—	272	272	2
12 Boone	6 667	June	5 212	5 212	—	710	4 489	1 373	—	5 213	5 213	442
13 Box Butte	13 130	June	7 566	7 566	—	804	6 761	1 941	—	7 294	7 294	476
14 Boyd	2 835	June	772	772	—	284	483	342	—	758	758	28
15 Brown	3 657	June	2 708	2 708	3	368	2 293	855	—	2 764	2 764	72
16 Buffalo	37 447	June	7 829	7 829	—	1 824	5 687	4 666	—	7 965	7 965	1 150
17 Burt	7 868	June	2 313	2 313	—	584	1 719	1 415	—	2 312	2 312	373
18 Butler	8 601	June	6 431	6 431	20	781	5 621	1 652	—	5 988	5 988	494
19 Cass	21 318	June	5 962	5 962	—	1 457	4 449	3 845	—	5 474	5 474	988
20 Cedar	10 131	June	2 695	2 695	—	930	1 555	1 230	—	2 845	2 845	394
21 Chase	4 381	June	3 891	3 891	21	418	3 446	943	—	3 805	3 805	164
22 Cherry	6 307	June	5 066	5 066	82	757	4 218	1 834	—	4 914	4 914	201
23 Cheyenne	9 494	June	3 265	3 265	—	785	2 364	2 016	—	3 306	3 306	285
24 Clay	7 123	June	1 936	1 936	7	643	1 260	1 037	—	2 555	2 555	637
25 Colfax	9 139	June	2 839	2 839	—	961	1 725	1 436	—	2 928	2 928	634
26 Cuming	10 117	June	3 630	3 630	—	1 132	2 300	1 973	—	3 333	3 333	978
27 Custer	12 270	June	4 639	4 639	50	1 210	2 969	2 459	—	4 430	4 430	650
28 Dakota	16 742	June	3 503	3 503	1	1 142	2 359	1 862	—	3 762	3 762	487
29 Dawes	9 021	June	2 600	2 600	45	1 248	1 306	1 020	—	2 547	2 547	85
30 Dawson	19 940	June	7 187	7 187	14	1 713	5 419	4 420	—	8 340	8 340	2 730
31 Deuel	2 237	June	1 677	1 677	—	253	1 421	674	—	1 768	1 768	101
32 Dixon	6 143	June	2 035	2 035	—	593	1 432	1 076	—	1 985	1 985	244
33 Dodge	34 500	June	29 384	29 384	53	1 601	27 683	3 680	—	32 152	32 152	589
34 Douglas	416 444	June	99 823	99 823	1 021	22 630	71 762	44 651	—	104 016	104 016	4 601
35 Dundey	2 582	June	2 695	2 695	—	363	2 331	902	—	2 509	2 509	223
36 Fillmore	7 103	June	5 820	5 820	6	659	5 140	1 286	—	5 862	5 862	450
37 Franklin	3 938	June	3 142	3 142	—	427	2 713	1 048	—	2 831	2 831	269
38 Frontier	3 101	June	1 764	1 764	—	481	1 283	976	—	1 650	1 650	38
39 Furnas	5 553	June	1 756	1 756	—	496	1 258	924	—	1 826	1 826	233
40 Gage	22 794	June	5 466	5 466	—	1 504	3 951	3 390	—	5 938	5 938	999
41 Garden	2 460	June	3 027	3 027	—	364	2 655	832	—	2 998	2 998	281
42 Garfield	2 141	June	595	595	—	181	414	367	—	670	670	59
43 Gosper	1 928	June	1 298	1 298	2	347	945	818	—	1 341	1 341	223
44 Grant	769	June	450	450	—	104	338	305	—	490	490	51
45 Greeley	3 006	June	1 276	1 276	—	330	785	715	—	1 162	1 162	143
46 Hall	48 925	June	10 569	10 569	374	2 402	7 761	6 735	—	10 100	10 100	1 170
47 Hamilton	8 862	June	2 894	2 894	2	843	2 034	1 743	—	3 131	3 131	798
48 Harlan	3 810	June	3 514	3 514	23	489	2 963	1 413	—	3 238	3 238	180
49 Hayes	1 222	June	816	816	—	275	541	510	—	793	793	64
50 Hitchcock	3 750	June	1 102	1 102	6	399	690	564	—	1 357	1 357	131
51 Holt	12 599	June	3 583	3 583	—	1 260	2 292	2 057	—	3 708	3 708	354
52 Hooker	793	June	313	313	4	79	230	188	—	355	355	52
53 Howard	6 055	June	3 223	3 223	1	541	2 677	885	—	3 114	3 114	339
54 Jefferson	8 759	June	2 352	2 352	—	698	1 650	1 303	—	2 665	2 665	692
55 Johnson	4 673	June	4 443	4 443	—	504	3 935	869	—	3 478	3 478	154
56 Kearney	6 629	June	5 281	5 281	4	665	4 552	1 590	—	4 809	4 809	974
57 Keith	8 584	June	3 241	3 241	12	808	2 389	1 915	—	3 050	3 050	506
58 Keya Paha	1 029	June	550	550	—	189	349	301	—	469	469	61
59 Kimball	4 108	June	4 508	4 508	—	382	4 117	791	—	4 810	4 810	246
60 Knox	9 534	June	2 695	2 695	12	913	1 708	1 339	—	2 805	2 805	111
61 Lancaster	213 641	June	62 577	62 577	6	21 622	39 930	21 905	—	66 604	66 604	5 754
62 Lincoln	32 508	June	7 422	7 422	139	1 972	5 310	4 249	—	7 454	7 454	969
63 Logan	878	June	372	372	—	111	260	226	—	358	358	34
64 Loup	683	June	366	366	1	108	255	229	—	339	339	18
65 McPherson	546	June	278	278	—	102	175	143	—	285	285	16
66 Madison	32 655	June	5 915	5 915	8	1 827	3 965	3 451	—	5 471	5 471	704
67 Merrick	8 042	June	6 116	6 116	—	688	5 346	1 300	—	5 393	5 393	220
68 Morrill	5 423	June	3 754	3 754	4	575	3 170	1 481	—	3 107	3 107	177
69 Nance	4 275	June	1 524	1 524	2	403	1 069	844	—	1 537	1 537	274
70 Nemaha	7 980	June	2 383	2 383	—	667	1 483	1 238	—	2 256	2 256	203
71 Nuckolls	5 786	June	2 067	2 067	1	624	1 418	1 238	—	2 066	2 066	167
72 Otoe	14 252	June	3 991	3 991	—	1 116	2 853	2 469	—	3 936	3 936	269
73 Pawnee	3 317	June	1 335	1 335	—	402	921	745	—	1 364	1 364	158
74 Perkins	3 367	June	4 551	4 551	—	468	4 079	1 291	—	4 476	4 476	309
75 Phelps	9 715	June	2 759	2 759	8	849	1 892	1 548	—	2 937	2 937	721
76 Pierce	7 827	June	2 516	2 516	—	824	1 691	1 460	—	2 564	2 564	495
77 Platte	29 820	June	5 372	5 372	—	1 586	3 647	2 851	—	5 724	5 724	577
78 Polk	5 675	June	4 759	4 759	—	569	4 184	1 302	—	4 028	4 028	170
79 Red Willow	11 705	June	2 223	2 223	1	679	1 516	1 056	—	2 516	2 516	296
80 Richardson	9 937	June	2 590	2 590	—	792	1 780	1 444	—	2 848	2 848	642
81 Rock	2 019	June	2 056	2 056	—	260	1 790	610	—	2 586	2 586	503
82 Saline	12 715	June	3 967	3 967	—	951	2 813	2 324	—	3 569	3 569	493
83 Sarpy	102 583	June	24 592	24 592	—	5 173	18 044	12 297	—	21 913	21 913	2 935
84 Saunders	18 285	June	5 538	5 538	8	1 132	4 349	852	—	7 617	7 617	935

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
199	85	4 757	362	660	573	58	212	—	106	—	1 489	4 425	1	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2	
1 097	339	—	233	908	415	181	210	149	11	—	—	1 699	3	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4	
22	57	—	160	519	151	5	60	10	—	—	—	648	5	
6 561	2 509	—	4 071	2 587	2 474	2 104	3 496	163	872	—	10 481	13 688	6	
34	98	60	85	1 826	434	516	238	—	—	—	—	2 268	7	
22	9	6	23	1 497	1	295	138	—	—	—	—	1 108	8	
7	—	—	4	119	21	—	18	—	—	—	—	113	9	
—	1	—	3	390	26	—	122	—	—	—	—	316	10	
1	—	—	1	92	20	—	12	—	—	—	—	139	11	
28	1	2 999	45	1 150	116	71	40	—	20	—	135	2 261	12	
33	49	4 238	70	895	201	265	199	—	—	—	—	3 089	13	
8	—	—	5	334	35	—	44	—	—	—	—	293	14	
41	2	1 344	59	518	135	10	54	—	—	—	—	1 453	15	
39	94	45	98	3 122	650	308	590	—	48	—	—	3 241	16	
9	12	5	21	1 032	181	121	102	2	—	—	—	943	17	
26	8	2 908	222	1 182	193	20	69	—	263	—	3 704	2 858	18	
22	112	9	67	2 317	630	180	132	—	—	—	—	2 048	19	
4	7	28	—	1 489	184	87	64	—	—	—	—	1 031	20	
5	8	2 223	48	581	56	1	126	—	21	—	275	1 652	21	
45	17	2 079	10	1 534	112	67	98	—	14	—	—	2 154	22	
11	42	13	102	1 091	193	161	245	—	—	—	—	1 289	23	
12	15	17	126	1 242	134	40	96	—	—	—	—	942	24	
28	31	3	24	1 649	124	74	87	—	—	—	—	831	25	
40	31	11	30	2 025	169	54	103	—	—	—	—	830	26	
36	12	35	24	2 040	195	87	360	—	—	—	—	2 016	27	
5	46	15	108	1 016	357	398	145	—	3	—	1 330	1 376	28	
39	7	12	51	1 327	92	110	93	—	—	—	—	749	29	
32	32	79	—	2 526	2 124	464	337	—	422	—	4 520	2 531	30	
—	542	22	6	403	145	30	94	—	—	—	—	950	31	
5	2	5	14	829	138	81	149	—	—	—	—	798	32	
44	2 303	23 596	730	1 408	499	525	127	—	336	—	—	14 739	33	
78	6 207	19 437	4 500	6 691	5 457	9 804	4 363	415	4 311	—	57 855	47 687	34	
3	4	1 230	21	616	102	1	65	12	—	—	—	1 195	35	
15	29	3 010	81	1 302	262	15	127	—	—	—	—	940	36	
11	4	1 093	8	928	70	48	96	—	—	—	—	1 268	37	
12	1	1	14	698	152	56	88	—	—	—	—	678	38	
7	1	8	11	782	214	55	131	—	—	—	—	541	39	
12	60	157	151	3 185	346	80	133	11	—	—	—	2 002	40	
8	687	857	19	618	143	83	70	—	2	—	174	1 418	41	
22	2	2	6	211	51	9	11	—	—	—	—	295	42	
13	—	—	1	662	144	8	67	—	—	—	—	566	43	
8	10	—	8	135	29	1	38	—	—	—	—	199	44	
10	4	4	6	589	40	2	32	—	—	—	—	365	45	
40	294	103	370	2 024	816	877	571	—	—	—	—	3 618	46	
11	9	11	168	1 169	184	141	161	—	—	—	—	1 294	47	
9	3	1 556	10	633	134	59	81	—	—	—	—	606	48	
—	—	—	6	450	45	2	49	—	—	—	—	343	49	
4	3	2	8	597	106	75	68	—	—	—	—	626	50	
54	31	—	43	1 197	132	65	157	—	—	—	—	1 396	51	
—	1	1	5	137	29	2	12	—	—	—	—	126	52	
11	1	1 567	13	772	99	5	55	—	—	—	—	1 333	53	
21	24	14	35	1 135	288	53	188	—	—	—	—	1 113	54	
17	2	1 866	92	753	70	74	41	—	59	—	385	1 378	55	
14	55	2 187	40	1 239	165	43	103	73	—	—	—	2 465	56	
32	29	9	54	999	379	183	148	—	—	—	—	1 147	57	
19	—	—	5	196	17	3	39	—	—	—	—	196	58	
3	1 193	1 922	73	487	96	74	145	—	6	—	—	2 502	59	
10	1	8	20	1 551	193	100	71	—	—	—	—	1 023	60	
68	10 334	266	13 610	6 393	3 194	10 048	637	—	4 894	—	67 765	26 474	61	
34	211	108	104	2 207	801	442	465	—	—	—	—	3 237	62	
1	—	1	2	119	45	1	17	—	—	—	—	193	63	
—	—	—	2	113	23	—	14	—	—	—	—	168	64	
14	3	—	1	99	18	—	25	—	—	—	—	122	65	
81	115	44	103	1 889	369	443	174	—	—	—	—	2 045	66	
11	11	3 235	119	919	150	88	146	—	—	—	—	2 361	67	
20	10	964	120	794	144	54	102	6	—	—	—	1 486	68	
13	6	4	18	685	136	49	89	—	—	—	—	591	69	
24	21	6	84	1 095	157	100	89	—	—	—	—	895	70	
12	12	5	14	1 072	103	76	81	—	—	—	—	874	71	
22	83	11	45	1 675	301	236	119	—	—	—	—	1 569	72	
5	5	3	21	679	92	59	16	—	—	—	—	508	73	
14	1 076	1 547	28	801	187	5	69	—	—	—	—	2 194	74	
26	35	5	26	1 307	173	71	152	—	—	—	—	1 126	75	
14	—	6	20	1 405	110	94	122	—	—	—	—	853	76	
54	62	65	68	2 201	377	308	278	—	—	—	—	2 452	77	
11	3	1 915	119	944	173	9	45	—	—	—	—	885	78	
13	8	11	145	804	141	119	172	—	6	—	—	887	79	
10	22	14	52	1 201	138	98	81	—	—	—	—	1 033	80	
22	1	1 145	8	333	122	1	65	—	47	—	425	1 140	81	
30	9	—	50	1 410	318	136	133	—	—	—	—	1 403	82	
10	—	—	1 125	4 701	3 072	2 401	280	1 217	594	—	8 820	9 558	83	
49	1 287	1 678	135	1 723	464	168	171	—	12	—	72	3 764	84	

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	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						
NEBRASKA—Con.													
1	Scotts Bluff	36 025	June	9 646	9 646	320	2 488	6 704	4 208	—	10 362	10 362	1 343
2	Seward	15 450	June	4 216	4 216	1	1 159	3 027	2 602	—	4 063	4 063	809
3	Sheridan	6 750	June	2 290	2 290	—	682	1 561	1 304	—	2 596	2 596	297
4	Sherman	3 718	June	1 264	1 264	6	407	843	722	—	1 380	1 380	262
5	Sioux	1 549	June	1 440	1 440	69	918	453	380	—	1 340	1 340	574
6	Stanton	6 244	June	1 999	1 999	—	792	1 199	1 045	—	2 392	2 392	714
7	Thayer	6 635	June	2 623	2 623	50	639	1 838	1 370	—	3 030	3 030	310
8	Thomas	851	June	360	360	22	129	193	168	—	407	407	47
9	Thurston	6 936	June	1 618	1 618	—	603	973	808	—	1 635	1 635	250
10	Valley	5 169	June	5 643	5 643	1	489	5 149	958	—	5 014	5 014	97
11	Washington	16 607	June	4 444	4 444	—	1 281	2 876	2 434	—	4 195	4 195	695
12	Wayne	9 364	June	2 271	2 271	—	674	2 423	1 159	—	2 562	2 562	124
13	Webster	4 279	June	3 274	3 274	1	476	2 792	1 103	—	2 852	2 852	138
14	Wheeler	948	June	680	680	—	240	438	396	—	638	638	66
15	York	14 428	June	3 478	3 478	23	940	2 474	1 964	—	3 652	3 652	548
NEVADA													
16	Churchill	17 938	June	17 520	17 520	725	3 392	13 283	3 288	—	16 334	16 334	2 314
17	Clark	741 459	June	1 114 741	1 029 614	38 338	197 049	755 967	273 096	85 127	1 172 793	1 030 200	239 821
18	Douglas	27 637	June	36 126	35 407	1 893	11 081	22 382	15 562	719	34 676	31 003	6 343
19	Elko	33 530	June	33 128	33 026	1 345	6 694	24 630	5 932	102	34 326	34 128	4 624
20	Esmeralda	1 344	June	2 448	2 363	153	1 210	1 000	595	85	2 381	2 258	264
21	Eureka	1 547	June	9 204	9 099	740	3 113	5 087	4 299	105	7 327	6 913	2 741
22	Humboldt	12 844	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23	Lander	6 266	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
24	Lincoln	3 775	June	4 550	4 223	881	2 265	1 077	659	327	5 359	5 004	1 015
25	Lyon	20 001	June	15 292	14 511	815	6 515	7 135	4 971	781	15 276	14 531	1 265
26	Mineral	6 475	June	11 887	11 432	205	2 536	8 425	2 586	455	10 972	10 597	233
27	Nye	17 781	June	35 338	34 756	6 935	8 456	19 219	8 148	582	31 826	31 241	848
28	Pershing	4 336	Jan.	4 603	4 587	255	2 064	1 991	1 363	16	4 834	4 817	588
29	Storey	2 526	June	3 468	3 321	30	1 194	1 905	1 417	147	3 029	2 885	394
30	Washoe	254 667	June	215 372	209 612	9 810	52 516	145 192	87 843	5 760	191 972	174 861	16 349
31	White Pine	9 264	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE													
32	Belknap	49 216	Dec.	16 448	16 448	—	2 534	13 914	7 388	—	12 205	12 205	136
33	Carrroll	35 410	Dec.	8 022	8 022	—	2 355	5 667	4 193	—	7 857	7 848	37
34	Cheshire	70 121	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35	Cocos	34 828	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
36	Grafton	74 929	June	12 937	12 937	35	3 509	9 189	5 942	—	12 498	12 498	101
37	Hillsborough	336 073	June	47 677	47 677	—	11 123	36 554	31 479	—	45 954	45 954	619
38	Merrimack	120 005	Dec.	24 372	24 372	—	8 729	15 643	11 265	—	22 565	22 565	141
39	Rockingham	245 845	Dec.	32 084	32 084	—	7 990	24 094	17 106	—	39 216	39 216	6 305
40	Strafford	104 233	Dec.	18 702	18 702	—	5 883	12 819	8 796	—	18 069	18 069	130
41	Sullivan	38 592	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW JERSEY													
42	Atlantic	224 327	Dec.	168 386	168 386	—	55 296	113 090	87 131	—	170 785	170 785	17 050
43	Bergen	825 380	Dec.	485 728	485 728	21 491	116 223	341 884	202 138	—	480 903	480 903	27 283
44	Burlington	395 066	Dec.	213 423	213 423	2 961	62 054	148 279	105 678	—	241 009	241 009	41 724
45	Camden	502 824	Dec.	412 786	412 786	2 411	185 883	215 066	159 800	—	448 728	448 728	37 386
46	Cape May	95 089	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47	Cumberland	138 053	Dec.	95 699	95 699	121	45 461	50 117	35 461	—	92 317	92 317	2 437
48	Essex	778 206	Dec.	560 453	560 453	9 526	269 644	277 937	233 023	—	652 802	652 802	13 447
49	Gloucester	230 082	Dec.	122 944	122 944	39	33 999	88 694	61 721	—	145 959	145 959	11 046
50	Hudson	553 099	Dec.	356 179	356 179	8 770	178 439	166 998	129 726	—	418 844	418 844	24 476
51	Hunterdon	107 776	Dec.	39 395	39 395	—	5 694	33 701	27 902	—	47 797	47 797	6 277
52	Mercer	325 824	Dec.	213 168	213 168	2 040	76 509	134 499	91 958	—	223 710	223 710	12 692
53	Middlesex	671 780	Dec.	366 707	366 707	4 896	105 081	255 061	185 630	—	364 673	364 673	11 707
54	Monmouth	553 124	Dec.	366 774	366 774	7 430	84 501	274 417	182 354	—	342 732	342 648	41 658
55	Morris	421 353	Dec.	196 620	196 620	1 836	43 426	151 358	113 637	—	201 345	201 345	17 732
56	Ocean	433 203	Dec.	211 712	211 712	1 836	46 199	163 152	134 425	—	237 624	237 624	52 801
57	Passaic	453 600	Dec.	249 793	248 249	3 758	117 293	127 048	112 606	1 544	265 945	263 290	30 630
58	Salem	65 294	Dec.	105 752	105 752	300	19 273	83 856	18 831	—	113 071	113 071	9 489
59	Somerset	240 279	Dec.	162 380	162 380	1 527	22 646	138 207	112 645	—	143 670	143 670	15 858
60	Sussex	130 943	Dec.	60 114	60 114	—	16 152	43 962	33 005	—	77 127	77 127	9 634
61	Union	493 819	Dec.	299 139	299 139	10 379	96 189	183 038	133 354	—	313 016	312 876	18 237
62	Warren	91 607	Dec.	60 436	60 436	18	12 578	47 612	33 404	—	49 960	49 960	2 618

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
42	316	53	434	1 960	982	1 252	290	—	72	—	1 145	4 365	1		
3	12	10	45	2 069	446	140	163	—	—	—	—	1 624	2		
50	13	7	37	1 169	191	237	39	—	—	—	—	1 187	3		
12	5	2	9	766	58	7	38	—	5	—	—	559	4		
34	—	2	6	893	32	—	58	—	—	—	—	355	5		
26	5	10	13	1 400	127	40	54	—	—	—	—	670	6		
30	9	4	569	1 037	316	4	188	3	—	—	—	1 123	7		
—	—	—	8	127	35	—	11	—	—	—	—	171	8		
4	—	16	16	770	108	98	61	—	—	—	—	694	9		
16	58	3 196	220	683	66	50	42	—	34	—	505	2 813	10		
—	7	5	111	1 815	373	132	113	4	—	—	—	1 606	11		
32	—	6	21	1 127	89	343	78	—	—	—	—	999	12		
6	12	1 310	33	683	165	11	57	—	—	—	—	644	13		
—	18	—	—	327	27	—	28	—	—	—	—	243	14		
6	67	12	162	1 534	287	217	149	21	—	—	—	1 377	15		
—	582	883	287	1 172	1 346	713	576	—	95	—	999	7 285	16		
—	21 773	176 290	15 073	48 090	104 052	44 204	127 506	40 098	120 090	142 593	1 735 268	296 858	17		
—	772	—	1 019	1 900	5 942	707	7 949	793	431	3 673	12 500	12 042	18		
—	1 257	16 342	317	2 562	3 189	1 726	371	126	778	198	10 365	11 382	19		
—	44	—	8	308	533	—	21	9	2	123	30	1 042	20		
—	6	11	266	1 883	630	190	354	7	5	414	223	1 606	21		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23		
—	196	—	91	1 059	899	—	91	10	1	355	311	1 535	24		
—	607	—	596	2 011	3 100	380	797	653	76	745	415	6 859	25		
—	241	4 304	59	886	1 344	146	171	316	12	375	503	4 845	26		
—	1 039	6 610	996	3 026	4 901	353	862	157	92	585	1 393	10 669	27		
—	238	60	69	1 093	666	287	230	87	38	17	560	1 685	28		
—	7	—	25	291	766	193	56	102	6	144	352	1 310	29		
(NA)	16 011	(NA)	12 797	14 191	16 176	20 986	23 112	510	20 891	17 111	358 837	78 365	30		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31		
—	5 677	—	—	—	737	1 227	2 887	—	442	—	13 934	3 137	32		
4	5 565	—	—	—	686	572	150	—	26	9	287 794	5 787	33		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35		
—	8 967	—	20	—	765	1 128	165	—	91	—	950	3 300	36		
—	28 559	—	—	—	2 155	9 511	439	—	1 339	—	14 500	15 203	37		
—	16 638	—	—	—	877	2 336	470	—	216	—	3 125	9 171	38		
—	21 483	—	34	—	1 258	6 893	317	2 959	1 249	—	15 045	12 828	39		
—	11 499	—	403	—	645	1 370	143	—	231	—	3 015	5 061	40		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41		
42 036	40 049	4 038	857	7 910	3 948	9 844	1 576	10	5 164	—	73 444	42 049	42		
118 080	49 828	97 697	12 271	6 052	10 797	23 379	7 820	—	20 103	—	287 794	216 954	43		
59 421	29 325	14 095	5 502	9 986	1 704	12 789	1 129	11 953	10 916	—	145 589	58 600	44		
74 234	131 307	28 863	15 683	17 268	6 167	25 880	5 214	671	7 870	—	204 709	151 938	45		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46		
14 268	29 199	3 626	5 372	2 773	1 180	5 509	432	—	2 046	—	26 580	28 922	47		
82 064	210 683	81 571	2 492	9 331	15 774	48 429	11 450	133	24 134	—	482 057	226 210	48		
39 249	25 905	3 511	3 705	8 399	2 205	8 217	1 664	1 076	6 619	—	119 380	44 644	49		
40 187	91 135	66 961	6 014	6 951	11 413	31 395	8 582	—	5 593	—	177 581	127 850	50		
2 383	3 870	2 804	1 957	7 280	996	3 309	989	956	1 487	—	23 165	13 498	51		
62 538	55 636	14 690	2 962	7 033	5 071	13 810	6 501	—	4 764	—	61 760	60 693	52		
78 878	55 552	47 461	15 414	9 628	7 185	26 767	9 082	738	18 392	—	247 623	161 479	53		
28 633	70 716	13 634	9 275	17 815	4 301	21 358	17 616	31 580	13 389	84	194 840	132 002	54		
44 072	25 817	11 727	8 182	9 384	7 373	13 183	14 355	462	6 355	—	96 714	79 927	55		
41 111	23 566	4 239	7 124	37 646	5 609	10 873	6 783	2 806	9 504	—	167 013	61 604	56		
42 672	57 879	18 283	2 881	8 647	4 325	28 157	4 083	589	5 992	2 655	143 304	92 671	57		
17 077	11 843	2 775	1 640	4 117	615	3 722	10	—	58 069	—	632 727	15 433	58		
31 287	6 733	5 044	5 751	7 167	2 567	10 113	6 025	6 283	10 532	—	154 086	50 115	59		
17 300	9 675	2 876	3 316	7 047	1 418	4 236	451	717	2 544	—	34 655	22 741	60		
56 826	57 211	40 122	9 651	4 967	4 827	24 311	7 201	80	4 483	140	94 828	117 748	61		
9 475	9 794	1 250	2 566	5 306	643	4 430	355	68	4 835	—	101 922	21 020	62		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	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					
NEW MEXICO												
1 Bernalillo	480 577	June	84 377	84 377	64	12 284	71 697	58 795	—	89 772	89 772	2 142
2 Catron	2 563	June	1 903	1 903	128	771	882	463	—	1 874	1 874	95
3 Chaves	57 849	June	54 295	54 295	882	1 434	51 455	5 451	—	49 571	49 571	4 591
4 Cibola	23 794	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5 Colfax	12 925	June	2 824	2 824	52	758	2 011	1 602	—	4 016	4 016	882
6 Curry	42 207	June	5 683	5 683	14	1 429	4 088	3 512	—	5 728	5 728	657
7 De Baca	2 252	June	1 616	1 616	230	658	605	239	—	1 259	1 259	209
8 Dona Ana	135 510	June	85 944	85 944	1 173	11 302	73 332	17 534	—	88 705	88 705	13 299
9 Eddy	48 605	June	11 549	11 549	939	1 708	8 863	6 940	—	10 279	10 279	468
10 Grant	27 676	June	23 073	23 073	1 136	1 293	20 240	6 051	—	21 776	21 776	1 570
11 Guadalupe	4 156	June	1 701	1 701	98	581	850	638	—	1 176	1 176	200
12 Harding	987	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13 Hidalgo	5 958	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 Lea	55 765	June	17 104	17 104	434	2 585	13 857	11 278	—	16 984	16 984	4 511
15 Lincoln	12 219	June	4 553	4 553	358	752	3 443	2 476	—	5 252	5 252	625
16 Los Alamos	18 115	June	62 284	29 036	—	14 874	13 865	7 779	33 248	58 592	28 450	2 439
17 Luna	18 110	June	11 055	11 055	491	1 554	8 868	2 672	—	10 789	10 789	714
18 McKinley	60 686	June	11 103	11 103	279	2 691	8 133	6 022	—	13 264	13 264	3 745
19 Mora	4 264	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20 Otero	51 928	June	7 945	7 945	1 033	1 497	5 415	4 779	—	8 156	8 156	822
21 Quay	10 823	June	3 542	3 542	4	1 670	1 562	1 312	—	2 915	2 915	468
22 Rio Arriba	34 365	June	7 626	7 626	595	1 509	5 522	4 774	—	8 530	8 530	263
23 Roosevelt	16 702	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
24 Sandoval	63 319	June	10 047	10 047	1 428	2 475	5 926	4 594	—	12 357	12 357	937
25 San Juan	91 605	June	25 510	25 510	1 484	4 113	19 792	12 183	—	28 223	28 223	4 668
26 San Miguel	25 743	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27 Santa Fe	98 928	June	23 331	23 331	1 365	1 009	20 942	17 594	—	27 255	27 255	5 483
28 Sierra	9 912	June	3 433	3 433	240	968	2 216	1 053	—	3 398	3 398	833
29 Socorro	14 764	June	2 977	2 977	400	966	1 611	936	—	3 005	3 005	271
30 Taos	23 118	June	7 008	7 008	485	1 431	4 989	4 292	—	5 805	5 805	404
31 Torrance	10 285	June	3 303	3 303	116	254	2 933	2 869	—	2 704	2 704	183
32 Union	4 124	June	2 633	2 633	37	832	1 764	834	—	2 380	2 380	429
33 Valencia	45 235	June	6 477	6 477	74	1 942	4 432	4 204	—	5 485	5 485	125
NEW YORK												
34 Albany	292 594	Dec.	330 591	330 541	4 811	83 944	232 356	137 055	50	322 417	321 814	27 598
35 Allegany	50 470	Dec.	42 149	42 149	—	16 999	24 789	19 895	—	45 378	45 378	4 533
36 Broome	212 160	Dec.	205 731	204 248	—	56 213	145 198	87 882	1 483	200 564	195 147	7 741
37 Cattaraugus	84 234	Dec.	85 744	85 744	—	24 989	60 329	35 056	—	88 597	88 597	7 786
38 Cayuga	82 313	Dec.	66 393	66 332	103	19 569	45 679	25 501	61	74 306	74 185	1 774
39 Chautauqua	141 895	Dec.	135 975	135 898	1 309	40 364	92 658	59 568	77	134 136	133 367	7 025
40 Chemung	95 195	Dec.	99 787	98 655	3 548	29 505	64 671	37 820	1 132	112 805	109 844	10 659
41 Chenango	51 768	Dec.	38 438	38 438	655	12 486	24 293	18 912	—	42 614	42 288	5 258
42 Clinton	85 969	Dec.	62 744	62 679	337	21 444	38 741	26 539	65	67 420	67 021	5 918
43 Columbia	62 982	Dec.	57 704	57 704	127	14 936	41 003	27 621	—	60 560	60 560	3 393
44 Cortland	48 963	Dec.	47 899	47 899	—	15 763	30 411	20 954	—	50 641	50 641	7 296
45 Delaware	47 225	Dec.	46 872	46 872	—	13 406	33 093	20 266	—	43 607	43 607	5 232
46 Dutchess	259 462	Dec.	250 749	250 125	6 870	63 073	178 626	123 231	624	257 641	253 467	13 678
47 Erie	968 532	Dec.	1 134 629	1 104 838	2 040	364 253	723 877	526 629	29 791	1 118 424	1 081 536	31 262
48 Essex	37 152	Dec.	37 406	37 393	—	12 157	24 482	15 977	13	37 465	37 343	831
49 Franklin	46 540	Dec.	40 918	40 918	—	15 159	25 644	12 908	—	47 494	47 494	1 596
50 Fulton	54 191	Dec.	61 993	61 993	133	14 026	47 726	23 684	—	59 297	59 223	1 602
51 Genesee	60 060	Dec.	60 568	60 568	327	14 365	44 528	22 198	—	72 397	72 397	3 252
52 Greene	44 739	Dec.	39 266	39 266	738	11 923	26 214	21 940	—	40 406	40 406	4 204
53 Hamilton	5 279	Dec.	6 485	6 485	95	1 464	4 496	3 605	—	6 471	6 471	981
54 Herkimer	65 797	Dec.	47 340	47 340	—	14 522	31 529	21 733	—	56 998	56 838	2 149
55 Jefferson	110 943	Dec.	92 928	92 921	475	26 244	65 682	36 113	7	99 589	99 568	12 653
56 Lewis	26 796	Dec.	32 978	32 978	42	7 432	24 941	8 996	—	33 280	33 280	576
57 Livingston	62 372	Dec.	51 681	51 681	250	14 755	35 851	17 727	—	53 036	53 036	3 312
58 Madison	69 120	Dec.	41 804	41 804	213	11 830	28 616	18 566	—	42 924	42 772	1 235
59 Monroe	713 968	Dec.	934 869	906 750	11 500	317 265	562 947	406 150	28 119	1 054 247	1 030 724	131 786
60 Montgomery	51 981	Dec.	49 656	49 656	960	13 179	34 536	19 714	—	53 086	52 893	1 234
61 Nassau	1 287 348	Dec.	1 845 882	1 845 882	57 443	397 825	1 390 524	1 067 250	—	2 131 112	2 117 530	242 155
62 Niagara	220 756	Dec.	201 796	198 685	—	60 499	134 744	90 460	3 111	223 718	219 695	6 971
63 Oneida	250 836	Dec.	203 686	203 686	1	67 435	122 695	78 688	—	212 195	212 191	8 003
64 Onondaga	468 973	Dec.	604 565	584 250	2 285	149 450	416 464	293 623	20 315	685 956	669 085	60 047
65 Ontario	95 101	Dec.	91 520	91 520	179	22 104	68 105	41 628	—	103 343	103 343	9 824
66 Orange	307 647	Dec.	276 219	276 021	2 748	78 072	191 229	104 619	198	318 588	318 588	23 715
67 Orleans	41 846	Dec.	33 459	33 459	53	11 822	20 747	11 835	—	34 799	34 799	1 064
68 Oswego	121 771	Dec.	114 015	114 015	531	33 469	77 505	58 093	—	123 713	123 713	23 899
69 Otsego	60 517	Dec.	40 833	40 833	6	12 329	28 219	16 512	—	46 544	46 544	5 750
70 Putnam	83 941	Dec.	56 617	56 535	—	12 968	43 231	34 708	82	61 320	61 320	5 328
71 Rensselaer	154 429	Dec.	130 198	130 198	324	40 878	85 297	48 371	—	176 550	176 550	18 117
72 Rockland	265 475	Dec.	300 192	297 498	3 214	74 666	216 402	102 873	2 694	347 599	336 268	13 877
73 St Lawrence	111 974	Dec.	90 414	90 414	7	33 367	55 183	37 891	—	91 659	91 491	3 377
74 Saratoga	181 276	Dec.	113 445	113 445	1	21 777	88 504	60 741	—	112 681	112 069	3 206
75 Schenectady	149 285	Dec.	148 030	148 030	38	44 711	101 745	68 129	—	161 347	161 347	12 189
76 Schoharie	31 859	Dec.	24 573	24 544	127	9 643	14 440	11 920	29	28 166	28 016	4 668
77 Schuyler	18 662	Dec.	15 136	15 136	—	5 057	9 970	7 991	—	16 134	16 134	1 219
78 Seneca	33 683	Dec.	23 588	23 588	139	8 620	14 622	10 971	—	22 220	22 220	274
79 Steuben	99 088	Dec.	80 566	80 566	220	25 809	52 668	36 388	—	78 152	78 152	3 980
80 Suffolk	1 321 864	Dec.	1 372 419	1 297 282	16 902	350 769	922 100	775 588	75 137	1 492 264	1 371 782	46 326
81 Sullivan	69 277	Dec.	100 611	100 611	241	25 933	73 338	43 277	—	115 325	115 325	3 533

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	3 367	20 000	1 307	5 806	12 357	10 115	3 436	—	3 392	—	—	57 725	24 239	1
—	—	—	263	533	204	76	10	65	—	—	—	—	763	2
—	1 702	37 926	13	2 195	942	985	376	79	1 277	—	—	11 805	20 467	3
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4
—	274	—	—	757	345	350	1	175	—	—	—	—	1 578	5
—	612	—	114	1 543	513	716	124	26	—	—	—	5 000	1 978	6
—	27	—	36	308	205	26	37	24	—	—	—	—	437	7
—	1 034	64 768	426	4 163	2 887	1 782	425	1 403	1 945	—	—	22 211	41 763	8
—	181	—	144	3 422	1 609	695	438	181	230	—	—	2 318	4 029	9
—	700	13 638	—	1 676	833	347	15	485	855	—	—	6 875	8 529	10
—	—	—	—	297	173	80	8	—	—	—	—	—	872	11
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
—	434	—	17	2 305	1 729	1 353	56	—	410	—	—	3 525	4 566	14
—	1	—	201	1 033	846	193	49	88	96	—	—	979	2 888	15
—	—	—	87	4 356	2 886	—	—	3 192	974	30 142	—	116 120	14 682	16
—	1 658	4 472	166	1 057	646	386	81	60	504	—	—	2 050	5 191	17
—	490	—	69	3 434	2 103	500	24	1 376	—	—	—	—	3 729	18
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19
—	461	—	161	1 770	1 013	748	69	26	240	—	—	3 080	2 864	20
—	204	—	18	1 055	395	169	—	23	25	—	—	—	1 808	21
—	836	—	68	1 743	393	—	4	—	—	—	—	—	1 829	22
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23
—	116	—	266	2 359	1 111	1 904	939	189	—	—	—	—	3 591	24
(NA)	2 248	—	430	4 378	2 586	1 814	1 645	4 615	—	—	—	5 000	7 964	25
—	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
—	4 006	—	232	3 746	4 629	117	126	—	234	—	—	8 675	4 890	27
—	211	—	253	987	320	221	108	61	—	—	—	—	1 435	28
—	12	—	8	1 035	336	203	61	170	23	—	—	330	1 449	29
—	779	173	495	710	669	138	285	230	115	—	—	1 285	2 948	30
—	—	—	—	759	549	125	—	109	—	—	—	—	1 622	31
—	176	—	—	884	214	29	—	9	—	—	—	21	748	32
—	314	—	—	1 361	1 181	665	—	—	—	—	—	—	3 501	33
12 345	112 298	—	17 544	29 532	4 894	22 008	1 245	6 337	26 557	603	—	378 133	74 499	34
1 641	17 888	—	3 691	8 333	529	1 565	568	2 061	790	—	—	29 606	9 987	35
1 984	50 347	—	11 876	8 084	3 959	9 857	5 703	4 246	11 661	5 417	—	167 831	46 389	36
4 348	31 096	—	7 835	12 294	4 044	3 577	912	4 846	3 072	—	—	37 083	22 136	37
13 959	23 551	—	8 878	6 976	1 253	3 418	2 049	51	836	121	—	20 608	14 192	38
5 508	54 823	—	5 615	15 022	4 523	3 847	743	9 182	9 218	769	—	102 626	30 106	39
2 503	42 524	—	6 101	7 777	1 899	4 039	1 408	9 073	3 779	2 961	—	53 624	23 323	40
1 087	12 050	—	3 092	6 971	203	867	777	1 105	1 646	326	—	22 274	10 397	41
8 424	22 524	—	6 324	4 892	676	3 845	506	2 641	1 114	399	—	14 463	16 190	42
10 369	17 963	—	3 801	5 096	1 378	2 141	1 478	3 388	1 727	—	—	23 255	15 405	43
988	14 829	—	4 585	5 553	1 439	2 763	882	5 018	2 983	—	—	34 983	11 958	44
1 089	19 074	—	3 797	7 723	1 021	238	733	2 427	913	—	—	10 276	13 175	45
30 740	63 259	—	34 283	15 979	7 924	17 698	3 235	11 734	9 128	4 174	—	128 208	64 060	46
138 182	387 841	142 446	43 349	30 731	19 330	35 177	7 212	19 122	55 329	36 888	—	696 495	277 806	47
1 239	14 583	—	3 882	4 601	411	1 170	751	790	2 522	122	—	30 844	9 390	48
9 422	17 315	—	4 259	2 852	250	1 685	476	—	2 250	—	—	63 679	9 447	49
2 025	23 428	—	2 385	3 939	1 035	2 718	287	1 647	10 884	74	—	125 846	13 921	50
19 920	19 102	—	5 012	5 562	1 925	1 934	1 075	101	2 737	—	—	28 437	16 282	51
1 867	11 128	61	3 230	8 450	888	1 755	634	667	1 068	—	—	15 010	10 982	52
145	795	—	744	5 255	186	57	158	165	43	—	—	50 658	1 977	53
13 136	14 526	—	4 049	7 067	512	2 155	755	797	3 187	160	—	17 094	11 538	54
10 623	30 146	—	6 803	16 562	6 214	4 105	521	383	6 623	21	—	74 229	21 426	55
391	6 466	14 557	2 511	1 966	453	807	349	706	959	—	—	17 342	12 561	56
2 567	25 951	—	4 194	5 264	1 727	2 185	432	508	1 074	—	—	20 478	17 297	57
2 231	13 696	—	4 252	6 373	691	2 881	336	2 539	1 291	152	—	12 520	11 516	58
146 025	337 169	40 660	45 161	37 231	29 672	42 697	15 949	93 337	49 973	23 523	—	989 875	165 138	59
10 173	19 852	—	2 848	3 296	1 018	2 110	740	761	1 916	193	—	24 441	10 621	60
158 040	298 213	277 668	97 610	60 704	364 270	185 469	57 015	166 135	115 590	13 582	—	1 897 215	808 372	61
36 225	77 724	—	14 030	5 508	7 827	9 083	3 866	2 253	8 754	4 023	—	149 157	39 161	62
35 193	85 696	—	11 686	9 816	5 298	11 258	1 454	3 758	8 785	4	—	92 658	43 201	63
52 556	195 898	—	35 201	32 064	27 901	40 607	14 894	40 748	32 775	16 871	—	504 658	136 234	64
25 766	22 848	—	4 578	5 255	3 313	4 730	1 059	2 944	6 932	—	—	90 626	20 536	65
38 329	118 080	—	20 239	12 094	6 262	17 593	5 809	23 935	8 420	—	—	114 286	66 366	66
2 466	14 303	—	3 002	3 277	1 339	1 500	507	411	1 294	—	—	19 183	9 922	67
4 145	34 601	—	7 424	15 374	13 667	3 807	1 283	11 665	5 923	—	—	82 549	28 196	68
1 217	18 439	—	3 360	7 134	512	5 483	802	—	2 002	—	—	22 663	12 451	69
1 705	12 053	—	6 508	6 158	5 048	3 908	3 657	189	1 386	—	—	25 995	20 359	70
53 305	50 093	—	10 292	7 480	2 134	7 665	1 093	2 510	4 458	—	—	59 256	30 282	71
49 294	79 202	50 389	17 832	10 107	9 293	14 835	1 645	11 884	17 469	11 331	—	255 634	102 493	72
402	34 124	—	7 066	10 784	1 641	2 341	813	6 301	5 208	168	—	70 258	19 665	73
7 887	30 490	—	6 402	9 613	3 874	5 894	1 160	4 765	6 080	612	—	71 939	25 610	74
24 330	67 392	—	5 043	7 861	1 264	9 135	1 320	275	5 362	—	—	68 298	32 130	75
2 205	7 310	—	2 391	4 168	443	1 152	480	—	743	150	—	17 087	7 145	76
646	4 732	—	1 183	2 375	477	943	657	—	859	—	—	10 110	4 146	77
1 731	6 534	—	2 332	1 553	1 050	1 403	837	414	833	—	—	30 867	7 313	78
2 476	31 653	—	6 048	16 571	1 306	3 556	1 108	2 431	1 845	—	—	21 860	20 693	79
177 506	317 511	—	88 325	19 991	276 438	55 452	12 232	29 389	115 570	120 482	—	1 731 096	511 180	80
15 566	32 221	—	10 676	10 570	2 509	6 585	2 679	2 053	3 528	—	—	58 214	29 353	81

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	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				
NEW YORK—Con.												
1 Tioga	52 337	Dec.	35 110	34 998	10	11 282	23 307	17 812	112	34 764	34 284	1 384
2 Tompkins	94 097	Dec.	72 026	71 897	447	21 402	49 081	28 488	129	81 479	79 324	6 832
3 Ulster	165 304	Dec.	142 980	142 901	—	48 494	92 614	59 297	79	157 935	157 381	4 730
4 Warren	59 209	Dec.	53 354	53 354	196	11 698	38 753	29 024	—	54 959	54 959	4 982
5 Washington	59 330	Dec.	56 162	56 162	—	13 598	41 539	17 857	—	74 129	74 129	11 229
6 Wayne	89 123	Dec.	71 321	71 321	—	21 041	49 757	29 719	—	75 746	75 710	8 253
7 Westchester	874 866	Dec.	1 315 625	1 314 116	30 812	408 045	867 074	573 348	1 509	1 361 675	1 358 497	153 313
8 Wyoming	42 507	Dec.	46 109	46 109	65	9 402	35 872	11 938	—	56 886	56 886	7 780
9 Yates	22 810	Dec.	18 279	18 279	108	5 715	11 727	9 854	—	18 383	18 383	978
NORTH CAROLINA												
10 Alamance	108 213	June	134 842	134 842	388	78 436	55 788	37 472	—	132 760	132 760	7 242
11 Alexander	27 544	June	13 933	13 507	426	2 724	10 357	7 060	426	28 466	27 884	1 392
12 Alleghany	9 590	June	12 533	12 533	480	6 247	5 806	4 119	—	12 349	12 349	1 877
13 Anson	23 474	June	48 971	47 188	679	21 825	24 680	8 616	1 783	46 516	43 175	1 292
14 Ashe	22 209	June	25 281	25 281	26	15 523	9 729	7 345	—	22 973	22 973	985
15 Avery	14 867	June	17 851	17 778	133	10 844	6 801	5 922	73	17 989	17 743	830
16 Beaufort	42 283	June	82 510	80 304	784	39 601	39 716	16 045	2 206	83 361	81 368	4 856
17 Bertie	20 388	June	26 686	25 670	62	18 204	7 281	6 331	1 016	26 041	25 081	893
18 Bladen	28 663	June	53 511	53 266	1 332	28 124	23 573	11 070	245	54 462	52 657	2 366
19 Brunswick	50 985	June	94 884	89 951	1 921	35 024	52 961	37 462	4 933	94 225	85 301	14 707
20 Buncombe	174 821	June	245 715	245 492	5 080	125 521	114 173	87 095	223	250 934	250 120	25 654
21 Burke	75 744	June	102 002	101 598	544	62 823	38 216	25 512	404	116 924	116 180	21 113
22 Cabarrus	98 935	June	131 349	130 492	1 240	69 861	55 985	39 441	857	138 223	130 660	10 876
23 Caldwell	70 709	June	86 873	85 787	451	51 427	33 909	23 000	1 086	85 739	84 157	4 417
24 Camden	5 904	June	8 478	8 038	43	4 957	3 010	2 260	440	7 976	7 572	570
25 Carteret	52 556	June	92 886	88 855	375	32 932	55 546	25 341	4 031	94 578	90 979	10 550
26 Caswell	20 693	June	25 769	24 710	854	14 885	8 971	5 777	1 059	24 155	23 134	725
27 Catawba	118 412	June	218 647	210 978	2 216	84 248	122 074	46 256	7 669	217 247	210 868	14 911
28 Chatham	38 759	June	46 555	45 536	198	22 880	21 833	15 256	1 019	52 721	50 230	8 771
29 Cherokee	20 170	June	27 916	27 916	1 158	17 532	8 855	6 392	—	27 361	26 762	2 111
30 Chowan	13 506	June	19 672	18 520	462	11 312	6 735	4 833	1 152	21 425	20 401	3 255
31 Clay	7 155	June	8 624	8 624	140	5 295	3 189	2 615	—	8 022	8 022	379
32 Cleveland	84 714	June	149 830	149 830	1 207	67 571	81 052	32 175	—	156 606	156 606	16 515
33 Columbus	49 587	June	77 546	77 546	2 305	50 624	22 841	16 153	—	83 192	83 192	2 363
34 Craven	81 613	June	186 409	181 810	3 321	63 988	114 118	28 749	4 599	184 632	181 106	11 029
35 Cumberland	274 566	June	455 829	448 449	6 749	192 142	247 194	86 426	7 380	424 623	418 430	14 182
36 Currituck	13 736	June	26 428	25 292	79	10 453	14 760	12 104	1 136	24 264	22 568	3 063
37 Dare	22 746	June	51 956	45 251	620	12 294	32 334	27 596	6 705	59 188	53 379	12 862
38 Davidson	126 677	July	143 307	143 302	1 481	86 495	54 966	41 171	5	140 909	140 508	9 886
39 Davie	27 859	June	43 862	42 484	477	18 954	22 908	9 491	1 378	41 336	37 940	2 066
40 Duplin	39 995	June	59 335	59 201	1 003	36 113	21 835	14 266	134	58 258	58 148	6 673
41 Durham	181 835	June	292 328	283 208	311	123 281	159 606	121 556	9 120	300 259	292 197	52 796
42 Edgecombe	56 558	June	74 350	71 389	1 402	42 809	27 129	19 104	2 961	68 755	66 027	3 997
43 Forsyth	265 878	June	351 467	338 389	2 859	163 391	171 042	142 932	13 078	365 695	354 085	28 470
44 Franklin	36 414	June	44 118	44 118	2 852	24 712	16 484	12 579	—	41 777	41 777	5 954
45 Gaston	175 093	June	216 722	216 489	1 868	124 342	89 815	72 291	233	212 392	211 873	16 306
46 Gates	9 305	June	11 842	11 097	28	7 462	3 607	2 966	745	12 113	11 479	1 253
47 Graham	7 196	June	10 099	10 099	622	6 152	3 304	2 417	—	14 200	14 200	5 453
48 Granville	38 345	June	54 689	52 937	78	23 438	29 234	12 791	1 752	66 224	64 601	13 996
49 Greene	15 384	June	20 577	19 924	392	13 342	6 074	4 731	653	19 623	19 096	774
50 Guilford	347 420	June	479 297	478 050	3 483	236 748	229 589	184 765	1 247	478 443	477 845	38 561
51 Halifax	55 516	June	86 444	82 645	673	55 281	26 085	17 306	3 799	86 163	82 716	4 353
52 Harnett	67 822	June	101 706	98 728	16 179	53 238	29 311	21 339	2 978	106 771	104 441	29 175
53 Haywood	46 942	June	100 772	100 772	614	42 553	57 059	22 533	—	98 499	98 476	5 362
54 Henderson	69 285	June	121 435	121 319	479	46 441	74 234	30 884	1 116	147 812	147 013	37 572
55 Hertford	22 523	June	36 872	35 697	742	22 887	12 015	8 699	1 175	36 196	35 169	3 784
56 Hoke	22 856	June	29 740	29 155	341	19 990	8 805	6 740	585	29 931	27 682	1 192
57 Hyde	5 411	June	12 159	11 574	1 753	5 336	4 479	3 151	585	14 691	10 656	2 136
58 Iredell	92 931	June	114 820	114 820	340	64 154	50 326	34 310	—	115 523	115 523	10 440
59 Jackson	26 846	June	37 475	36 614	1 709	21 579	13 311	9 677	861	35 434	35 066	2 104
60 Johnston	81 306	June	151 944	148 545	625	70 264	77 656	33 797	3 399	151 727	146 992	22 455
61 Jones	9 414	June	12 784	11 792	323	7 669	3 800	2 944	992	12 680	11 540	1 110
62 Lee	41 374	June	67 950	67 442	403	39 760	27 164	19 606	508	66 279	65 814	4 738
63 Lenoir	57 274	June	89 365	86 675	785	54 839	30 905	22 412	2 690	87 684	85 338	5 000
64 Lincoln	50 319	June	51 696	51 148	57	34 407	16 649	10 780	548	54 902	53 409	2 875
65 McDowell	35 681	June	44 427	44 427	414	27 754	16 259	11 911	—	45 162	45 162	7 164
66 Macon	23 499	June	29 661	29 661	593	13 914	15 154	12 205	—	26 340	26 340	1 795
67 Madison	16 953	June	24 970	24 950	6 085	12 648	6 217	5 043	20	28 100	27 832	8 317
68 Martin	25 078	June	57 843	56 560	69	25 439	30 574	11 160	1 283	56 712	55 509	2 904
69 Mecklenburg	511 433	June	761 028	727 976	38 655	312 875	370 094	299 871	33 052	853 135	824 443	103 885
70 Mitchell	14 433	June	20 677	20 670	872	13 779	5 929	4 799	7	22 184	22 025	2 716
71 Montgomery	23 346	June	34 682	33 048	199	19 566	13 283	8 197	1 634	33 656	32 178	1 857
72 Moore	59 013	June	95 417	91 002	2 044	50 822	36 392	23 486	4 415	98 391	92 789	10 828
73 Nash	76 677	June	169 175	165 128	254	72 169	92 555	30 723	4 047	170 433	166 692	7 804
74 New Hanover	120 284	June	205 355	196 218	2 492	90 323	101 492	71 324	9 137	209 556	201 592	17 464
75 Northampton	20 798	June	29 155	27 741	335	17 462	9 944	7 593	1 414	28 734	27 442	1 830
76 Onslow	149 838	June	136 820	131 761	2 403	76 138	53 175	33 550	5 059	136 160	131 592	12 986
77 Orange	93 851	June	119 096	114 427	4 037	50 634	59 161	49 805	4 669	111 809	107 709	12 683
78 Pamlico	11 372	June	19 290	17 501	1 008	10 616	5 837	4 569	1 789	18 687	16 620	823
79 Pasquotank	31 298	June	82 132	80 057	411	31 179	47 974	10 661	2 075	105 281	103 811	16 580
80 Pender	28 85											

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
1 616	11 597	—	3 974	2 376	1 229	2 592	682	1 745	500	480	6 583	9 640	1	
13 730	20 042	—	8 737	6 747	2 136	2 682	1 497	5 617	3 338	2 155	53 087	17 113	2	
16 812	62 080	—	20 645	10 174	2 666	6 508	1 162	591	4 841	554	72 142	40 051	3	
1 268	14 760	—	3 494	6 271	3 773	1 772	926	888	428	—	7 305	16 371	4	
15 260	17 468	—	3 072	6 740	1 067	2 209	886	10 154	8 030	—	111 225	14 640	5	
6 191	25 833	—	6 417	5 733	2 463	5 162	1 327	1 189	3 579	36	39 561	18 157	6	
76 760	364 058	256 683	29 082	17 518	13 898	121 453	28 183	147 933	50 284	3 178	694 144	389 095	7	
2 114	7 380	18 953	2 095	6 593	1 263	8 910	753	73	1 786	—	21 650	15 848	8	
1 466	5 331	—	1 067	3 779	1 056	1 173	514	157	240	—	2 995	4 495	9	
84 893	8 845	—	13 767	—	3 015	1 518	987	1 139	3 072	—	35 803	72 279	10	
19 893	1 933	—	1 360	—	738	154	305	648	362	582	3 760	16 082	11	
7 661	866	—	496	—	434	1 377	75	141	120	—	1 700	6 148	12	
23 344	4 391	7 388	1 289	—	763	256	338	1 235	1 276	3 341	20 735	28 140	13	
16 335	2 067	—	680	—	536	165	231	386	196	—	—	13 384	14	
12 066	1 283	—	534	—	519	333	164	221	152	246	1 150	9 723	15	
42 969	4 662	16 250	6 310	—	991	402	215	1 063	3 522	1 993	44 901	44 634	16	
17 665	2 274	—	1 085	—	540	244	133	559	487	960	3 903	15 070	17	
30 009	3 788	8 088	1 571	—	829	413	385	585	477	1 805	5 253	28 336	18	
46 830	5 011	8 450	2 166	—	1 953	524	1 098	949	1 865	8 924	69 149	39 337	19	
146 442	16 125	—	17 491	—	7 399	4 796	5 837	2 166	6 765	814	96 425	125 726	20	
80 332	5 732	—	12 475	—	1 726	534	241	1 291	2 951	744	43 768	50 101	21	
80 562	9 278	—	13 693	—	3 770	1 110	1 338	1 788	5 244	7 563	54 598	67 885	22	
57 932	7 808	—	4 570	—	1 800	523	178	1 477	1 606	1 582	22 560	45 612	23	
5 702	565	—	34	—	204	—	58	195	13	404	120	4 369	24	
42 733	5 238	23 719	1 657	—	1 552	1 701	924	1 080	1 329	3 599	24 449	30 657	25	
15 042	1 885	—	1 432	—	693	182	103	171	611	1 021	8 550	13 007	26	
105 750	12 551	52 977	10 878	—	2 753	1 003	400	1 313	4 361	6 379	79 540	108 385	27	
33 844	2 970	—	3 478	—	1 449	448	254	1 544	1 277	2 491	24 003	22 994	28	
18 630	2 002	—	951	—	405	246	182	327	334	599	4 000	14 113	29	
14 022	1 607	—	873	11	341	224	223	137	877	1 024	14 952	10 174	30	
5 427	522	—	428	—	230	129	51	107	221	—	1 969	4 390	31	
78 647	8 931	34 746	8 735	—	2 335	854	114	1 355	4 931	—	85 241	76 839	32	
53 691	7 702	—	4 084	—	1 343	650	479	764	1 220	—	28 605	40 579	33	
70 037	13 806	53 132	13 203	—	2 471	1 079	523	2 560	9 272	3 526	106 354	85 701	34	
213 789	26 049	89 314	21 213	16	11 377	3 332	4 453	3 402	4 817	6 193	94 781	215 961	35	
13 727	1 094	—	393	—	854	776	244	1 170	86	1 696	11 645	11 645	36	
21 360	1 930	—	4 385	—	2 342	6 422	480	2 816	2 670	5 809	34 735	21 152	37	
101 214	7 306	—	9 010	—	3 174	803	663	1 703	959	401	7 142	78 006	38	
19 283	1 606	7 730	2 237	—	810	285	308	550	644	3 396	12 763	21 119	39	
37 779	7 334	—	1 570	—	1 788	—	652	2 380	765	110	11 677	32 045	40	
180 347	23 510	4 073	19 690	54	5 343	5 800	3 741	1 431	9 885	8 062	182 055	128 407	41	
42 455	8 577	—	4 892	—	1 358	525	265	993	216	2 728	3 400	35 268	42	
209 229	22 222	—	31 865	—	7 465	14 056	10 526	—	9 093	11 610	139 032	178 545	43	
25 109	4 265	—	2 900	—	894	417	171	733	257	—	4 554	19 861	44	
135 677	16 689	—	20 238	—	7 660	848	998	2 261	1 999	519	38 948	120 068	45	
9 084	851	—	147	—	170	65	207	257	—	634	706	6 523	46	
11 280	556	—	473	—	254	78	94	148	9	—	4 500	5 371	47	
40 634	2 915	10 616	1 194	—	1 004	306	182	670	2 948	1 623	44 181	28 600	48	
13 545	1 611	—	680	—	534	113	218	415	670	527	7 663	11 166	49	
309 209	35 108	—	45 203	21	8 399	9 155	3 352	1 046	8 098	598	110 229	247 979	50	
55 367	9 092	—	8 242	—	1 352	907	360	676	1 495	3 447	47 694	47 574	51	
56 736	6 203	1 075	24 765	—	2 298	835	361	1 654	244	2 330	11 629	44 823	52	
42 114	4 471	26 123	12 055	—	1 222	466	400	1 546	2 175	23	31 090	51 882	53	
80 010	6 842	32 867	6 729	—	2 969	722	717	1 189	4 316	799	33 814	58 896	54	
24 548	2 984	—	1 819	—	669	946	85	468	204	1 027	3 285	18 752	55	
19 043	2 783	—	1 191	—	747	264	198	499	566	2 249	7 720	15 783	56	
5 160	1 017	—	872	—	547	65	951	293	—	4 035	1 989	4 852	57	
78 249	7 441	—	7 372	—	2 643	883	574	2 706	4 302	—	69 773	63 201	58	
22 547	3 271	—	1 829	—	727	282	507	932	586	368	6 608	19 300	59	
88 395	7 569	25 733	8 520	—	1 928	1 375	352	1 669	1 532	4 735	19 022	67 426	60	
8 041	1 204	—	446	—	278	21	189	146	—	1 140	453	6 468	61	
44 124	5 564	—	1 515	—	1 221	947	1 180	734	1 799	465	18 585	34 830	62	
59 357	6 085	—	5 086	—	1 270	535	504	767	2 606	2 346	28 780	47 757	63	
35 359	3 217	—	1 954	—	1 573	508	468	1 184	3 939	1 493	56 180	29 207	64	
34 385	3 502	—	1 024	—	1 161	—	318	488	679	—	8 390	23 175	65	
16 422	1 494	—	1 719	—	788	—	547	608	760	—	8 735	15 623	66	
19 620	4 936	—	1 088	—	335	23	74	536	40	268	—	10 537	67	
28 788	2 977	7 537	3 930	—	789	300	242	424	7 101	1 203	81 014	26 095	68	
488 571	88 428	—	69 957	—	24 255	19 219	10 164	15 904	21 098	28 692	563 936	334 933	69	
17 395	1 396	—	481	—	400	153	67	335	173	159	1 134	10 722	70	
21 941	1 712	525	1 430	—	711	248	89	720	1 843	1 478	23 549	18 715	71	
59 423	4 615	—	10 507	—	1 924	619	548	3 026	2 004	5 602	27 489	49 260	72	
78 900	7 617	51 213	13 313	—	1 555	1 193	230	1 166	1 884	3 741	17 722	89 736	73	
95 157	16 914	—	16 889	—	5 145	3 462	3 025	13 517	17 005	7 964	174 887	97 566	74	
17 272	3 265	—	659	—	603	1 012	151	414	920	1 292	14 360	15 539	75	
88 213	9 205	—	8 731	—	2 783	1 056	1 179	2 794	2 400	4 568	30 560	71 268	76	
67 624	7 319	—	657	10	3 351	22	740	839	2 571	4 100	35 852	59 038	77	
10 905	1 586	—	782	—	387	149	217	186	209	2 067	2 494	9 598	78	
35 730	2 774	42 712	712	—	900	85	141	1 096	349	1 470	19 831	35 599	79	
28 909	3 520	549	3 495	—	1 240	340	115	1 213	769	2 446	7 849	18 787	80	
9 958	1 082	—	167	—	293	—	—	183	115	512	2 107	7 029	81	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue						Utility, liquor, 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				
NORTH CAROLINA												
—Con.												
1	Person	June	54 132	52 950	1 178	24 247	27 462	14 200	1 182	54 434	52 778	4 420
2	Pitt	June	327 506	322 080	885	82 876	237 370	39 772	5 426	356 494	352 030	25 878
3	Polk	June	17 527	17 421	102	9 666	7 413	5 981	106	26 698	26 470	9 310
4	Randolph	June	117 572	117 572	308	68 172	49 069	33 954	—	119 313	119 313	15 943
5	Richmond	June	59 771	58 752	430	35 004	22 325	14 803	1 019	60 247	57 536	4 192
6	Robeson	June	166 563	161 584	1 889	108 233	51 034	34 877	4 979	162 869	159 975	10 073
7	Rockingham	June	103 247	103 247	855	63 015	39 374	28 791	—	104 381	104 381	5 332
8	Rowan	June	110 605	129 340	1 637	80 458	47 145	33 604	4 483	136 103	132 020	14 803
9	Rutherford	June	85 673	85 604	1 389	48 022	35 736	21 138	69	92 530	92 443	16 053
10	Sampson	June	74 558	74 558	1 264	47 764	24 902	17 114	—	79 454	79 454	12 501
11	Scotland	June	48 703	47 513	1 181	31 629	15 593	12 164	1 190	49 291	48 256	3 451
12	Stanly	June	66 119	65 426	3 046	37 416	24 590	18 284	693	67 274	62 651	5 477
13	Stokes	June	52 081	52 081	211	28 254	23 601	12 685	—	56 812	56 812	9 669
14	Surry	June	111 436	111 436	905	48 527	61 072	22 039	—	86 895	86 895	8 080
15	Swain	June	14 598	14 598	1 354	8 126	5 118	2 810	—	14 901	14 901	2 546
16	Transylvania	June	31 933	31 933	205	15 933	15 335	12 047	—	34 838	34 799	5 006
17	Tyrrell	June	7 060	6 771	151	3 816	2 794	2 258	289	8 732	8 377	2 337
18	Union	June	111 602	108 907	552	58 761	48 771	35 368	2 695	126 632	115 050	20 631
19	Vance	June	67 303	64 977	474	41 166	22 236	12 796	2 326	73 930	71 795	10 177
20	Wake	June	650 087	628 937	2 997	254 174	369 979	258 794	21 150	709 951	693 607	146 105
21	Warren	June	25 424	24 561	48	14 453	10 060	6 931	863	32 713	31 753	8 718
22	Washington	June	29 168	28 093	344	16 843	10 862	5 185	1 075	33 038	32 140	9 754
23	Watauga	June	39 564	39 564	767	18 441	20 221	14 791	—	37 957	37 917	4 396
24	Wayne	June	127 249	123 525	2 241	77 765	43 309	30 505	3 724	149 135	145 387	29 553
25	Wilkes	June	82 938	82 938	1 387	51 156	30 254	18 052	—	82 607	82 607	4 546
26	Wilson	June	94 356	90 799	709	55 931	33 846	26 616	3 557	96 172	92 598	5 734
27	Yadkin	June	38 387	38 387	16	18 892	19 479	9 305	—	37 617	37 617	1 640
28	Yancey	June	22 051	22 013	119	13 083	8 158	4 578	38	23 186	23 038	3 945
NORTH DAKOTA												
29	Adams	Dec.	1 967	1 967	—	598	1 369	812	—	1 788	1 788	13
30	Barnes	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31	Benson	Dec.	2 665	2 665	—	960	1 527	1 292	—	2 619	2 619	—
32	Billings	Dec.	3 072	3 072	418	1 626	1 028	553	—	3 179	3 179	1 279
33	Bottineau	Dec.	2 948	2 948	—	1 184	1 555	1 214	—	2 334	2 334	65
34	Bowman	Dec.	1 797	1 797	—	895	871	683	—	1 686	1 686	—
35	Burke	Dec.	1 277	1 277	8	610	657	397	—	1 735	1 735	19
36	Burleigh	Dec.	11 724	11 724	11	4 484	6 918	5 527	—	14 668	14 668	4 270
37	Cass	Dec.	25 195	25 195	26	7 199	17 968	14 316	—	24 138	24 138	6 017
38	Cavalier	Dec.	2 482	2 482	—	825	1 501	1 318	—	2 280	2 280	—
39	Dickey	Dec.	2 056	2 056	—	669	1 239	1 106	—	2 344	2 344	—
40	Divide	Dec.	1 677	1 677	1	635	749	557	—	1 779	1 779	736
41	Dunn	Dec.	2 634	2 634	57	1 187	1 387	1 146	—	2 248	2 248	138
42	Eddy	Dec.	865	865	—	284	581	518	—	537	537	—
43	Emmons	Dec.	2 398	2 398	81	610	1 598	1 286	—	2 005	2 005	411
44	Foster	Dec.	1 395	1 395	2	430	835	640	—	1 578	1 578	561
45	Golden Valley	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46	Grand Forks	Dec.	10 162	10 162	251	2 751	6 967	5 319	—	10 280	10 280	50
47	Grant	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48	Griggs	Dec.	1 222	1 222	3	262	863	702	—	1 319	1 319	229
49	Hettinger	Dec.	1 502	1 502	215	407	864	737	—	1 432	1 432	—
50	Kidder	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51	La Moure	Dec.	1 961	1 961	—	485	1 458	1 043	—	2 105	2 105	13
52	Logan	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
53	McHenry	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54	McIntosh	Dec.	1 255	1 255	—	397	858	719	—	1 312	1 312	—
55	McKenzie	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56	McLean	Dec.	3 201	3 201	127	1 886	1 133	275	—	3 671	3 671	862
57	Mercer	Dec.	16 312	16 312	40	3 084	13 188	903	—	16 790	16 790	1 976
58	Morton	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Mountrail	Dec.	2 805	2 805	57	1 375	1 303	866	—	2 495	2 495	19
60	Nelson	Dec.	2 058	2 058	—	497	1 176	1 059	—	2 001	2 001	208
61	Oliver	Dec.	10 765	10 765	—	929	9 836	409	—	10 619	10 619	—
62	Pembina	Dec.	3 071	3 071	—	919	2 152	1 969	—	3 315	3 315	126
63	Pierce	Dec.	2 194	2 194	—	611	1 394	1 176	—	1 974	1 974	16
64	Ransom	Dec.	4 396	4 396	—	1 527	2 653	1 881	—	3 827	3 827	257
65	Ransom	Dec.	2 068	2 068	31	601	1 389	1 110	—	1 891	1 891	163
66	Renville	Dec.	1 471	1 471	—	379	1 030	767	—	1 310	1 310	221
67	Richland	Dec.	5 549	5 549	92	1 854	3 417	2 688	—	4 784	4 784	146
68	Rolette	Dec.	2 481	2 481	—	1 204	1 073	968	—	1 778	1 778	—
69	Sargent	Dec.	1 911	1 911	1	617	1 262	1 127	—	1 716	1 716	89
70	Sheridan	Dec.	797	797	26	244	495	396	—	792	792	53
71	Sioux	Dec.	700	700	21	384	293	252	—	389	389	29
72	Slope	Dec.	1 057	1 057	455	149	407	162	—	1 053	1 053	590
73	Stark	Dec.	5 565	5 565	—	2 435	3 089	2 696	—	5 548	5 548	158
74	Steele	Dec.	1 557	1 557	11	353	1 036	912	—	1 574	1 574	40
75	Stutsman	Dec.	6 972	6 972	128	2 127	4 073	3 553	—	7 746	7 746	1 524
76	Towner	Dec.	1 744	1 744	—	421	1 195	994	—	1 519	1 519	59
77	Trail	Dec.	3 065	3 065	—	886	2 040	1 818	—	2 742	2 742	377
78	Walsh	Dec.	5 956	5 956	—	1 367	4 589	4 292	—	5 164	5 164	432
79	Ward	Dec.	9 223	9 223	22	3 978	4 888	3 845	—	9 171	9 171	1 413
80	Wells	Dec.	2 052	2 052	—	665	1 387	1 036	—	2 102	2 102	243
81	Williams	Dec.	6 299	6 299	6	2 144	3 289	2 656	—	6 422	6 422	659

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
28 746	3 161	175	2 153	—	875	2 914	496	403	9 279	1 656	118 135	24 592	1	
110 842	10 803	179 622	10 905	—	2 503	1 036	349	1 389	8 815	4 464	142 125	160 012	2	
19 506	2 387	—	423	—	647	153	144	127	931	228	13 395	8 581	3	
87 145	5 812	—	8 999	—	2 152	769	191	1 644	1 992	—	38 907	63 984	4	
41 782	3 886	—	1 801	—	1 307	534	215	1 471	645	2 711	20 737	31 650	5	
108 788	13 310	—	17 134	—	2 432	2 052	544	815	4 765	2 894	75 011	90 382	6	
70 993	6 462	—	6 280	—	2 494	754	265	862	2 382	—	38 986	60 658	7	
91 505	7 679	—	10 937	—	2 922	630	1 230	1 169	1 224	4 083	11 795	67 818	8	
61 963	4 855	—	9 506	—	1 874	551	734	1 178	3 928	87	55 961	43 675	9	
53 621	5 340	—	6 438	—	1 593	413	674	736	1 275	—	24 991	38 686	10	
32 246	4 546	—	3 178	—	1 019	530	488	650	1 355	1 035	15 708	27 895	11	
44 591	3 232	—	2 659	—	1 052	391	180	959	211	4 623	9 488	34 248	12	
32 433	3 894	7 353	2 616	—	1 007	2 340	202	559	1 665	—	23 414	27 078	13	
59 831	4 867	—	9 611	—	1 298	487	405	885	2 396	—	64 907	57 703	14	
9 108	1 100	—	1 067	—	549	229	214	674	366	—	5 341	7 120	15	
20 788	3 101	—	892	—	1 352	343	374	1 040	790	39	11 670	16 321	16	
5 951	627	—	220	—	278	—	49	93	105	355	2 118	3 287	17	
82 387	7 764	—	4 387	—	2 736	1 283	614	3 426	2 835	11 582	61 198	57 060	18	
46 591	4 306	—	10 384	—	977	1 454	334	1 111	1 417	2 135	18 091	37 849	19	
438 950	32 297	—	45 358	—	10 418	8 230	2 582	4 067	62 348	16 344	937 370	297 310	20	
20 818	2 469	—	1 800	—	463	623	340	427	1 897	960	29 028	12 216	21	
21 232	2 117	4 648	244	—	387	180	146	271	476	898	6 144	10 444	22	
21 913	1 819	—	4 231	—	934	159	786	2 251	245	40	3 456	20 763	23	
103 878	9 043	—	6 001	—	1 418	1 957	425	1 399	3 467	3 748	65 711	67 686	24	
53 850	4 455	—	11 023	—	1 456	493	304	772	1 490	—	19 799	45 082	25	
59 699	9 268	—	8 636	—	1 763	1 031	487	555	1 237	3 574	16 028	52 243	26	
21 292	2 234	6 102	1 764	—	1 097	309	317	548	756	—	8 385	20 375	27	
14 291	1 155	—	3 195	—	226	85	153	540	873	148	10 650	10 663	28	
—	215	—	33	492	145	—	51	72	34	—	30	410	29	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30	
19	659	—	151	1 023	77	28	145	—	—	—	—	1 092	31	
28	61	—	34	2 088	114	17	143	—	—	—	—	982	32	
98	490	—	53	822	148	—	82	—	—	—	500	1 170	33	
—	174	—	24	471	62	40	119	—	—	—	—	545	34	
13	682	—	17	476	109	4	7	—	—	—	—	585	35	
70	2 975	—	195	2 535	951	4 137	511	—	14	—	145	4 294	36	
—	4 179	—	254	4 778	1 552	2 070	4 656	—	1 835	—	29 033	6 325	37	
14	534	—	—	921	186	—	71	—	6	—	44	1 120	38	
10	719	—	—	648	134	3	117	—	—	—	—	791	39	
12	210	—	26	778	81	30	89	—	—	—	—	391	40	
8	396	—	—	1 170	115	58	52	—	—	—	—	840	41	
9	39	—	—	357	38	2	—	—	—	—	—	—	42	
18	253	—	45	843	78	—	125	—	—	—	—	612	43	
8	345	—	38	647	64	2	114	—	—	—	—	479	44	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45	
47	2 583	241	168	2 025	759	475	820	—	—	—	—	3 997	46	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47	
9	254	—	27	449	74	46	8	—	—	—	—	496	48	
11	299	—	—	657	71	34	—	—	—	—	—	544	49	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50	
13	430	—	6	655	102	—	76	—	—	—	—	758	51	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53	
—	108	—	—	—	—	—	—	—	—	—	—	473	54	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55	
7	982	—	—	1 117	568	—	182	—	—	—	—	1 483	56	
11	468	—	27	2 564	537	—	68	—	11 872	—	142 800	1 365	57	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58	
12	272	—	38	797	162	7	171	—	—	—	—	933	59	
13	304	—	37	568	153	18	145	—	6	—	50	796	60	
7	136	—	52	607	78	—	81	—	9 292	—	134 378	600	61	
—	666	—	90	882	307	4	173	—	—	—	—	1 405	62	
11	409	—	—	553	89	71	85	—	—	—	—	732	63	
13	1 142	—	56	846	153	135	153	84	109	—	1 150	1 499	64	
14	316	—	88	834	116	—	38	—	—	—	—	741	65	
—	118	—	—	325	63	6	29	—	—	—	—	—	66	
40	962	—	305	1 480	62	366	212	—	—	—	—	1 762	67	
23	727	—	—	677	—	—	—	—	—	—	—	1 154	68	
12	271	—	62	444	85	—	294	—	—	—	—	612	69	
10	124	—	15	238	31	—	88	—	—	—	—	375	70	
5	18	—	—	151	34	—	17	—	—	—	—	—	71	
13	93	—	—	706	33	10	—	—	—	—	—	165	72	
14	1 159	—	107	1 742	333	390	273	—	—	—	1 773	2 282	73	
8	231	—	28	696	82	—	111	—	4	—	54	569	74	
22	1 352	—	149	2 596	481	558	419	—	81	—	875	2 865	75	
5	228	—	12	479	61	13	236	—	—	—	30	841	76	
22	506	—	108	1 100	82	116	105	—	8	—	70	1 224	77	
46	296	—	71	1 707	290	124	336	—	—	—	—	2 011	78	
24	2 318	—	181	2 467	901	443	441	—	22	—	105	3 756	79	
12	450	—	2	738	68	6	111	—	199	—	916	666	80	
42	881	—	107	1 654	553	271	332	27	14	—	—	2 697	81	

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
OHIO												
1 Adams	25 371	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
2 Allen	109 755	Dec.	46 630	46 630	3 479	14 444	28 182	13 372	—	48 620	48 620	1 631
3 Ashland	47 507	Dec.	16 145	16 145	—	7 765	8 365	4 937	—	16 845	16 845	1 686
4 Ashtabula	99 821	Dec.	48 947	48 947	716	17 679	25 697	13 975	—	47 373	47 373	2 032
5 Athens	59 549	Dec.	33 751	33 505	289	21 084	12 110	8 060	246	36 219	35 974	2 164
6 Auglaize	44 585	Dec.	12 432	12 432	114	5 947	6 371	2 899	—	14 033	14 033	519
7 Belmont	71 074	Dec.	33 862	31 064	—	14 076	16 988	10 185	2 798	41 884	39 298	7 692
8 Brown	34 966	Dec.	23 953	23 953	149	7 632	16 172	1 913	—	23 564	23 564	45
9 Butler	291 479	Dec.	103 060	97 344	—	55 300	41 387	20 491	5 716	104 724	97 887	7 961
10 Carroll	26 521	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11 Champaign	36 019	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Clark	147 548	Dec.	70 981	70 014	57	28 442	41 515	27 544	967	75 378	74 276	3 770
13 Clermont	150 187	Dec.	96 961	88 951	1 938	20 609	64 664	21 291	8 010	136 776	131 357	20 472
14 Clinton	35 415	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15 Columbiana	108 776	Dec.	28 717	28 379	156	15 015	13 208	8 067	338	29 609	29 145	929
16 Coshocton	35 427	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17 Crawford	47 870	Dec.	18 163	18 163	159	7 417	10 587	4 307	—	12 669	12 669	—
18 Cuyahoga	1 412 140	Dec.	1 070 094	1 070 094	7 758	417 169	641 471	337 199	—	1 066 929	1 066 929	57 361
19 Darke	53 619	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20 Defiance	39 350	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
21 Delaware	66 929	Dec.	31 206	31 206	1 547	10 382	18 840	10 663	—	36 754	36 754	6 130
22 Erie	76 779	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23 Fairfield	103 461	Dec.	34 355	33 352	357	13 999	18 996	10 840	1 003	35 435	34 180	2 967
24 Fayette	27 466	Dec.	22 492	22 492	—	5 161	17 331	2 925	—	21 899	21 899	327
25 Franklin	961 437	Dec.	454 187	453 337	2 396	186 379	243 936	159 288	850	509 109	508 650	65 520
26 Fulton	38 498	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27 Gallia	30 954	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28 Geauga	81 129	Dec.	38 877	38 728	—	13 862	24 560	12 820	149	40 904	40 525	8 394
29 Greene	136 731	Dec.	57 238	54 220	145	16 283	37 792	16 973	3 018	55 036	52 211	5 156
30 Guernsey	39 024	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31 Hamilton	866 228	Dec.	461 250	461 250	12 301	178 880	251 833	200 396	—	485 793	485 793	32 613
32 Hancock	65 536	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
33 Hardin	31 111	Dec.	7 511	7 511	—	3 693	2 875	2 280	—	6 771	6 771	1 317
34 Harrison	16 085	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35 Henry	29 108	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
36 Highland	35 728	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37 Hocking	25 533	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Holmes	32 849	Dec.	13 244	13 244	—	6 092	7 152	4 971	—	12 361	12 361	—
39 Huron	56 240	Dec.	19 287	19 287	—	8 603	10 684	5 038	—	16 737	16 737	856
40 Jackson	30 230	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41 Jefferson	80 298	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42 Knox	47 473	Dec.	17 390	17 390	73	8 379	8 938	4 907	—	17 679	17 679	259
43 Lake	215 499	Dec.	122 705	107 791	400	32 134	73 134	39 602	14 914	113 581	106 926	14 665
44 Lawrence	61 834	Dec.	33 626	33 626	—	20 690	10 050	5 950	—	29 673	29 673	2 570
45 Licking	128 300	Dec.	37 515	37 460	—	14 737	22 505	16 775	55	36 888	36 833	948
46 Logan	42 310	Dec.	17 742	17 742	—	8 874	8 844	4 282	—	22 928	22 928	387
47 Lorain	271 126	Dec.	93 502	93 502	—	47 100	46 072	36 157	—	90 213	90 213	2 099
48 Lucas	462 361	Dec.	255 824	254 516	346	104 302	148 330	90 372	1 308	271 894	270 650	18 341
49 Madison	37 068	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50 Mahoning	264 806	Dec.	107 803	107 702	4 143	50 732	52 797	29 839	101	111 434	111 312	7 276
51 Marion	64 274	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52 Medina	122 354	Dec.	49 100	47 170	328	15 589	31 253	14 768	1 930	51 534	50 214	9 746
53 Meigs	22 987	Dec.	11 618	11 618	—	8 355	3 220	2 924	—	12 434	12 434	948
54 Mercer	39 443	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55 Miami	93 182	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56 Monroe	15 977	Dec.	7 597	7 597	—	3 978	3 602	2 024	—	7 404	7 404	—
57 Montgomery	573 809	Dec.	415 699	387 246	11 049	129 335	211 484	103 987	28 453	435 717	410 825	51 829
58 Morgan	14 194	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59 Morrow	27 749	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60 Muskingum	82 068	Dec.	32 727	32 727	—	16 125	16 602	10 755	—	36 763	36 763	7 475
61 Noble	11 336	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
62 Ottawa	40 029	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
63 Paulding	20 488	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64 Perry	31 557	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65 Pickaway	48 255	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66 Pike	24 249	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67 Portage	142 585	Dec.	123 680	122 967	1 633	23 882	97 452	16 634	713	113 881	113 182	1 254
68 Preble	40 113	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
69 Putnam	33 819	Dec.	12 618	12 618	233	4 340	8 045	2 858	—	12 350	12 350	682
70 Richland	126 137	Dec.	55 005	55 005	172	28 852	25 981	14 694	—	61 386	61 386	3 873
71 Ross	69 330	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72 Sandusky	61 963	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73 Scioto	80 327	Dec.	34 644	34 644	—	16 100	18 381	10 683	—	34 800	34 800	2 877
74 Seneca	59 733	Dec.	20 627	20 627	119	10 399	10 064	6 911	—	18 626	18 626	517
75 Shelby	44 915	Dec.	20 905	20 097	—	9 677	10 199	5 625	808	13 699	12 899	735
76 Stark	367 585	Dec.	150 342	150 342	4 064	51 547	92 292	43 635	—	140 105	140 105	3 542
77 Summit	514 990	Dec.	275 644	271 088	6 950	89 149	163 848	92 570	4 556	288 156	284 748	17 406
78 Trumbull	227 813	Dec.	103 260	100 800	263	33 952	63 512	20 600	2 460	103 132	101 545	8 172
79 Tuscarawas	84 090	Dec.	27 710	27 492	694	12 381	14 417	9 011	218	25 711	25 255	4 174
80 Union	31 969	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
81 Van Wert	30 464	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
82 Vinton	11 098	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
83 Warren	113 909	Dec.	41 084	38 847	118	14 884	23 845	12 647	2 237	47 471	44 397	9 880
84 Washington	62 254	Dec.	24 945	24 945	581	8 906	15 458	10 390	—	25 932	25 932	1 407

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
—	11 225	—	8 268	4 348	2 346	3 127	275	1 602	1 807	—	—	19 636	18 310	2
—	4 299	—	3 060	2 502	1 568	154	309	897	416	—	—	6 872	5 708	3
—	21 106	—	5 957	3 673	3 241	941	277	584	3 100	—	—	33 918	18 797	4
250	13 054	—	9 406	2 651	1 079	1 040	244	389	813	245	—	12 402	8 530	5
—	5 520	—	975	2 651	1 207	325	126	152	91	—	—	3 499	6 316	6
—	20 303	—	5 086	3 947	1 617	976	122	2 042	492	2 586	—	18 909	10 367	7
497	2 934	12 324	2 397	2 295	630	55	99	201	228	—	—	2 575	—	8
—	25 331	—	21 310	9 921	6 460	5 003	248	6 417	5 572	6 837	—	134 528	35 057	9
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11
—	20 229	—	21 223	11 772	4 120	1 095	1 323	1 954	4 838	1 102	—	53 455	28 425	12
—	13 413	—	9 790	8 543	4 623	3 266	554	20 544	51 038	5 419	—	493 327	25 304	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14
(NA)	7 639	—	7 509	4 310	1 189	324	—	818	34	464	—	1 477	12 431	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16
—	3 860	—	1 284	2 155	1 239	—	161	520	—	—	—	468	—	17
—	306 193	277 054	134 469	32 924	12 897	53 907	—	12 411	57 752	—	—	859 516	409 316	18
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20
—	5 861	—	4 039	7 623	3 834	128	166	1 040	501	—	—	6 704	10 754	21
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
—	5 507	—	6 979	5 379	2 822	618	277	3 147	244	1 255	—	9 328	11 485	23
—	2 809	10 889	1 100	2 462	1 093	—	—	1 197	—	—	—	—	12 012	24
7 482	122 837	205	112 636	23 097	12 924	26 288	31 477	13 844	50 506	459	—	690 364	138 387	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27
—	4 317	—	10 299	5 852	3 200	199	3 432	2 633	2 333	379	—	34 112	14 265	28
(NA)	8 082	375	8 559	6 108	4 273	504	1 456	5 278	1 182	2 825	—	56 305	22 179	29
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30
18 552	99 314	50 306	78 845	30 787	22 169	30 793	7 468	1 608	20 366	—	—	317 617	141 751	31
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32
—	2 021	—	198	2 398	854	—	—	—	—	—	—	—	3 189	33
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37
—	5 320	—	71	2 698	1 249	—	209	—	—	—	—	—	1 782	38
—	3 714	—	2 801	3 065	1 396	216	224	1 485	260	—	—	3 680	2 937	39
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
—	4 993	—	2 270	2 786	1 603	42	—	645	510	—	—	5 050	8 404	42
—	10 358	—	32 177	5 359	8 056	1 600	41	18 079	4 104	6 655	—	59 805	40 332	43
2 564	11 672	1 169	40	3 114	902	782	160	1 472	870	—	—	11 810	12 271	44
—	8 310	—	6 133	4 490	2 761	876	287	1 363	1 024	55	—	17 954	16 079	45
—	5 193	—	3 672	3 205	2 306	196	—	1 459	607	—	—	7 495	9 196	46
—	26 055	—	24 666	5 221	5 259	2 736	216	669	2 664	—	—	33 191	36 022	47
—	84 141	—	51 498	15 362	9 229	14 507	4 165	8 675	32 804	1 244	—	396 704	80 068	48
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49
(NA)	40 517	—	15 731	9 755	1 113	2 927	211	12 562	4 773	122	—	89 526	36 360	50
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51
—	6 490	—	13 503	4 778	4 085	247	400	8 280	1 394	1 320	—	14 656	14 049	52
1 036	5 316	—	246	1 936	433	400	183	—	—	—	—	86	—	53
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
—	1 837	—	785	2 091	598	—	275	84	63	—	—	990	3 643	56
11 075	88 127	—	69 606	23 036	12 552	23 491	2 398	43 924	33 150	24 892	—	440 381	106 288	57
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59
—	9 249	—	4 018	3 695	1 508	3 247	—	4 750	1 284	—	—	16 097	11 996	60
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	61
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66
1 993	12 300	54 723	14 296	5 293	2 677	2 590	—	3 483	4 007	699	—	49 183	47 329	67
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68
—	3 251	—	1 762	2 233	1 066	234	—	246	24	—	—	361	7 463	69
—	15 705	—	14 954	4 432	2 691	551	307	5 644	1 394	—	—	13 854	22 446	70
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72
—	15 996	—	254	2 969	1 438	80	42	2 136	3 552	—	—	44 786	10 410	73
—	6 585	—	2 425	2 184	948	1 317	472	10	454	—	—	5 681	7 426	74
—	929	—	1 610	2 756	552	1 088	152	775	—	800	—	6 496	5 538	75
—	44 000	8 543	25 752	10 487	2 442	8 030	260	8 898	7 784	—	—	118 861	51 936	76
—	85 698	18 989	59 176	14 177	4 256	15 314	82	20 430	14 489	3 408	—	181 097	80 100	77
99	28 195	22 059	15 627	5 863	2 242	1 167	309	5 380	4 889	1 587	—	61 945	34 657	78
—	6 127	—	3 341	3 249	1 300	3 263	121	656	490	456	—	7 158	8 790	79
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	80
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	81
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	82
—	6 150	—	5 164	7 356	2 076	328	163	6 090	2 186	3 074	—	39 550	15 601	83
—	7 360	—	5 053	5 776	2 343	386	308	101	729	—	—	18 256	7 682	84

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
				Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
					From Federal Government	From State government	Total	Taxes					
OHIO—Con.													
1	Wayne	101 461	Dec.	35 391	35 393	—	14 201	20 678	13 035	—	33 458	33 458	2 349
2	Williams	36 956	Dec.	15 803	15 803	1 807	5 819	7 835	5 159	—	16 096	16 096	34
3	Wood	113 269	Dec.	64 580	63 412	197	23 788	39 232	22 035	1 168	59 321	58 526	2 460
4	Wyandot	22 254	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OKLAHOMA													
5	Adair	18 421	June	1 818	1 818	—	1 143	675	574	—	2 109	2 109	—
6	Alfalfa	6 416	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7	Atoka	12 778	July	4 197	4 197	—	696	3 501	1 761	—	5 182	5 182	836
8	Beaver	6 023	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
9	Beckham	18 812	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10	Blaine	11 470	June	2 847	2 847	119	1 508	1 220	750	—	2 617	2 617	180
11	Bryan	32 089	June	4 665	4 665	49	1 715	2 760	1 505	—	4 494	4 494	93
12	Caddo	29 550	June	2 366	2 366	—	445	1 748	1 331	—	5 279	5 279	243
13	Canadian	74 409	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Carter	42 919	June	7 636	7 636	858	3 283	3 331	2 697	—	6 260	6 260	351
15	Cherokee	34 049	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16	Choctaw	15 302	June	2 462	2 462	6	1 152	1 225	1 111	—	2 573	2 573	—
17	Cimarron	3 301	June	6 661	6 661	—	2 143	4 518	668	—	6 566	6 566	345
18	Cleveland	174 253	June	23 681	23 681	—	2 675	20 374	9 759	—	23 415	23 415	880
19	Coal	5 780	June	2 890	2 890	—	—	2 890	2 890	—	—	—	—
20	Comanche	111 486	June	74 737	74 737	76	11 387	62 885	5 333	—	74 759	74 759	6 014
21	Cotton	6 651	June	1 580	1 580	—	1 094	440	356	—	1 488	1 488	75
22	Craig	14 104	June	5 388	5 388	—	70	5 318	2 266	—	5 474	5 474	737
23	Creek	60 915	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
24	Custer	26 897	June	6 739	6 739	—	1 569	5 170	4 537	—	6 071	6 071	255
25	Delaware	28 070	June	4 463	4 463	4	1 380	3 079	2 997	—	4 279	4 279	267
26	Dewey	5 551	June	2 498	2 498	7	1 848	643	504	—	2 834	2 834	87
27	Ellis	4 497	June	4 444	4 444	—	2 173	2 255	1 986	—	2 714	2 714	415
28	Garfield	56 735	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29	Garvin	26 605	June	4 652	4 652	—	2 360	2 189	1 981	—	4 820	4 820	—
30	Grady	41 747	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31	Grant	5 689	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32	Greer	6 559	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
33	Harmon	3 793	June	1 599	1 599	—	747	837	703	—	1 137	1 137	8
34	Harper	4 063	June	2 432	2 432	—	1 708	696	547	—	2 037	2 037	59
35	Haskell	10 940	June	3 587	3 587	575	1 368	1 644	444	—	3 323	3 323	53
36	Hughes	13 023	June	1 873	1 873	—	1 250	623	448	—	2 442	2 442	—
37	Jackson	28 764	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38	Jefferson	7 010	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39	Johnston	10 032	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
40	Kay	48 056	June	6 549	6 549	37	2 424	3 904	3 476	—	6 028	6 028	139
41	Kingfisher	13 212	June	3 974	3 974	1	2 208	1 673	1 318	—	3 633	3 633	—
42	Kiowa	11 347	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
43	Latimer	10 333	June	1 212	1 212	—	9	1 203	962	—	796	796	16
44	Le Flore	43 270	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45	Lincoln	29 216	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46	Logan	29 011	June	11 937	11 937	—	2 156	9 772	1 782	—	11 738	11 738	7
47	Love	8 157	June	1 671	1 671	14	910	713	601	—	1 636	1 636	—
48	McClain	22 795	June	4 359	4 359	24	1 890	2 369	2 117	—	3 722	3 722	1 125
49	McCurtain	33 433	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50	McIntosh	16 779	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51	Major	8 055	June	3 675	3 675	—	2 266	1 309	973	—	4 000	4 000	288
52	Marshall	10 829	June	4 587	4 587	62	1 096	3 315	894	—	4 588	4 588	226
53	Mayes	33 366	June	4 685	4 685	29	1 716	2 829	2 741	—	4 452	4 452	256
54	Murray	12 042	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55	Muskogee	68 078	June	20 441	20 441	5	2 283	18 153	5 405	—	19 457	19 457	302
56	Noble	11 045	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57	Nowata	9 992	June	1 688	1 688	—	1 237	451	364	—	1 453	1 453	—
58	Okfuskee	11 551	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Oklahoma	599 611	June	134 793	128 435	673	13 430	112 524	39 539	6 358	139 460	136 596	8 678
60	Oklmulgee	36 490	June	3 701	3 701	—	1 945	1 741	1 391	—	3 659	3 659	—
61	Osage	41 645	June	5 429	5 429	28	2 651	2 539	2 110	—	5 158	5 158	—
62	Ottawa	30 561	July	3 203	3 203	—	1 216	1 987	1 661	—	3 051	3 051	31
63	Pawnee	15 575	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64	Payne	61 507	July	8 370	8 370	305	2 471	5 349	2 634	—	8 382	8 382	235
65	Pittsburg	40 581	June	6 023	6 023	61	2 971	2 854	1 715	—	6 811	6 811	—
66	Pontotoc	34 119	June	5 185	5 185	11	2 188	2 906	2 586	—	4 184	4 184	107
67	Pottawatomie	58 760	June	7 611	7 611	37	2 699	4 875	2 762	—	7 479	7 479	107
68	Pushmataha	10 997	June	2 605	2 605	—	1 496	1 109	857	—	2 503	2 503	716
69	Roger Mills	4 147	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70	Rogers	55 170	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
71	Seminole	25 412	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72	Sequoyah	33 828	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73	Stephens	42 299	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
74	Texas	16 419	June	6 283	6 283	3	3 892	2 300	1 952	—	5 928	5 928	621
75	Tillman	10 384	June	2 405	2 405	—	1 494	911	672	—	2 475	2 475	13
76	Tulsa	503 341	June	128 466	122 942	844	9 632	107 735	45 295	5 524	155 450	152 617	49 649
77	Wagoner	47 883	June	5 437	5 437	38	602	4 529	2 876	—	6 677	6 677	—
78	Washington	48 066	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
79	Washita	11 441	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
80	Woods	9 103	June	3 036	3 036	—	1 889	1 147	990	—	2 979	2 979	70
81	Woodward	18 976	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
—	6 861	—	4 284	5 290	2 751	431	291	2 538	250	—	4 518	14 699	1		
1 302	4 535	—	925	2 868	1 296	463	116	64	520	—	6 119	5 747	2		
2 900	19 437	—	5 140	5 622	1 481	2 470	23	2 962	2 170	795	30 734	23 794	3		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4		
150	11	—	145	985	129	34	31	—	7	—	105	887	5		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6		
1 761	17	1 825	—	1 119	47	—	—	—	—	—	—	2 424	7		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9		
264	6	—	30	1 166	192	—	98	54	16	—	250	1 777	10		
285	2	—	220	1 729	177	192	78	—	830	—	11 224	1 362	11		
428	—	—	84	3 197	177	129	150	38	38	—	2 245	2 183	12		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13		
62	28	—	297	3 239	624	—	85	—	175	—	2 090	3 660	14		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15		
92	—	—	249	1 121	391	—	56	—	—	—	—	1 046	16		
139	—	3 690	182	1 546	141	60	60	—	23	—	485	2 884	17		
2 385	92	—	1 266	2 448	2 492	279	200	—	9 386	—	157 263	8 219	18		
—	—	—	—	—	—	—	—	—	—	—	—	—	19		
1 240	115	57 745	710	2 933	850	516	195	—	7 029	—	93 989	24 252	20		
—	25	—	59	783	129	70	30	—	—	—	—	650	21		
176	—	2 821	150	1 526	165	66	44	—	—	—	—	3 026	22		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	23		
520	18	—	262	3 190	455	—	79	—	91	—	500	2 221	24		
—	—	—	245	1 366	409	—	12	575	—	—	235	2 119	25		
125	1	—	—	2 048	44	97	22	—	—	—	—	1 139	26		
351	2	—	—	1 643	113	—	24	—	25	—	140	679	27		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28		
368	24	—	134	2 781	278	16	—	11	10	—	130	1 790	29		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32		
56	7	—	—	616	55	—	7	—	—	—	—	592	33		
174	9	—	—	1 109	103	—	—	—	—	—	—	809	34		
—	4	963	377	1 200	252	—	—	—	2	—	39	1 858	35		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39		
795	11	—	363	2 070	527	160	60	—	71	—	600	2 477	40		
10	2	—	69	1 666	204	54	67	—	155	—	2 510	1 423	41		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	42		
—	—	7	92	1	108	—	10	—	—	—	—	1 150	43		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45		
4	28	7 452	204	1 737	404	—	80	—	237	—	4 072	5 733	46		
21	9	—	75	814	159	—	17	—	21	—	236	701	47		
237	—	—	158	1 860	163	—	42	—	—	—	—	1 217	48		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50		
192	48	—	297	2 456	142	—	14	—	4	—	55	1 516	51		
136	5	2 193	233	898	550	29	26	—	5	—	75	2 337	52		
419	25	—	512	1 731	377	44	58	—	—	—	—	1 542	53		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54		
1 339	—	—	765	820	214	819	22	—	12 457	—	140 216	1 521	55		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56		
—	—	—	—	1 237	—	120	—	—	—	—	—	1 125	57		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58		
9 479	2 476	—	7 281	10 855	5 138	8 804	281	—	53 580	2 864	726 923	35 893	59		
349	—	—	184	1 721	212	85	29	—	—	—	—	1 652	60		
41	225	—	139	2 229	604	—	61	—	35	—	500	2 751	61		
249	19	—	215	1 147	336	4	—	—	35	—	440	1 520	62		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63		
664	17	—	874	2 004	546	—	195	—	1 707	—	18 054	3 018	64		
365	23	—	250	3 197	368	—	76	—	832	—	9 866	2 412	65		
380	—	—	239	1 911	317	78	183	—	14	—	270	2 044	66		
584	72	—	316	2 550	558	277	51	—	1 580	—	17 988	3 313	67		
63	—	—	152	1 436	123	100	31	—	—	—	—	1 263	68		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	70		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	73		
377	35	—	115	3 673	199	85	106	—	—	—	—	2 316	74		
149	7	—	68	1 376	204	42	—	—	21	—	300	924	75		
9 091	838	44 588	7 236	6 186	2 843	6 122	14 413	—	27 768	2 833	345 782	37 133	76		
542	1	—	224	2 587	316	98	70	—	1 255	—	14 815	1 477	77		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	79		
254	3	—	110	1 716	104	31	28	—	—	—	—	1 150	80		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	81		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor, store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
OREGON												
1 Baker	15 317	June	8 222	8 222	177	4 593	3 262	2 005	—	8 401	8 401	630
2 Benton	70 811	June	23 616	23 602	2 739	10 836	9 827	7 916	14	24 139	24 126	519
3 Clackamas	278 850	June	122 554	122 554	7 511	32 247	80 871	46 588	—	147 996	147 996	14 572
4 Clatsop	33 301	June	14 381	14 315	129	7 420	6 698	5 011	66	13 398	13 336	992
5 Columbia	37 557	June	11 831	11 831	2 009	5 535	4 052	2 317	—	13 671	13 671	1 922
6 Coos	60 273	June	24 779	24 779	6 360	9 225	8 604	4 223	—	24 489	24 489	1 356
7 Crook	14 111	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
8 Curry	19 327	June	15 488	15 488	3 696	8 777	2 955	1 337	—	16 830	16 830	2 303
9 Deschutes	74 958	June	31 754	31 754	303	13 475	17 494	12 417	—	31 636	31 636	3 188
10 Douglas	94 649	June	75 183	75 183	24 488	33 705	16 298	3 485	—	62 603	62 603	8 531
11 Gilliam	1 717	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Grant	7 853	June	15 993	15 993	199	12 459	3 306	782	—	14 585	14 585	658
13 Harney	7 060	June	12 578	12 578	441	6 602	5 346	1 577	—	12 197	12 197	482
14 Hood River	16 903	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15 Jackson	146 389	June	55 081	55 081	16 194	23 006	15 464	6 226	—	58 697	58 697	7 920
16 Jefferson	13 676	June	5 908	5 908	258	2 579	3 055	2 533	—	6 481	6 456	746
17 Josephine	62 649	June	31 212	31 212	13 699	9 906	7 108	1 504	—	30 711	30 711	3 647
18 Klamath	57 702	June	34 783	34 783	2 729	21 275	10 506	5 859	—	31 594	31 594	4 558
19 Lake	7 186	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20 Lane	282 912	June	134 779	134 779	20 215	64 552	45 291	15 231	—	141 827	141 827	22 459
21 Lincoln	38 889	June	22 228	22 228	506	10 770	10 812	8 409	—	26 547	26 547	4 043
22 Linn	91 227	June	39 231	39 231	2 755	21 088	13 642	8 532	—	38 432	38 432	4 254
23 Malheur	26 038	June	9 400	9 400	622	4 848	3 810	2 016	—	9 182	9 182	866
24 Marion	228 483	June	93 634	93 634	3 215	35 638	52 574	28 270	—	92 335	92 335	7 091
25 Morrow	7 625	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26 Multnomah	583 887	June	281 077	281 077	24 916	99 225	154 465	128 949	—	292 267	292 267	9 973
27 Polk	49 541	June	16 453	16 453	2 100	9 930	4 365	3 261	—	15 178	15 178	1 313
28 Sherman	1 918	June	1 946	1 946	37	584	1 290	953	—	1 769	1 769	122
29 Tillamook	21 570	June	11 825	11 790	754	6 085	4 951	2 939	35	12 721	12 701	650
30 Umatilla	59 249	June	18 407	18 407	4	10 877	7 526	4 593	—	18 519	18 427	1 093
31 Union	23 598	June	10 112	10 112	1 912	5 047	3 085	2 097	—	10 273	10 273	504
32 Wallowa	6 911	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
33 Wasco	21 683	June	15 036	15 036	106	8 268	6 602	3 410	—	14 597	14 597	553
34 Washington	311 554	June	172 592	172 592	2 822	36 931	131 688	61 078	—	212 313	212 313	81 389
35 Wheeler	1 396	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
36 Yamhill	65 551	June	21 732	21 732	654	8 826	12 252	7 609	—	19 443	19 443	588
PENNSYLVANIA												
37 Adams	78 274	Dec.	14 512	14 512	19	6 075	8 418	6 045	—	15 157	15 157	590
38 Allegheny	1 336 449	Dec.	785 955	753 622	14 756	308 309	430 291	301 575	32 333	996 522	970 015	305 369
39 Armstrong	73 478	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
40 Beaver	186 093	Dec.	65 956	65 956	—	42 743	23 213	17 069	—	65 899	65 899	1 839
41 Bedford	47 919	Dec.	6 327	5 806	—	2 162	3 582	2 236	521	5 328	5 055	44
42 Berks	336 523	Dec.	117 053	111 281	4 479	57 111	49 520	30 229	5 772	115 664	113 547	7 802
43 Blair	130 542	Dec.	31 644	28 777	—	13 711	15 037	10 889	2 867	29 009	27 787	397
44 Bradford	60 967	Dec.	19 770	18 223	—	9 948	8 275	5 075	1 547	18 388	17 883	—
45 Bucks	541 174	Dec.	179 432	167 315	769	68 635	97 911	72 985	12 117	171 805	168 460	12 197
46 Butler	152 013	Dec.	43 753	41 022	267	22 478	18 190	13 049	2 731	47 928	46 924	6 786
47 Cambria	163 029	Dec.	65 457	61 277	—	33 597	27 680	14 830	4 180	59 460	57 134	—
48 Cameron	5 913	Dec.	1 686	1 686	—	351	1 335	692	—	1 621	1 621	222
49 Carbon	56 846	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50 Centre	123 786	Dec.	29 532	27 654	6	16 452	11 178	6 495	1 878	27 956	27 115	82
51 Chester	376 396	Dec.	133 696	126 368	3 059	52 037	71 223	47 070	7 328	131 008	128 282	1 368
52 Clarion	41 699	Dec.	5 772	5 772	—	935	4 837	2 892	—	5 745	5 745	—
53 Clearfield	78 097	Dec.	9 050	8 772	16	1 994	6 762	4 866	278	8 695	8 485	195
54 Clinton	37 182	Dec.	8 201	7 398	1 136	1 251	5 011	3 711	803	7 878	7 674	308
55 Columbia	63 202	Dec.	7 401	6 807	347	1 855	4 604	3 111	594	8 010	7 735	152
56 Crawford	86 169	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57 Cumberland	195 257	Dec.	50 595	47 109	—	24 021	22 798	14 494	3 486	48 636	47 245	1 184
58 Dauphin	237 813	Dec.	101 376	94 434	279	47 871	46 103	31 946	6 942	94 291	92 108	1 178
59 Delaware	547 651	Dec.	267 554	256 736	—	109 049	147 627	79 969	10 818	259 929	254 088	17 321
60 Elk	34 878	Dec.	5 979	5 589	367	1 034	4 017	3 007	390	4 972	4 878	—
61 Erie	275 572	Dec.	115 968	112 031	—	76 703	35 328	27 203	3 937	102 141	100 564	376
62 Fayette	145 351	Dec.	21 339	19 798	7	11 403	8 349	6 242	1 541	20 887	20 146	302
63 Forest	4 802	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64 Franklin	121 882	Dec.	22 808	21 410	1 148	8 301	11 829	6 185	1 398	19 950	19 461	366
65 Fulton	13 837	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66 Greene	39 550	Dec.	12 371	12 371	—	6 612	5 759	4 748	—	11 416	11 416	—
67 Huntingdon	44 164	Dec.	8 627	7 992	—	2 237	5 755	3 062	635	8 368	8 110	63
68 Indiana	89 994	Dec.	16 278	16 278	331	7 281	8 642	5 878	—	15 802	15 802	816
69 Jefferson	46 083	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70 Juniata	20 625	Dec.	3 319	3 118	—	831	2 287	1 891	201	2 990	2 920	232
71 Lackawanna	219 039	Dec.	55 743	51 880	193	25 472	26 215	19 484	3 863	58 798	57 348	4 736
72 Lancaster	422 822	Dec.	96 299	91 085	—	42 864	48 221	29 443	5 214	96 167	94 517	8 159
73 Lawrence	96 246	Dec.	24 861	23 139	—	11 404	10 946	7 880	1 722	22 001	21 464	196
74 Lebanon	113 744	Dec.	26 837	23 704	51	11 312	12 341	7 422	3 133	24 689	23 720	75
75 Lehigh	291 130	Dec.	139 602	128 474	—	60 953	67 521	48 728	11 128	134 695	130 736	22 135
76 Luzerne	328 149	Dec.	67 678	58 961	380	14 940	43 641	30 976	8 717	63 549	60 522	5 367
77 Lycoming	118 710	Dec.	41 613	38 680	—	9 657	28 896	10 723	2 933	42 305	41 337	7 593
78 McKean	47 131	Dec.	14 026	13 240	4 908	2 012	6 316	3 089	786	14 563	14 121	230
79 Mercer	121 003	Dec.	26 078	24 595	31	10 376	14 188	8 180	1 483	25 325	24 597	1 010
80 Mifflin	46 197	Dec.	5 352	5 155	—	1 400	3 755	2 567	197	5 032	4 838	45
81 Monroe	95 709	Dec.	29 300	28 311	—	9 879	18 432	12 636	989	27 471	27 088	181
82 Montgomery	678 111	Dec.	268 526	257 437	12	80 455	176 262	92 954	11 089	257 869	252 676	6 655
83 Montour	17 735	Dec.	2 689	2 381	211	493	1 677	1 138	308	2 171	2 132	5
84 Northampton	247 105	Dec.	93 521	84 553	—	42 639	41 914	29 677	8 968	90 135	87 053	5 221

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
403	151	—	1 092	1 579	305	614	303	—	638	—	8 365	2 306	1	
1 954	394	—	5 996	2 903	1 779	1 512	894	21	210	13	2 227	8 829	2	
2 050	9 229	—	16 745	25 728	10 097	8 740	3 547	10 980	3 436	—	150 812	45 720	3	
309	17	—	3 150	2 712	700	951	133	93	—	62	766	4 383	4	
476	245	—	2 211	3 548	810	856	471	—	2	—	20	4 012	5	
317	55	—	3 354	3 632	1 165	2 983	1 293	692	471	—	9 670	9 930	6	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7	
2 560	91	—	1 567	4 525	842	921	662	671	—	—	—	4 609	8	
1 014	341	—	3 894	5 632	2 187	2 679	228	1 093	436	—	5 450	12 963	9	
5 658	418	—	8 210	13 723	2 989	2 171	4 190	3 646	17	—	649	21 670	10	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11	
3 796	102	—	917	7 292	241	285	241	34	—	—	—	2 014	12	
2 371	58	2 975	720	3 260	251	141	209	—	—	—	—	3 464	13	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14	
1 531	174	—	12 781	12 184	7 483	2 143	2 981	157	132	—	3 195	23 156	15	
251	35	—	683	1 153	415	535	456	1	—	25	—	2 326	16	
755	1 190	—	4 023	5 418	2 201	2 098	1 980	486	119	—	971	13 102	17	
5 219	275	—	3 662	8 093	1 242	2 232	1 000	536	335	—	4 550	9 794	18	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19	
7 695	6 925	—	21 518	33 755	9 213	9 600	3 645	3 867	3 822	—	45 945	44 637	20	
2 016	410	—	4 494	4 442	1 845	5 251	482	77	534	—	7 960	8 835	21	
2 714	367	—	5 082	12 891	2 649	2 258	801	—	486	—	11 006	12 463	22	
2 73	110	—	2 516	1 391	395	596	429	70	—	—	—	2 813	23	
1 514	305	—	18 423	10 028	5 352	12 194	563	15 161	1 147	—	14 202	29 088	24	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25	
1 479	—	—	75 704	32 703	14 618	57 108	9 910	187	1 637	—	15 011	102 206	26	
311	102	—	5 752	2 018	931	906	266	—	242	—	4 055	4 855	27	
25	4	—	8	579	126	107	131	12	—	—	—	609	28	
1 469	109	—	543	2 952	946	664	740	768	—	20	—	2 731	29	
708	79	—	5 519	3 564	439	1 701	473	—	—	92	—	6 377	30	
284	254	—	2 823	2 615	246	691	384	72	23	—	654	4 777	31	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32	
823	2 625	—	2 804	2 128	930	784	445	6	18	—	199	6 385	33	
382	1 359	—	19 779	37 665	8 872	6 404	1 551	77 297	9 782	—	135 955	45 599	34	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35	
263	381	—	4 736	3 252	2 575	2 302	441	279	752	—	11 126	7 883	36	
190	6 847	10	—	520	23	1 948	431	56	311	—	2 225	6 714	37	
21 826	72 535	76 724	113 913	29 230	17 748	42 168	19 808	203	48 269	26 507	1 277 981	193 799	38	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39	
—	26 510	—	11 186	744	1 196	4 597	1 397	—	1 116	—	17 868	21 922	40	
—	1 094	—	261	492	32	523	105	—	11	273	144	2 375	41	
—	34 126	—	18 468	733	189	12 615	1 431	—	4 258	2 117	130 749	42 267	42	
—	9 648	—	3 752	589	96	4 584	129	26	634	1 222	7 500	11 199	43	
—	9 851	—	249	174	39	1 556	320	—	343	505	8 860	6 742	44	
2 696	24 060	—	36 188	1 331	508	24 153	10 204	998	7 893	3 345	122 563	71 608	45	
2 155	12 995	—	8 735	817	49	1 902	742	28	1 556	1 004	23 160	11 490	46	
—	26 153	—	10 743	2 812	122	2 597	400	—	865	2 326	13 090	20 815	47	
—	361	—	66	—	11	133	154	—	—	—	—	486	48	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49	
—	9 981	—	6 271	211	83	2 685	350	1 111	330	841	4 450	10 040	50	
—	33 287	—	32 113	1 425	768	12 481	2 134	—	3 065	2 726	49 870	45 027	51	
—	962	—	—	—	—	1 005	—	411	24	—	—	411	52	
—	1 310	—	129	437	201	1 526	413	—	103	210	1 415	3 727	53	
—	1 273	—	86	313	51	1 238	436	—	438	204	6 955	3 226	54	
—	2 571	—	—	360	428	748	164	7	295	275	1 940	2 865	55	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56	
—	16 551	—	11 103	383	133	5 278	400	—	676	1 391	14 390	18 767	57	
—	33 035	—	16 862	1 019	—	13 750	1 425	—	3 524	2 183	48 790	33 691	58	
—	53 316	—	31 622	881	4 095	16 143	884	34 877	9 612	5 841	135 548	68 575	59	
—	1 083	—	344	—	124	495	—	30	78	94	1 387	1 818	60	
—	40 562	—	22 305	878	179	13 292	—	—	636	1 577	38 840	21 477	61	
—	1 863	—	7 045	621	137	2 676	238	103	—	741	—	5 331	62	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63	
—	7 689	—	2 224	499	350	2 634	231	—	—	489	—	7 264	64	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65	
—	5 600	—	77	290	30	650	291	6	610	—	8 715	4 400	66	
—	4 622	—	610	120	124	872	30	27	40	258	415	3 270	67	
—	4 445	—	45	306	45	1 440	373	33	224	—	7 190	5 976	68	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69	
—	325	—	21	100	29	418	106	10	34	70	1 350	1 010	70	
—	20 402	—	1 762	1 786	187	4 894	1 761	1 616	1 045	1 450	29 199	17 890	71	
—	27 508	—	15 179	681	1 153	13 207	4 653	—	1 845	1 650	41 290	42 622	72	
—	5 148	—	6 638	125	66	2 039	141	17	292	537	4 835	8 055	73	
—	3 685	—	6 911	245	100	2 410	334	—	367	969	6 341	15 301	74	
—	33 916	—	13 901	1 085	547	33 881	2 482	—	7 628	3 959	76 635	48 947	75	
2 950	10 466	—	1 208	2 387	161	10 511	1 208	102	1 379	3 027	23 845	26 602	76	
—	11 080	—	273	397	43	5 243	296	—	475	968	18 810	11 281	77	
—	5 342	1 372	220	966	196	1 247	1 070	—	142	442	1 959	1	78	
—	5 807	—	6 612	505	51	2 356	393	37	395	728	2 547	7 072	79	
—	925	—	211	192	182	689	125	—	81	194	1 799	1 606	80	
—	12 572	—	249	44	118	3 284	608	—	1 636	383	19 800	8 300	81	
6 283	31 755	476	43 604	3 045	716	26 892	4 382	—	55 155	5 193	761 531	65 364	82	
—	523	—	95	5	15	399	42	—	9	39	42	1 212	83	
—	37 919	—	10 962	1 205	111	11 529	841	—	441	3 082	10 895	40 174	84	

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	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				
PENNSYLVANIA—Con.												
1 Northumberland	96 771	Dec.	44 912	39 553	—	25 808	13 472	4 761	5 359	39 832	38 660	711
2 Perry	41 172	Dec.	5 042	4 614	1	1 127	3 486	2 897	428	3 334	3 139	—
3 Pike	27 966	Dec.	11 690	11 690	30	1 875	9 577	7 441	—	9 844	9 844	131
4 Potter	16 717	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5 Schuylkill	152 585	Dec.	53 790	50 497	16	31 380	19 101	12 991	3 293	53 818	52 065	1 471
6 Snyder	36 680	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7 Somerset	78 218	Dec.	12 113	10 820	—	2 703	8 117	5 388	1 293	12 873	12 278	621
8 Sullivan	6 104	Dec.	1 975	1 888	—	489	1 399	1 111	87	1 589	1 557	—
9 Susquehanna	40 380	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10 Tioga	41 126	Dec.	12 431	11 401	7	6 232	4 524	3 672	1 030	12 637	12 275	237
11 Union	36 176	Dec.	6 789	6 435	1 311	807	4 311	2 484	354	6 616	6 458	728
12 Venango	59 381	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13 Warren	45 050	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 Washington	204 584	Dec.	57 403	54 357	7 001	24 060	22 385	13 529	3 046	58 056	56 837	11 838
15 Wayne	39 944	Dec.	6 724	6 724	—	1 654	5 070	4 449	—	5 686	5 686	197
16 Westmoreland	370 321	Dec.	114 821	107 514	6 160	34 661	66 653	32 653	7 307	120 051	116 620	14 608
17 Wyoming	28 076	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18 York	339 574	Dec.	84 449	80 010	1 907	36 735	40 825	29 913	4 439	97 151	95 810	21 913
SOUTH CAROLINA												
19 Abbeville	23 862	June	4 143	4 143	118	1 144	2 872	1 892	—	3 822	3 822	138
20 Aiken	120 940	June	32 988	32 976	256	6 093	26 447	12 705	12	32 059	32 040	1 348
21 Allendale	11 722	June	3 408	3 353	82	816	2 433	2 045	55	2 984	2 959	202
22 Anderson	145 196	June	28 306	28 306	1 472	7 014	19 800	11 655	—	30 839	30 839	815
23 Bamberg	16 902	June	3 175	3 175	69	900	2 206	1 510	—	3 857	3 857	161
24 Barnwell	20 293	June	6 506	6 506	1 592	2 254	2 660	1 537	—	4 716	4 716	115
25 Beaufort	86 425	June	70 902	70 902	494	10 336	60 072	24 696	—	75 808	75 808	13 999
26 Berkeley	128 776	June	40 620	30 654	3 190	5 064	22 055	11 786	9 966	41 420	28 542	2 555
27 Calhoun	12 753	June	3 231	3 231	27	862	2 341	1 695	—	3 181	3 181	450
28 Charleston	295 039	June	158 489	158 489	18 272	17 477	122 556	60 654	—	190 662	190 662	39 087
29 Cherokee	44 506	June	8 067	8 067	764	2 140	5 161	3 150	—	6 422	6 422	581
30 Chester	32 170	June	9 235	9 235	698	2 039	6 032	4 451	—	7 850	7 850	263
31 Chesterfield	38 577	June	5 710	5 701	34	1 846	3 821	2 690	9	5 445	5 440	255
32 Clarendon	28 450	June	11 648	11 648	9	1 237	10 398	2 085	—	12 590	12 590	440
33 Colleton	34 377	June	11 408	11 408	228	2 511	8 669	7 092	—	9 655	9 649	392
34 Darlington	61 851	June	15 157	15 157	810	3 685	10 662	6 781	—	15 047	15 042	2 030
35 Dillon	29 114	June	5 515	5 515	7	1 584	3 924	2 602	—	5 370	5 367	427
36 Dorchester	83 060	June	18 826	16 708	849	2 232	13 627	9 294	2 118	18 408	16 498	914
37 Edgefield	18 375	June	4 589	4 589	417	963	3 081	2 140	—	4 527	4 527	348
38 Fairfield	22 295	June	8 889	8 833	472	941	7 417	6 685	56	7 823	7 554	520
39 Florence	114 344	June	41 590	40 796	826	5 490	32 230	9 065	794	53 620	50 397	16 819
40 Georgetown	46 302	June	24 478	24 478	363	1 997	22 118	9 984	—	24 640	24 640	1 640
41 Greenville	320 167	June	79 274	79 274	4 954	17 157	57 154	34 976	—	93 764	93 561	13 471
42 Greenwood	59 567	June	87 423	87 423	1 200	3 400	82 553	6 024	—	92 721	92 721	12 025
43 Hampton	18 191	June	7 499	7 499	1 316	2 246	3 571	2 698	—	6 862	6 862	147
44 Horry	144 053	June	54 747	54 747	1 992	6 448	46 229	34 001	—	54 117	53 857	12 225
45 Jasper	15 487	June	4 685	4 685	294	741	3 650	2 808	—	4 351	4 351	748
46 Kershaw	43 599	June	32 878	32 878	119	3 334	29 330	4 764	—	30 681	30 681	151
47 Lancaster	54 516	June	11 851	11 851	681	3 209	7 958	4 706	—	11 288	11 288	1 543
48 Laurens	58 092	June	13 233	13 233	1 634	3 169	7 806	5 340	—	13 363	13 363	3 275
49 Lee	18 437	June	7 297	7 297	32	1 282	5 965	2 264	—	8 005	8 005	978
50 Lexington	167 611	June	146 485	145 699	1 511	13 268	130 706	26 879	786	131 617	130 685	18 238
51 McCormick	8 868	June	7 877	7 124	225	490	3 884	1 329	753	3 026	2 223	67
52 Marion	33 899	June	7 592	7 592	723	1 509	5 345	3 780	—	6 812	6 812	902
53 Marlboro	29 361	June	13 346	13 346	192	2 180	10 838	8 242	—	3 015	3 015	—
54 Newberry	33 172	June	5 480	5 480	216	1 834	3 425	1 966	—	5 534	5 534	412
55 Oconee	57 494	June	15 987	15 987	782	3 558	11 647	7 018	—	15 492	14 930	1 668
56 Orangeburg	84 803	June	66 940	66 940	1 055	4 382	61 503	10 266	—	64 545	64 545	1 284
57 Pickens	93 894	June	16 635	16 593	347	4 554	11 638	8 912	42	16 034	15 898	2 973
58 Richland	285 720	June	275 147	275 123	2 175	20 397	252 384	44 448	24	287 469	286 639	47 699
59 Saluda	16 357	June	3 301	3 301	19	1 012	2 240	1 827	—	3 009	3 009	72
60 Spartanburg	226 800	June	225 580	225 580	1 237	36 268	186 547	34 635	—	205 539	205 539	18 921
61 Sumter	102 637	June	24 605	24 605	2 274	6 980	15 351	10 906	—	21 854	21 854	1 253
62 Union	30 337	June	5 378	5 378	402	1 794	3 167	2 120	—	4 952	4 952	247
63 Williamsburg	36 815	June	20 264	19 788	1 215	3 572	15 001	4 775	476	18 582	17 877	1 229
64 York	131 497	June	41 570	41 164	1 479	5 383	34 302	14 428	406	81 997	81 542	47 524

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
—	17 986	—	5 923	425	158	2 878	139	33	—	1 172	—	12 510	1		
—	375	—	60	396	19	332	125	220	133	195	—	1 276	2		
—	1 022	—	48	172	52	2 044	508	60	981	—	13 450	3 206	3		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4		
—	24 755	—	9 817	1 660	88	2 302	303	—	1 195	1 753	16 590	2 810	5		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6		
—	4 314	—	—	330	31	1 495	129	—	111	595	6 057	4 229	7		
—	405	—	9	124	15	40	59	3	9	32	30	372	8		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9		
—	7 079	—	—	116	129	1 404	145	—	414	362	5 100	5 274	10		
—	922	—	27	286	18	456	217	299	—	158	—	1 951	11		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13		
—	17 546	—	300	792	193	1 829	626	—	1 414	1 219	10 343	17 814	14		
—	1 900	—	65	80	43	795	162	89	—	—	—	2 689	15		
3 930	34 920	—	14 576	2 005	465	14 057	2 495	526	5 065	3 431	73 052	32 257	16		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17		
10	13 408	—	15 038	936	1 425	25 749	1 378	—	2 757	1 341	34 150	29 230	18		
39	69	19	159	—	451	160	162	350	144	—	1 464	1 284	19		
—	618	—	6 194	1 571	3 142	1 293	243	3 263	2 258	19	19 780	12 866	20		
—	80	—	152	98	338	203	120	75	18	25	420	992	21		
747	427	—	905	4 348	3 142	668	858	2 780	4 876	—	67 140	9 960	22		
—	132	297	251	175	396	212	18	115	109	—	1 453	1 186	23		
1	—	—	839	52	448	362	35	145	145	—	—	1 671	24		
—	376	25 587	5 411	1 853	6 082	3 921	2 765	3 247	6 731	—	83 430	24 856	25		
—	1 004	—	2 869	1 803	3 323	652	152	1 256	6 889	12 878	130 662	14 512	26		
104	56	—	441	186	386	104	59	195	51	—	680	1 205	27		
1 926	3 894	31 274	9 697	4 696	13 096	15 613	118	24 621	27 369	—	375 730	55 999	28		
—	306	—	179	909	1 207	181	95	762	—	—	762	3 165	29		
—	122	—	672	883	935	311	128	775	133	—	1 048	2 625	30		
—	217	—	244	1 055	874	408	4	234	414	5	5 820	2 622	31		
102	—	6 817	74	328	1 003	345	149	291	256	—	7 682	6 146	32		
—	227	—	1 180	782	1 252	486	334	715	63	6	678	3 352	33		
—	371	—	1 461	563	1 761	1 022	679	409	2 578	5	31 200	5 233	34		
—	121	—	412	546	796	413	152	406	30	3	385	2 439	35		
441	473	—	1 330	2 156	2 353	520	—	850	715	1 910	18 910	7 209	36		
17	49	—	410	361	522	280	26	246	84	—	1 253	1 959	37		
60	142	—	338	579	1 428	604	81	891	251	269	2 348	3 319	38		
—	801	12	2 208	2 191	3 251	7 070	6 077	2 418	14 878	3 223	201 945	9 474	39		
—	261	—	1 414	1 163	1 677	751	1 072	1 172	10 435	—	170 670	7 026	40		
—	2 290	—	6 396	3 693	12 324	14 568	—	2 557	9 379	203	180 606	39 885	41		
383	229	72 379	1 209	787	1 524	575	1 135	1 087	3 294	—	39 262	35 208	42		
—	103	—	552	250	329	297	31	116	—	—	—	1 556	43		
—	1 283	—	4 390	4 081	6 061	3 189	1 494	3 010	2 243	260	39 373	22 668	44		
3	132	—	136	355	636	298	316	240	19	—	—	1 972	45		
—	1 273	21 041	241	782	1 252	428	547	585	480	—	7 500	15 379	46		
—	327	—	1 286	836	1 851	542	385	435	264	—	2 962	5 400	47		
86	530	—	1 088	1 218	1 432	256	57	542	1 097	—	13 865	2 944	48		
45	126	3 018	283	437	531	329	45	—	85	—	897	3 329	49		
521	740	82 722	2 542	3 458	6 851	4 380	321	2 461	3 349	932	103 545	58 436	50		
19	63	—	82	—	276	139	15	101	19	803	10 804	1 281	51		
—	133	—	951	553	589	523	55	196	15	—	112	2 735	52		
—	97	—	31	145	435	193	150	145	—	—	—	1 834	53		
61	81	—	192	480	858	403	139	219	—	—	1 475	2 240	54		
350	234	—	526	1 368	1 453	734	278	2 029	304	562	4 430	5 038	55		
498	784	47 868	1 393	1 019	2 033	748	227	883	2 393	—	29 955	29 548	56		
374	344	—	1 343	1 688	2 021	651	193	1 596	146	136	1 985	6 235	57		
—	1 857	183 754	4 137	1 681	9 685	5 691	271	6 044	12 616	830	317 964	118 221	58		
23	53	—	198	437	322	238	17	185	72	—	1 109	1 292	59		
1 023	5 912	143 009	5 187	2 379	9 401	4 036	3 061	1 725	5 189	—	70 900	97 323	60		
—	335	—	3 811	1 692	2 729	1 450	949	947	412	—	5 005	11 196	61		
—	49	—	89	599	985	214	180	154	—	—	1 256	2 525	62		
—	332	7 280	2 654	430	919	502	187	293	440	705	5 392	7 663	63		
—	1 305	—	610	1 147	3 117	40 913	3 058	1 450	12 810	455	222 323	9 860	64		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	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						
SOUTH DAKOTA													
1	Aurora	3 135	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
2	Beadle	18 253	Dec.	2 682	2 682	4	852	1 826	1 269	—	3 052	3 052	140
3	Bennett	3 206	Dec.	3 463	3 463	9	202	3 252	692	—	3 460	3 460	25
4	Bon Homme	7 089	Dec.	1 815	1 815	14	440	1 361	1 074	—	1 818	1 818	—
5	Brookings	25 207	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
6	Brown	35 580	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
7	Brule	5 485	Dec.	2 862	2 862	61	323	2 412	896	—	1 495	1 495	323
8	Buffalo	1 759	Dec.	115	115	9	71	35	9	—	293	293	—
9	Butte	7 914	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10	Campbell	1 965	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11	Charles Mix	9 131	Dec.	1 445	1 445	—	347	1 098	906	—	2 643	2 643	616
12	Clark	4 403	Dec.	1 556	1 556	2	305	1 249	1 001	—	1 665	1 665	120
13	Clay	13 186	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Codington	22 698	Dec.	3 801	3 801	—	878	2 577	2 021	—	3 903	3 903	430
15	Corson	4 195	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16	Custer	6 179	Dec.	2 413	2 413	—	729	1 684	1 238	—	2 331	2 331	—
17	Davison	17 503	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18	Day	6 978	Dec.	2 045	2 045	16	495	1 534	1 248	—	2 107	2 107	—
19	Deuel	4 522	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
20	Dewey	5 523	Dec.	839	839	86	134	619	384	—	909	909	—
21	Douglas	3 746	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22	Edmunds	4 356	Dec.	1 840	1 840	—	350	1 490	942	—	1 354	1 354	—
23	Fall River	7 353	Dec.	2 183	2 183	166	454	1 563	1 251	—	1 927	1 927	—
24	Faulk	2 744	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25	Grant	8 372	Dec.	4 293	4 293	9	364	3 920	1 385	—	4 310	4 310	148
26	Gregory	5 359	Dec.	1 782	1 782	68	338	1 372	1 115	—	1 966	1 966	—
27	Haakon	2 624	Dec.	1 009	1 009	—	104	902	811	—	900	900	—
28	Hamlin	4 974	Dec.	1 533	1 533	4	306	1 223	927	—	2 452	2 452	932
29	Hand	4 272	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
30	Hanson	2 994	Dec.	681	681	—	100	581	534	—	—	—	—
31	Harding	1 669	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32	Hughes	14 817	Dec.	2 899	2 899	30	474	2 395	1 274	—	3 054	3 054	173
33	Hutchinson	8 262	Dec.	2 868	2 868	1	609	2 258	1 800	—	2 550	2 550	—
34	Hyde	1 696	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35	Jackson	2 811	Dec.	590	590	89	99	402	332	—	731	731	30
36	Jerauld	2 425	Dec.	1 004	1 004	6	149	847	617	—	1 169	1 169	271
37	Jones	1 324	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38	Kingsbury	5 925	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39	Lake	10 550	Dec.	2 391	2 391	7	410	1 965	1 629	—	2 238	2 238	243
40	Lawrence	20 655	Dec.	6 649	6 649	370	1 192	5 027	3 390	—	5 505	5 505	173
41	Lincoln	15 427	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42	Lyman	3 638	Dec.	1 346	1 346	—	127	1 167	1 113	—	1 150	1 150	—
43	McCook	5 688	Dec.	1 565	1 565	1	206	1 345	1 152	—	1 782	1 782	—
44	McPherson	3 228	Dec.	1 405	1 405	7	320	1 078	805	—	1 525	1 525	77
45	Marshall	4 844	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46	Meade	21 878	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47	Millette	2 137	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
48	Miner	3 272	Dec.	1 442	1 442	1	285	1 126	983	—	1 635	1 635	204
49	Minnehaha	123 809	Dec.	16 326	16 326	789	2 491	11 953	9 708	—	17 724	17 724	2 698
50	Moody	6 507	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51	Pennington	81 343	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52	Perkins	3 932	Dec.	1 442	1 442	51	342	952	751	—	1 589	1 589	—
53	Potter	3 190	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54	Roberts	9 914	Dec.	1 956	1 956	5	578	1 373	1 165	—	2 050	2 050	87
55	Sanborn	2 833	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56	Spink	7 981	Dec.	2 751	2 751	3	361	2 164	1 779	—	2 708	2 708	629
57	Stanley	2 453	Dec.	990	990	58	181	751	645	—	961	961	95
58	Sully	1 589	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59	Tripp	6 924	Dec.	3 168	3 168	10	1 238	1 858	1 647	—	2 271	2 271	144
60	Turner	8 576	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61	Union	10 189	Dec.	2 536	2 536	11	574	1 951	1 571	—	2 511	2 511	—
62	Walworth	6 087	Dec.	1 836	1 836	13	312	1 511	1 309	—	1 775	1 775	—
63	Yankton	19 252	Dec.	3 533	3 533	189	566	2 778	1 812	—	3 901	3 901	267
64	Ziebach	2 220	Dec.	555	555	2	142	411	373	—	621	621	—

Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages		
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	1
—	383	—	28	1 104	174	239	133	—	—	—	—	—	1 044	2
—	16	2 378	—	260	221	30	37	—	27	—	—	462	2 184	3
—	47	—	72	988	156	—	78	—	—	—	—	—	747	4
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	6
—	27	—	191	330	140	185	61	—	—	—	—	—	768	7
—	5	—	2	120	34	—	3	—	—	—	—	—	151	8
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10
—	97	—	71	1 107	164	166	145	—	—	—	—	—	—	11
—	43	—	98	811	85	12	51	—	—	—	—	—	628	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
—	322	—	129	1 356	208	305	312	—	—	—	—	—	1 327	14
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15
—	39	—	66	784	561	—	128	—	7	—	—	—	1 097	16
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17
—	91	—	63	921	126	51	111	—	—	—	—	—	749	18
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	19
—	19	—	32	464	88	5	24	—	—	—	—	—	6	20
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
—	18	—	—	713	192	—	—	—	—	—	—	—	—	22
—	33	—	68	838	182	186	—	—	—	—	—	—	1 036	23
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24
—	81	—	88	827	95	56	75	—	2 324	—	—	28 650	832	25
—	49	—	42	1 103	137	16	108	16	—	—	—	—	689	26
—	13	—	—	517	65	3	18	—	—	—	—	—	363	27
—	62	—	8	1 800	109	10	93	—	—	—	—	—	535	28
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29
—	—	—	—	—	—	—	—	—	—	—	—	—	—	30
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31
—	63	—	37	862	319	479	21	11	—	—	—	—	1 181	32
—	85	—	45	1 697	87	—	100	—	—	—	—	—	766	33
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34
—	11	—	8	401	47	—	14	—	—	—	—	—	285	35
—	64	141	27	523	58	4	21	12	—	—	—	—	305	36
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38
—	216	—	67	941	182	59	44	—	—	—	—	—	745	39
—	115	—	193	1 318	911	75	93	—	581	—	—	9 335	2 353	40
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
—	15	—	68	415	137	—	—	—	—	—	—	—	620	42
—	25	—	84	972	119	—	27	—	—	—	—	—	—	43
—	44	—	28	986	49	—	83	—	—	—	—	—	—	44
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47
—	10	—	95	876	138	—	84	—	—	—	—	—	466	48
—	2 362	77	27	2 965	2 227	1 702	1 012	—	—	—	—	—	6 873	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51
—	9	—	39	880	107	—	—	—	—	—	—	—	494	52
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53
—	128	—	43	951	150	50	74	39	—	—	—	—	1 006	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
—	69	—	81	1 120	385	—	137	—	—	—	—	—	1 034	56
—	13	—	28	360	133	—	66	—	—	—	—	—	477	57
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58
—	47	—	75	1 174	80	131	103	—	—	—	—	—	741	59
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60
—	60	—	123	1 314	205	26	52	—	35	—	—	353	—	61
—	80	—	32	821	—	119	117	102	—	—	—	—	540	62
—	267	77	273	1 647	248	196	85	—	—	—	—	—	1 083	63
—	4	—	21	207	51	—	23	—	—	—	—	—	252	64

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor, and employee retirement revenue	General expenditure			
			Total	Intergovernmental revenue		General revenue from own sources			Total	Capital outlay		
				From Federal Government	From State government	Total	Taxes				Total	
TENNESSEE												
1 Anderson	68 250	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
2 Bedford	30 411	June	38 093	38 093	16	11 764	26 091	10 935	—	36 327	36 327	1 184
3 Benton	14 524	June	23 802	12 547	1	6 899	5 581	4 265	11 255	23 786	12 555	858
4 Bledsoe	9 669	June	8 930	8 930	18	4 940	3 955	2 360	—	8 269	8 269	700
5 Blount	85 969	June	115 587	115 587	77	19 653	95 123	37 403	—	102 520	102 520	4 882
6 Bradley	73 712	June	110 822	110 822	74	22 533	87 491	29 496	—	114 546	114 546	15 058
7 Campbell	35 079	June	29 392	29 392	80	16 305	12 823	11 276	—	27 700	27 700	746
8 Cannon	10 467	June	8 638	8 638	—	4 706	3 932	2 668	—	8 626	8 626	913
9 Carroll	27 514	June	32 125	13 113	—	3 964	8 862	7 915	19 012	30 762	12 996	1 458
10 Carter	51 505	June	30 833	30 833	505	13 438	16 758	12 977	—	31 381	31 381	1 922
11 Cheatham	27 140	June	23 315	23 315	40	10 631	12 494	9 940	—	23 035	23 035	960
12 Chester	12 819	June	10 091	10 091	—	6 246	3 845	2 889	—	9 695	9 695	1 075
13 Claiborne	26 137	June	31 804	31 804	94	11 986	19 724	7 935	—	28 809	28 809	823
14 Clay	7 238	June	7 071	7 071	101	4 659	2 311	1 791	—	7 539	7 539	420
15 Cocke	29 141	June	22 679	22 679	202	11 462	10 918	9 352	—	21 028	21 028	1 114
16 Coffee	40 339	June	33 407	33 407	38	9 425	23 881	16 652	—	32 284	32 284	1 168
17 Crockett	13 378	June	9 818	9 818	4	4 554	5 160	4 173	—	9 546	9 546	1 034
18 Cumberland	34 736	June	29 435	29 435	—	12 688	16 656	14 925	—	28 832	28 832	3 133
19 Decatur	10 472	June	13 631	13 631	—	5 133	8 493	2 756	—	12 101	12 101	1 098
20 De Kalb	14 360	June	10 324	10 324	133	6 019	4 146	3 296	—	10 011	10 011	652
21 Dickson	35 061	June	33 517	33 517	4	13 987	19 254	15 622	—	32 028	32 028	1 747
22 Dyer	34 854	June	25 783	25 783	20	9 609	16 059	12 733	—	25 896	25 896	1 884
23 Fayette	25 559	June	22 015	22 015	—	12 359	9 477	8 215	—	21 377	21 377	2 632
24 Fentress	14 669	June	11 562	11 562	162	7 108	4 263	3 407	—	11 710	11 710	1 356
25 Franklin	34 725	June	20 563	20 563	55	10 775	9 733	7 504	—	26 934	26 934	4 658
26 Gibson	46 315	June	17 324	17 324	—	2 777	14 485	13 277	—	16 998	16 298	1 360
27 Giles	25 741	June	22 331	22 331	—	10 204	12 049	8 890	—	20 269	20 269	965
28 Grainger	17 095	June	11 874	11 874	—	7 520	4 354	3 627	—	11 113	11 113	359
29 Greene	55 853	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
30 Grundy	13 362	June	11 752	11 752	—	7 471	4 273	3 088	—	11 102	11 102	552
31 Hamblen	50 480	June	43 938	43 938	3	16 520	27 195	23 265	—	41 751	41 751	2 938
32 Hamilton	285 536	June	466 580	466 364	6 746	48 342	401 995	105 177	216	437 501	437 150	22 556
33 Hancock	6 739	June	9 209	9 209	5	5 003	2 704	986	—	8 801	8 801	581
34 Hardeman	23 377	June	19 880	19 880	122	12 483	7 169	5 926	—	19 897	19 897	1 741
35 Hardin	22 633	June	29 681	29 391	899	9 456	18 426	7 173	290	28 804	28 527	2 147
36 Hawkins	44 565	June	39 396	39 396	92	14 660	24 635	15 706	—	40 659	40 659	3 058
37 Haywood	19 437	June	19 088	19 088	—	10 773	8 234	6 759	—	19 408	19 408	1 784
38 Henderson	21 844	June	15 290	15 290	130	8 085	7 073	5 760	—	14 525	14 525	1 315
39 Henry	27 888	June	39 127	39 127	44	8 605	30 478	11 687	—	37 477	37 477	2 096
40 Hickman	16 754	June	20 292	20 292	215	7 227	12 850	5 710	—	21 282	21 282	4 279
41 Houston	7 018	June	6 208	6 208	37	3 755	2 333	1 958	—	6 123	6 123	396
42 Humphreys	15 795	June	15 335	15 335	14	7 341	7 887	6 056	—	14 610	14 610	767
43 Jackson	9 297	June	7 801	7 801	234	4 068	3 434	2 734	—	7 721	7 721	484
44 Jefferson	33 016	June	26 535	26 535	35	11 566	14 870	10 699	—	24 344	24 344	441
45 Johnson	13 766	June	12 902	12 902	885	6 640	5 239	4 135	—	11 915	11 915	1 179
46 Knox	335 749	June	300 688	300 688	—	99 560	194 283	162 650	—	337 414	337 414	53 423
47 Lake	7 129	June	6 704	6 704	9	4 257	2 315	1 880	—	6 203	6 203	727
48 Lauderdale	23 491	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49 Lawrence	35 303	June	28 909	28 909	—	14 305	14 509	12 703	—	28 445	28 445	2 011
50 Lewis	9 247	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51 Lincoln	28 157	June	40 096	38 831	—	10 497	28 214	8 145	1 265	43 375	42 171	7 065
52 Loudon	31 255	June	24 591	24 591	257	9 131	15 022	11 923	—	23 704	23 704	1 735
53 McMinn	42 383	June	43 998	43 998	58	12 376	28 668	14 169	—	46 445	46 445	7 995
54 McNairy	22 422	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55 Macon	15 906	June	11 276	11 276	—	5 154	6 122	5 294	—	11 934	11 934	939
56 Madison	77 982	June	213 865	213 865	—	30 210	182 074	41 093	—	235 993	235 993	47 352
57 Marion	24 860	June	21 351	21 351	72	11 359	9 916	7 412	—	19 949	19 949	1 403
58 Marshall	21 539	June	19 611	19 069	996	7 995	10 068	8 411	542	21 666	21 219	3 689
59 Maury	54 812	June	119 915	119 227	3	17 993	101 030	24 121	688	125 227	124 501	16 615
60 Meigs	8 033	June	7 680	7 680	310	4 790	2 575	2 054	—	8 473	8 473	1 512
61 Monroe	30 541	June	22 616	22 616	166	11 003	11 199	8 650	—	22 066	22 066	1 150
62 Montgomery	100 498	June	142 956	142 956	1 070	36 300	105 204	43 416	—	138 295	138 295	12 997
63 Morgan	17 300	June	15 481	15 481	77	8 670	6 733	5 887	—	13 505	13 505	564
64 Obion	31 717	June	25 032	25 032	—	10 737	14 241	11 843	—	22 639	22 639	1 287
65 Overton	17 636	June	13 947	13 947	22	7 876	6 024	4 884	—	13 473	13 473	1 081
66 Perry	6 612	June	6 901	6 901	80	4 280	2 541	2 015	—	6 361	6 361	828
67 Pickett	4 548	June	4 780	4 780	198	3 040	1 496	1 126	—	4 858	4 858	681
68 Polk	13 643	June	13 643	13 643	249	7 999	5 382	4 577	—	12 879	12 879	956
69 Putnam	51 373	June	40 137	40 137	8	17 279	22 781	19 938	—	41 695	41 695	5 907
70 Rhea	24 344	June	26 530	26 530	33	9 700	16 789	7 208	—	25 579	25 579	1 383
71 Roane	47 227	June	34 730	34 730	226	12 947	21 385	18 518	—	33 134	33 134	866
72 Robertson	41 494	June	32 989	32 989	—	13 993	18 996	15 771	—	33 076	33 076	422
73 Rutherford	118 570	June	107 294	107 294	210	33 430	73 501	61 295	—	118 802	118 802	18 416
74 Scott	18 358	June	15 982	15 982	70	9 242	6 624	5 928	—	15 397	15 397	1 026
75 Sequatchie	8 863	June	8 580	8 580	25	5 252	3 237	2 635	—	8 608	8 608	543
76 Sevier	51 043	June	56 918	56 918	—	18 421	37 978	33 277	—	54 951	54 951	5 156
77 Shelby	826 330	June	916 311	882 012	3 525	143 420	713 707	416 886	34 299	841 817	827 105	69 527
78 Smith	14 143	June	11 647	11 647	28	5 817	5 787	4 507	—	11 442	11 442	850
79 Stewart	9 479	June	8 808	8 808	194	6 183	2 406	1 937	—	8 481	8 481	897
80 Sullivan	143 596	June	137 379	137 379	60	36 361	99 836	89 482	—	121 364	121 364	3 054
81 Sumner	103 281	June	123 757	123 757	26	36 692	86 467	47 876	—	133 084	133 084	13 884
82 Tipton	37 568	June	30 586	30 586	34	14 211	16 319	13 688	—	34 948	34 948	8 862
83 Trousdale	5 920	June	5 850	5 850	10	3 299	2 524	2 038	—	5 365	5 365	265
84 Unicoi	16 549	June	12 822	12 822	163	6 708	5 875	4 883	—	12 452	12 452	659

Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages		
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15 398	45	12 980	833	1 842	879	588	62	640	581	—	9 638	19 711	2	
7 330	1	—	71	1 732	484	178	25	218	163	11 231	2 892	7 971	3	
4 078	880	—	159	1 448	217	18	17	77	145	—	2 047	3 836	4	
35 454	59	44 448	659	3 023	2 464	567	371	170	2 621	—	46 221	45 583	5	
29 383	4 963	55 765	4 085	3 441	1 322	1 452	491	1 882	2 516	—	36 062	52 608	6	
19 497	44	—	793	1 726	1 314	1	53	499	738	—	10 411	17 971	7	
4 774	10	—	228	1 123	242	642	62	63	584	—	7 445	5 001	8	
6 350	21	—	248	1 987	674	—	197	154	9	17 766	1 692	3 999	9	
20 651	24	—	793	2 021	1 330	67	96	360	1 293	—	22 612	14 351	10	
13 268	1 967	—	526	1 832	726	590	41	747	1 067	—	14 957	12 760	11	
5 326	350	—	178	1 302	318	143	57	422	180	—	2 601	3 536	12	
14 053	5	9 180	151	1 238	665	85	45	513	617	—	7 239	15 817	13	
4 780	—	—	298	1 266	235	53	39	190	40	—	904	3 880	14	
13 504	6	—	375	1 762	473	300	63	720	248	—	3 450	10 650	15	
16 329	10	4 844	892	1 755	1 265	259	67	698	310	—	6 669	13 451	16	
5 125	1	—	367	1 749	356	156	107	77	225	—	8 583	4 457	17	
16 157	41	—	704	1 810	472	440	147	492	836	—	11 530	13 540	18	
4 990	16	4 194	35	956	201	232	88	260	132	—	1 780	4 664	19	
6 597	4	—	251	1 387	298	80	31	143	136	—	1 750	5 668	20	
18 891	1 388	—	640	2 667	1 076	582	59	667	990	—	14 948	16 074	21	
16 073	15	—	582	3 710	714	579	297	48	376	—	5 315	9 589	22	
12 843	6	—	781	3 668	1 083	417	71	27	492	—	7 271	9 679	23	
7 529	3	—	314	1 499	295	65	51	216	114	—	1 661	5 712	24	
18 931	—	369	113	2 761	714	299	88	1 470	543	—	9 644	12 373	25	
6 041	52	—	834	3 134	588	476	151	25	256	—	4 030	2 492	26	
13 369	19	—	795	2 610	582	171	95	7	934	—	13 689	11 053	27	
7 622	17	—	410	1 433	338	—	44	135	221	—	2 973	6 639	28	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29	
7 708	4	—	200	1 091	312	150	35	134	150	—	—	6 485	30	
30 495	394	—	759	1 402	771	757	341	805	987	—	24 529	24 297	31	
95 521	19 772	198 692	9 399	10 241	9 614	7 502	10 096	1 320	34 067	351	553 265	195 982	32	
4 180	—	1 438	93	1 037	241	930	10	81	37	—	1 63	4 883	33	
13 202	11	—	720	2 047	403	148	45	292	254	—	3 264	9 962	34	
11 421	1 250	8 148	267	2 369	407	262	50	209	923	277	8 875	10 343	35	
21 556	10	6 016	311	3 359	1 420	439	229	294	2 221	—	27 980	19 090	36	
12 120	4	—	958	2 018	391	392	1 030	226	205	—	2 791	10 579	37	
8 712	17	—	78	1 914	362	438	89	97	456	—	7 147	6 433	38	
12 161	3 278	13 395	496	2 722	902	—	126	203	384	—	7 722	16 030	39	
11 530	7	4 606	436	1 796	295	166	67	147	489	—	9 239	9 266	40	
3 310	—	—	52	1 192	73	142	39	260	82	—	1 354	3 362	41	
8 348	3	—	313	1 706	328	96	45	310	1 200	—	15 544	7 703	42	
4 337	27	—	195	1 427	220	43	73	161	205	—	2 571	3 527	43	
14 986	1 902	—	485	1 545	842	386	90	485	759	—	13 575	16 169	44	
7 195	2	—	127	1 171	389	136	40	101	266	—	3 332	5 691	45	
192 528	12 137	—	11 490	19 929	8 681	10 193	4 833	3 635	9 837	—	197 051	154 160	46	
3 346	—	—	139	1 005	211	33	36	27	165	—	2 617	3 140	47	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48	
17 504	14	—	731	2 983	490	320	128	167	794	—	9 634	14 444	49	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50	
18 270	13	16 313	307	2 267	499	673	81	149	1 621	1 204	28 034	16 470	51	
12 537	10	—	123	1 369	1 122	244	36	137	3 010	—	30 868	12 280	52	
17 883	1 178	14 466	525	4 508	687	1 132	229	659	960	—	21 615	18 469	53	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54	
7 317	3	—	550	1 319	266	201	38	110	550	—	7 251	6 124	55	
70 743	35	132 737	1 811	3 459	1 641	2 120	599	1 082	5 537	—	111 552	96 667	56	
12 735	2	—	401	2 271	836	—	51	298	284	—	3 902	10 315	57	
13 891	37	—	560	1 651	475	1 844	162	21	645	447	10 620	6 040	58	
39 861	19	61 208	872	2 981	972	609	547	1 465	6 196	726	114 165	42 963	59	
5 437	—	—	146	1 019	267	240	19	86	208	—	2 890	4 347	60	
13 993	29	—	685	2 106	540	363	95	276	638	—	7 479	9 840	61	
58 176	1 374	48 167	1 167	3 733	1 932	2 213	435	2 211	5 583	—	97 121	57 097	62	
8 665	—	—	267	1 554	269	215	25	255	808	—	12 565	7 080	63	
12 995	1 018	—	146	3 177	656	190	123	33	647	—	8 693	12 036	64	
8 744	1	—	390	1 340	356	70	45	365	417	—	6 926	7 273	65	
3 165	—	—	175	1 488	250	43	16	103	287	—	3 528	3 113	66	
2 423	—	—	189	1 013	126	43	22	181	93	—	1 682	2 795	67	
6 871	—	—	293	2 327	372	262	25	255	316	—	4 845	6 303	68	
23 607	12	—	1 227	2 412	1 140	437	416	570	159	—	3 935	20 561	69	
11 017	4	8 392	135	1 607	518	226	28	322	621	—	12 768	11 453	70	
21 261	76	—	571	2 029	914	346	95	647	584	—	16 935	15 782	71	
21 725	49	—	818	2 472	1 099	470	64	842	1 899	—	27 200	18 593	72	
78 957	110	—	3 245	5 904	2 454	1 220	247	1 240	6 407	—	99 812	49 097	73	
9 577	2	—	392	1 336	464	224	31	169	546	—	5 953	13 187	74	
5 162	3	—	221	1 300	221	50	70	83	167	—	2 927	1 674	75	
30 223	116	—	1 085	3 097	1 175	843	90	964	1 708	—	29 649	22 632	76	
185 597	5 572	212 629	27 129	21 176	20 028	51 469	12 271	1 073	83 236	14 712	1 024 224	303 886	77	
6 792	2	—	506	1 451	393	174	46	211	250	—	3 766	7 270	78	
5 096	—	—	99	1 386	298	72	27	142	122	—	1 850	5 092	79	
73 082	354	—	2 353	6 469	3 290	2 620	219	2 991	1 602	—	18 730	49 465	80	
70 383	13	30 539	1 641	3 454	2 076	821	84	36	4 512	—	64 360	54 638	81	
24 971	24	—	255	3 023	689	351	81	288	1 823	—	26 825	11 840	82	
2 870	—	—	158	948	251	148	18	56	131	—	2 050	2 728	83	
7 683	4	—	292	1 279	736	114	40	163	341	—	4 508	7 567	84	

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Capital outlay	
					From Federal Government	From State government	Total					Taxes
TENNESSEE—Con.												
1 Union	13 694	June	9 398	9 398	—	6 119	3 169	2 565	—	9 366	9 366	487
2 Van Buren	4 846	June	4 913	4 913	—	2 929	1 733	1 453	—	4 673	4 673	296
3 Warren	32 992	June	29 305	29 305	1 157	13 274	14 776	11 291	—	30 928	30 928	5 753
4 Washington	92 315	June	56 303	56 303	2 318	13 991	39 752	35 841	—	48 914	48 914	2 096
5 Wayne	13 935	June	14 841	14 841	—	7 990	6 851	3 649	—	14 069	14 069	1 162
6 Weakley	31 972	June	46 566	22 134	5	11 047	10 748	9 384	24 432	47 164	21 017	1 732
7 White	20 090	June	15 373	15 373	161	7 796	7 274	5 641	—	15 125	15 125	1 084
8 Williamson	81 021	June	89 554	89 554	110	22 345	66 685	58 826	—	93 310	93 310	15 408
9 Wilson	67 675	June	50 414	50 414	59	17 931	32 355	26 685	—	51 251	51 251	4 356
TEXAS												
10 Anderson	48 024	Dec.	8 338	8 338	—	894	7 444	5 749	—	9 128	9 128	1 240
11 Andrews	14 338	Sept.	17 013	17 013	—	180	16 833	7 034	—	16 726	16 726	493
12 Angelina	69 884	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13 Aransas	17 892	Dec.	4 989	4 989	45	42	4 657	3 669	—	5 761	5 761	722
14 Archer	7 973	Dec.	2 713	2 713	50	25	2 596	2 082	—	2 631	2 631	53
15 Armstrong	2 021	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16 Atascosa	30 533	Dec.	7 759	7 759	—	607	6 610	4 839	—	7 456	7 456	366
17 Austin	19 832	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
18 Bailey	7 064	Sept.	1 676	1 676	—	42	1 623	1 333	—	2 004	2 004	409
19 Bandera	10 562	Sept.	2 738	2 738	—	53	2 683	2 249	—	2 731	2 731	107
20 Bastrop	38 263	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
21 Baylor	4 385	Sept.	1 179	1 179	—	16	1 163	1 149	—	1 137	1 137	—
22 Bee	25 135	Sept.	15 256	15 256	2 243	318	12 001	3 228	—	15 257	15 257	144
23 Bell	191 088	Sept.	49 549	49 549	282	2 404	43 984	16 679	—	51 020	51 020	1 944
24 Bexar	1 185 394	Sept.	469 711	465 107	1 575	73 950	379 302	191 909	4 604	454 845	454 249	34 751
25 Blanco	5 972	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26 Borden	799	Dec.	879	846	—	10	836	803	33	383	359	121
27 Bosque	15 125	Sept.	2 562	2 562	122	27	2 356	1 702	—	2 989	2 989	635
28 Bowie	81 665	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29 Brazoria	191 707	Sept.	47 177	47 177	392	5 759	41 026	32 373	—	46 177	46 177	6 499
30 Brazos	121 862	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31 Brewster	8 681	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32 Briscoe	1 971	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
33 Brooks	8 204	Sept.	6 769	6 769	777	10	5 982	3 267	—	5 534	5 534	62
34 Brown	34 371	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35 Burleson	13 625	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
36 Burnet	22 677	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37 Caldwell	26 392	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Calhoun	19 053	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39 Callahan	11 859	Sept.	1 946	1 946	—	—	1 946	610	—	1 887	1 887	—
40 Cameron	260 120	Sept.	38 053	38 053	286	7 979	28 959	12 863	—	36 688	36 688	3 870
41 Camp	9 904	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42 Carson	6 576	Sept.	2 664	2 664	—	218	2 446	1 934	—	2 259	2 259	76
43 Cass	29 982	Sept.	7 555	7 555	63	1 268	5 774	3 168	—	7 984	7 984	810
44 Castro	9 070	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45 Chambers	20 088	Dec.	12 716	12 716	104	515	11 617	9 596	—	11 234	11 234	673
46 Cherokee	41 049	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47 Childress	5 953	Sept.	1 146	1 146	—	12	1 134	808	—	1 253	1 253	124
48 Clay	10 024	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49 Cochran	4 377	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
50 Coke	3 424	Dec.	1 284	1 284	—	18	1 266	1 088	—	976	976	—
51 Coleman	9 710	Sept.	1 261	1 261	—	28	1 233	1 220	—	953	953	—
52 Collin	264 036	Dec.	57 825	57 825	321	6 768	48 837	34 881	—	57 138	57 138	9 087
53 Collingsworth	3 573	Sept.	964	964	—	18	946	760	—	921	921	33
54 Colorado	18 383	Dec.	3 895	3 895	—	426	3 469	2 545	—	4 172	4 172	589
55 Comal	51 832	Dec.	15 703	15 703	436	1 022	14 245	9 427	—	15 615	15 615	2 273
56 Comanche	13 381	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57 Concho	3 044	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58 Cooke	30 777	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59 Coryell	64 213	Sept.	4 551	4 551	—	89	4 462	3 493	—	6 010	6 010	2 043
60 Cottle	2 247	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
61 Crane	4 652	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
62 Crockett	4 078	Dec.	5 250	5 250	—	42	5 208	4 588	—	4 817	4 817	237
63 Crosby	7 304	Sept.	2 074	2 074	—	48	1 907	1 635	—	2 404	2 404	210
64 Culberson	3 407	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65 Dallam	5 461	Sept.	1 415	1 415	47	22	1 337	1 258	—	1 459	1 459	18
66 Dallas	1 852 810	Sept.	651 279	642 328	3 059	108 501	513 064	315 888	8 951	648 174	646 161	76 089
67 Dawson	14 349	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
68 Deaf Smith	19 153	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
69 Delta	4 857	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70 Denton	273 525	Sept.	48 296	48 296	55	1 083	45 112	30 506	—	45 320	45 320	1 105
71 De Witt	18 840	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72 Dickens	2 571	Sept.	1 350	1 350	—	601	749	709	—	4 574	4 574	3 800
73 Dimmit	10 433	Sept.	7 156	7 156	—	—	7 156	2 152	—	5 435	5 435	94
74 Donley	3 696	Sept.	967	967	—	—	967	635	—	735	735	—
75 Duval	12 918	Sept.	7 175	7 175	—	468	6 238	5 717	—	7 207	7 207	—
76 Eastland	18 488	Sept.	2 893	2 893	—	25	2 868	2 003	—	2 562	2 562	96
77 Ector	118 934	Sept.	29 786	29 786	262	2 790	26 445	15 938	—	27 532	27 532	4 453
78 Edwards	2 266	Dec.	1 199	1 199	—	—	1 199	975	—	613	579	125
79 Ellis	85 167	Dec.	12 026	12 026	—	1 895	9 513	6 599	—	13 996	13 996	1 104
80 El Paso	591 610	Sept.	179 211	179 211	1 819	30 704	136 577	77 995	—	205 086	205 086	33 333
81 Erath	27 991	Sept.	5 458	5 458	140	275	4 888	4 456	—	4 907	4 907	—

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
5 839	—	—	292	1 290	293	91	34	168	60	—	841	4 513	1		
2 138	—	—	96	1 274	133	95	16	76	92	—	1 219	1 912	2		
19 446	17	—	714	1 487	854	597	66	1 298	1 508	—	22 405	14 527	3		
26 761	86	—	1 433	3 813	1 225	1 595	139	276	655	—	13 571	21 545	4		
7 565	1 933	—	404	1 865	305	64	213	298	278	—	3 927	6 578	5		
14 526	5	—	163	2 504	457	167	79	24	268	26 147	4 494	14 788	6		
9 263	86	—	373	1 691	341	212	52	336	367	—	4 556	8 715	7		
58 498	19	—	838	5 869	2 007	2 031	455	980	6 098	—	105 116	34 506	8		
30 825	38	—	129	4 759	1 903	87	194	779	3 052	—	42 501	20 499	9		
9	25	—	—	2 009	1 455	1 516	525	—	11	—	435	2 896	10		
—	96	9 853	357	1 671	586	439	1 372	—	—	—	—	7 572	11		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12		
—	384	—	299	1 311	1 169	231	16	32	—	—	—	2 080	13		
—	52	—	59	1 179	32	374	6	—	1	—	—	373	14		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15		
—	592	—	84	1 877	823	1 155	81	—	181	—	2 020	2 881	16		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	17		
—	39	—	201	843	142	118	106	—	—	—	—	724	18		
—	56	—	121	639	478	19	49	35	97	—	1 088	1 172	19		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20		
—	—	—	50	386	172	59	—	—	—	—	—	604	21		
—	2 587	8 075	—	1 094	551	679	124	31	393	—	6 155	4 406	22		
—	2 809	—	771	3 343	2 155	7 372	1 154	23	23 271	—	315 686	12 520	23		
(NA)	16 416	158 430	21 703	18 795	12 916	48 134	6 139	—	96 650	596	1 123 000	152 255	24		
—	—	—	—	—	38	—	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25		
—	292	—	—	836	501	12	—	—	51	—	673	—	26		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27		
(NA)	1 528	—	2 753	10 639	4 716	6 119	1 650	15	2 136	—	22 121	20 288	28		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	29		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32		
—	163	1 581	—	324	399	321	170	2	—	—	—	—	33		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	35		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38		
—	—	—	—	—	310	—	—	—	—	—	—	471	39		
—	3 648	—	1 649	3 800	4 417	4 773	1 469	2 976	3 959	—	50 657	15 327	40		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41		
—	59	—	6	997	—	—	77	—	—	—	—	1 048	42		
56	74	—	93	1 645	1 481	1 340	51	494	1 135	—	18 499	2 687	43		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44		
—	176	—	386	3 110	1 442	437	822	571	60	—	85	5 711	45		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	47		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	49		
—	14	—	—	459	—	—	162	—	4	—	61	679	50		
—	20	—	60	106	175	66	5	—	—	—	—	—	51		
—	198	—	4 458	10 277	5 447	9 544	444	—	5 477	—	72 355	26 483	52		
—	13	—	—	323	194	77	1	10	—	—	—	543	53		
—	136	—	127	1 430	436	29	59	355	—	—	—	1 682	54		
—	263	—	213	2 250	2 328	1 300	117	—	2 711	—	38 728	5 539	55		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	60		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	61		
—	48	1 528	—	963	244	180	307	83	—	—	—	—	62		
—	644	—	—	522	376	74	46	—	6	—	—	860	63		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64		
—	20	—	—	492	63	233	71	—	3	—	153	—	65		
(NA)	14 287	240 303	42 468	61 889	19 482	80 006	257	—	63 492	2 013	831 060	279 637	66		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	67		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69		
—	1 508	—	1 176	4 246	5 106	6 360	206	—	9 949	—	102 894	19 715	70		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71		
—	10	—	—	242	116	3 860	1	—	—	—	3 800	—	72		
—	25	3 770	—	365	265	—	43	10	2	—	176	2 000	73		
—	—	—	—	—	133	86	—	—	—	—	—	—	74		
—	319	—	—	1 835	702	430	42	185	9	—	635	3 325	75		
—	32	—	—	718	408	197	—	—	—	—	—	1 198	76		
—	722	—	909	2 793	2 706	3 487	607	—	360	—	8 020	11 182	77		
—	43	—	43	99	3	110	9	—	—	34	644	441	78		
—	422	—	234	3 313	1 321	1 809	73	—	452	—	5 900	4 875	79		
6 302	1 212	60 259	19 491	2 059	2 906	32 085	11 443	281	17 411	—	242 950	75 024	80		
—	16	—	402	1 555	—	305	—	—	453	—	5 574	1 429	81		

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
TEXAS—Con.												
1 Falls	17 712	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
2 Fannin	24 804	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3 Fayette	20 095	Dec.	6 301	6 301	1 168	355	4 489	3 182	—	6 705	6 705	1 981
4 Fisher	4 842	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5 Floyd	8 497	Sept.	1 608	1 608	—	30	1 578	1 284	—	1 297	1 297	33
6 Foard	1 794	Dec.	697	697	32	13	652	601	—	731	731	6
7 Fort Bend	225 421	Dec.	62 001	62 001	1 063	276	60 243	49 111	—	66 162	66 162	5 774
8 Franklin	7 802	Dec.	5 668	5 668	35	55	5 568	1 784	—	5 595	5 595	72
9 Freestone	15 818	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10 Frio	13 472	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11 Gaines	14 123	Dec.	3 996	3 996	—	3	3 993	3 608	—	4 778	4 778	87
12 Galveston	217 399	Dec.	94 084	94 084	2 593	7 221	83 141	39 442	—	105 495	105 495	7 268
13 Garza	5 143	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 Gillespie	17 204	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
15 Glasscock	1 447	Sept.	1 700	1 700	—	10	1 690	1 466	—	1 740	1 740	28
16 Gladiol	5 980	Oct.	4 833	4 833	—	22	4 811	2 117	—	6 733	6 733	248
17 Gonzales	17 205	Dec.	3 412	3 412	—	44	3 349	2 345	—	3 322	3 322	67
18 Gray	23 967	Dec.	4 836	4 836	—	255	4 475	3 243	—	7 501	7 501	2 527
19 Grayson	95 021	Sept.	20 652	20 652	1 873	1 545	16 474	10 660	—	19 488	19 488	1 827
20 Gregg	104 948	Dec.	24 551	24 551	—	930	23 605	17 030	—	22 961	22 961	901
21 Grimes	18 828	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
22 Guadalupe	64 873	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23 Hale	34 671	Dec.	5 071	5 071	—	510	4 561	2 766	—	6 279	6 279	795
24 Hall	3 905	Sept.	1 015	1 015	—	8	1 007	739	—	1 007	1 007	—
25 Hamilton	7 733	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26 Hansford	5 848	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27 Hardeman	5 283	Sept.	1 521	1 521	—	18	1 465	1 218	—	1 575	1 575	65
28 Hardin	41 320	Dec.	4 548	4 548	—	40	4 508	4 276	—	7 947	7 947	—
29 Harris	2 818 199	Feb.	1 287 241	1 287 241	16 017	126 487	1 096 446	687 190	—	1 352 391	1 352 391	142 608
30 Harrison	57 483	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
31 Hartley	3 634	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32 Haskell	6 820	Sept.	2 025	2 025	—	175	1 846	1 538	—	2 197	2 197	141
33 Hays	65 614	Dec.	15 888	15 888	7	1 390	14 437	9 294	—	17 484	17 484	856
34 Hemphill	3 720	Sept.	2 601	2 601	—	42	2 559	2 335	—	2 905	2 905	233
35 Henderson	58 543	Dec.	11 603	11 603	—	200	11 403	8 789	—	13 119	13 119	3 647
36 Hidalgo	383 545	Dec.	56 071	56 071	2 346	15 635	36 045	27 632	—	56 959	56 959	1 808
37 Hill	27 146	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Hockley	24 199	Dec.	16 919	16 919	—	243	16 237	4 905	—	16 192	16 192	907
39 Hood	28 981	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
40 Hopkins	28 833	Sept.	6 351	6 351	—	188	6 163	3 744	—	6 502	6 502	—
41 Houston	21 375	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42 Howard	32 343	Sept.	7 456	7 456	125	100	7 158	5 490	—	6 760	6 760	248
43 Hudspeth	2 915	Sept.	1 169	1 169	—	44	1 125	797	—	2 989	2 989	—
44 Hunt	64 343	Dec.	15 385	15 385	386	2 883	11 151	8 628	—	14 899	14 899	893
45 Hutchinson	25 689	Sept.	7 197	7 197	974	177	5 646	4 038	—	7 564	7 564	1 080
46 Irion	1 629	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47 Jack	6 981	Sept.	3 897	3 897	14	17	3 811	1 715	—	3 649	3 649	119
48 Jackson	13 039	Dec.	3 448	3 448	—	604	2 844	1 977	—	3 925	3 925	—
49 Jasper	31 102	Dec.	5 736	5 736	455	657	4 620	3 036	—	6 041	6 041	572
50 Jeff Davis	1 946	Dec.	520	520	—	15	505	424	—	645	645	—
51 Jefferson	239 397	Dec.	58 913	58 913	344	5 372	51 998	39 540	—	55 094	55 094	5 147
52 Jim Hogg	5 109	Sept.	3 721	3 721	—	668	3 053	2 694	—	3 589	3 589	—
53 Jim Wells	37 679	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54 Johnson	97 165	Sept.	16 064	16 064	—	403	15 163	8 336	—	15 163	15 163	749
55 Jones	16 490	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56 Karnes	12 455	Sept.	2 969	2 969	—	19	2 950	2 569	—	2 337	2 337	—
57 Kaufman	52 220	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58 Kendall	14 589	Sept.	4 242	4 242	—	32	3 714	2 851	—	3 863	3 863	303
59 Kenedy	460	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60 Kent	1 010	Sept.	2 237	2 237	—	18	2 219	1 953	—	2 142	2 142	330
61 Kerr	36 304	Sept.	7 427	7 427	—	93	7 021	5 417	—	7 169	7 169	260
62 Kimble	4 122	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
63 King	354	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64 Kinney	3 119	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65 Kleberg	30 274	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
66 Knox	4 837	Oct.	1 451	1 451	57	13	1 381	920	—	1 222	1 222	75
67 Lamar	43 949	Sept.	9 105	9 105	253	69	8 369	5 833	—	8 699	8 699	1 499
68 Lamb	15 072	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
69 Lampasas	13 521	Sept.	1 884	1 884	—	26	1 858	1 445	—	2 123	2 123	249
70 La Salle	5 254	Dec.	1 572	1 572	140	14	1 418	1 121	—	1 627	1 627	—
71 Lavaca	18 690	Sept.	3 119	3 119	—	55	3 056	2 749	—	3 109	3 109	312
72 Lee	12 854	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73 Leon	12 665	Sept.	3 622	3 622	—	174	3 448	2 612	—	3 297	3 297	8
74 Liberty	52 726	Sept.	15 246	15 246	666	1 133	12 797	9 131	—	17 164	17 164	3 952
75 Limestone	20 946	Sept.	8 446	8 446	—	482	6 808	5 758	—	7 620	7 620	529
76 Lipscomb	3 143	Sept.	1 515	1 515	—	16	1 499	1 264	—	1 795	1 795	49
77 Live Oak	9 556	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
78 Llano	11 631	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
79 Loving	107	Dec.	1 357	1 357	—	—	1 357	791	—	1 097	1 097	17
80 Lubbock	222 636	Sept.	120 233	120 233	24 373	1 189	92 580	26 334	—	108 777	108 777	12 304
81 Lynn	6 758	Dec.	1 471	1 471	89	19	1 363	1 110	—	1 206	1 206	52
82 McCulloch	8 778	Dec.	1 291	1 291	—	20	1 271	1 156	—	1 575	1 575	—
83 McLennan	189 123	Sept.	30 733	30 733	7	4 413	25 113	17 565	—	32 803	32 803	2 059
84 McMullen	817	Dec.	1 836	1 836	340	13	1 395	1 012	—	1 786	1 777	435

Expenditure—Con.												Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages		
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure					
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	1
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2
—	58	—	346	1 863	587	225	63	24	13	—	196	2 881	(NA)	3	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	4
—	5	5	—	433	224	85	74	7	—	—	—	—	—	—	5
—	7	—	19	157	66	34	28	13	1	—	—	—	—	—	6
—	4 339	—	2 867	12 904	9 758	1 257	7 927	703	3 417	—	38 531	25 116	7		
—	13	3 254	—	1 235	—	55	2	7	154	—	1 960	2 100	8		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10
—	4	—	335	—	731	34	493	—	—	—	—	60	11		
—	1 750	41 853	305	10 616	4 985	6 747	2 693	49	8 364	—	141 751	37 996	12		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14
—	—	—	4	895	77	10	—	27	—	—	—	665	15		
33	11	1 137	—	—	3 946	563	—	—	—	—	—	1 795	16		
—	22	—	55	1 087	545	172	54	6	—	—	—	1 301	17		
—	102	—	192	1 151	681	305	159	—	118	—	1 588	2 031	18		
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	19
—	276	—	1 439	4 540	1 539	1 505	163	—	1 420	—	16 897	6 921	19		
(NA)	254	332	637	3 071	2 492	889	130	—	5 253	—	65 370	8 113	20		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
—	349	—	121	1 028	1 516	548	168	17	185	—	2 335	2 734	23		
—	12	—	—	245	101	79	15	—	18	—	220	—	24		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26
—	16	—	30	511	140	113	32	—	—	—	208	701	27		
—	615	—	40	1 075	1 363	409	79	226	—	—	—	—	28		
(NA)	15 150	327 206	47 619	126 272	73 682	162 639	70 252	673	280 109	—	3 716 726	455 888	29		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	30
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31
10	1	—	36	825	81	211	54	—	—	—	—	—	32		
—	443	—	420	2 134	1 772	5 425	195	96	1 071	—	13 008	7 169	33		
—	63	—	—	948	409	51	35	—	7	—	—	1 201	34		
—	487	—	42	2 613	1 720	517	142	50	812	—	11 225	4 196	35		
—	3 888	—	8 413	5 923	5 456	9 615	1 600	1 148	751	—	22 174	22 160	36		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37
—	518	—	117	1 497	466	301	97	37	9 969	—	139 304	2 250	38		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	39
—	34	—	6	2 024	324	1 510	47	42	159	—	2 313	—	40		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
—	609	—	156	1 229	625	294	110	—	178	—	2 571	2 815	42		
—	—	—	—	—	1 314	—	—	—	—	—	—	—	43		
—	17	—	3 569	3 198	1 088	201	56	—	914	—	9 449	5 562	44		
—	185	—	—	845	596	794	129	32	333	—	4 214	3 123	45		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46
—	6	1 520	—	823	275	129	49	—	—	—	—	1 396	47		
—	2	—	156	1 494	568	239	52	211	—	—	—	1 795	48		
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	49
—	305	—	167	1 753	890	705	35	—	145	—	1 392	2 395	49		
—	35	—	4	72	83	67	—	55	—	—	—	191	50		
—	2 871	—	2 543	5 414	5 695	15 465	575	—	3 260	—	67 382	21 887	51		
—	185	—	—	1 353	685	—	87	—	7	—	—	—	52		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53
—	1 023	—	1 263	3 191	1 267	2 492	50	—	470	—	6 655	6 370	54		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
—	39	—	113	264	260	—	12	—	—	—	—	—	56		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57
—	19	—	201	772	707	242	43	26	4	—	50	1 534	58		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59
—	219	—	66	663	176	—	54	—	17	—	188	1 075	60		
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	61
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	65
—	4	—	—	292	149	43	—	—	15	—	—	424	66		
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	67
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68
—	585	—	351	1 911	796	2 125	58	—	424	—	5 432	2 560	67		
—	60	—	50	585	521	29	44	3	39	—	688	907	69		
—	113	—	—	416	400	—	13	—	—	—	—	—	70		
—	79	—	23	940	317	212	—	7	54	—	645	1 391	71		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	73
—	60	—	4	1 283	325	387	25	—	—	—	—	—	—	—	74
—	943	—	266	3 520	1 702	3 723	156	—	797	—	10 395	4 112	74		
—	93	—	—	3 051	1 289	182	—	—	—	—	—	2 264	75		
—	11	—	—	618	293	—	63	1	—	—	—	857	76		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	77
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	78
—	—	—	—	2	92	16	214	—	—	—	—	—	—	—	79
—	733	80 515	117	1 642	2 321	7 780	327	—	533	—	6 770	51 330	80		
—	42	—	21	294	19	251	56	28	10	—	94	588	81		
—	—	—	82	299	24	261	60	—	5	—	673	673	82		
—	2 140	—	1 557	4 524	2 534	7 211	208	37	1 457	—	17 464	15 533	83		
6	—	—	61	540	2	125	66	461	6	9	133	211	84		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
TEXAS—Con.												
1 Madison	10 931	Sept.	3 177	3 177	64	61	3 036	2 539	—	2 588	2 588	62
2 Marion	9 984	Dec.	1 626	1 626	—	3	1 623	1 274	—	1 633	1 633	153
3 Martin	4 956	Dec.	2 302	2 302	—	17	2 285	1 847	—	2 400	2 400	541
4 Mason	3 423	Dec.	971	971	—	23	948	826	—	1 314	1 314	472
5 Matagorda	36 928	Dec.	15 053	15 053	—	274	14 434	11 416	—	11 278	11 278	232
6 Maverick	36 378	Sept.	2 727	2 727	—	62	2 633	2 513	—	4 095	4 074	53
7 Medina	27 312	Sept.	4 498	4 498	—	512	3 986	3 482	—	3 696	3 696	293
8 Menard	2 252	Dec.	608	608	—	4	604	339	—	579	579	—
9 Midland	106 611	Dec.	21 275	21 275	704	399	19 301	12 575	—	21 493	21 493	3 695
10 Milam	22 946	Dec.	6 360	6 360	173	173	5 638	3 410	—	6 474	6 474	302
11 Mills	4 531	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Mitchell	8 016	Dec.	2 954	2 954	—	48	2 906	2 405	—	2 660	2 660	459
13 Montague	17 274	Sept.	3 693	3 693	159	52	3 482	2 127	—	4 257	4 257	257
14 Montgomery	182 201	Dec.	59 670	59 670	405	3 282	55 983	34 104	—	67 972	67 972	6 999
15 Moore	17 865	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
16 Morris	13 200	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17 Motley	1 532	Sept.	536	536	—	66	470	459	—	248	248	—
18 Nacogdoches	54 753	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
19 Navarro	39 926	Sept.	8 221	8 221	10	96	7 510	4 669	—	8 866	8 866	595
20 Newton	13 569	Dec.	3 174	3 174	11	83	3 069	2 562	—	2 721	2 721	79
21 Nolan	16 594	Sept.	3 415	3 415	—	36	3 372	2 399	—	3 459	3 459	—
22 Nueces	291 145	Dec.	124 423	124 423	2 898	7 079	111 462	47 345	—	120 619	120 619	4 044
23 Ochiltree	9 128	Sept.	3 738	3 738	—	284	3 454	3 170	—	1 947	1 947	—
24 Oldham	2 278	(NA)	1 346	1 346	—	34	1 312	795	—	1 177	1 177	116
25 Orange	80 509	Dec.	22 212	22 212	—	850	20 750	15 298	—	18 094	18 094	743
26 Palo Pinto	25 055	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
27 Panola	22 035	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
28 Parker	64 785	Sept.	10 776	10 776	—	50	10 511	8 816	—	10 519	10 519	1 686
29 Parmer	9 863	Dec.	1 605	1 605	—	30	1 575	1 469	—	851	851	29
30 Pecos	14 675	Dec.	14 423	14 392	—	397	13 987	8 253	31	12 163	12 106	865
31 Polk	30 687	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
32 Potter	97 874	Sept.	19 557	19 557	38	384	17 016	13 222	—	21 255	21 255	1 259
33 Presidio	6 637	Dec.	1 522	1 522	184	47	1 290	949	—	1 300	1 300	19
34 Rains	6 715	Sept.	2 189	2 189	—	11	2 147	1 943	—	2 089	2 089	97
35 Randall	89 673	Dec.	13 878	13 878	—	101	11 368	7 377	—	11 987	11 987	641
36 Reagan	4 514	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
37 Real	2 412	Sept.	569	569	—	22	547	522	—	266	266	—
38 Red River	14 317	Dec.	2 654	2 654	—	262	2 392	2 059	—	2 650	2 650	—
39 Reeves	15 852	Dec.	10 851	10 851	6 919	106	3 490	2 743	—	11 043	11 043	171
40 Refugio	7 976	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41 Roberts	1 025	Sept.	982	982	—	12	970	891	—	1 037	1 037	57
42 Robertson	15 511	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
43 Rockwall	25 604	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
44 Runnels	11 294	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45 Rusk	43 735	Dec.	8 854	8 854	230	380	8 244	5 807	—	9 313	9 083	352
46 Sabine	9 586	Sept.	1 612	1 612	—	263	1 349	1 055	—	1 933	1 933	70
47 San Augustine	7 999	Dec.	1 592	1 592	95	110	1 354	1 079	—	1 441	1 441	—
48 San Jacinto	16 372	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49 San Patricio	58 749	Dec.	14 116	14 116	706	2 001	10 338	7 011	—	13 771	13 771	1 253
50 San Saba	5 401	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51 Schleicher	2 990	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52 Scurry	18 634	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
53 Shackelford	3 316	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
54 Shelby	22 034	Sept.	3 949	3 949	—	42	3 730	2 972	—	3 845	3 845	74
55 Sherman	2 858	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56 Smith	151 309	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57 Somervell	5 360	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
58 Starr	40 518	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
59 Stephens	9 010	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60 Sterling	1 438	Sept.	1 622	1 622	—	7	1 615	1 364	—	1 369	1 369	51
61 Stonewall	2 013	Sept.	1 227	1 227	—	15	1 212	1 069	—	1 191	1 191	—
62 Sutton	4 135	Sept.	2 437	2 437	12	48	2 376	1 925	—	2 180	2 180	4
63 Swisher	8 133	Sept.	2 201	2 201	—	105	2 081	1 730	—	2 262	2 262	10
64 Tarrant	1 170 103	Sept.	351 796	351 796	5 799	66 132	271 178	179 098	—	361 410	361 410	37 679
65 Taylor	119 655	Sept.	17 085	17 085	18	348	15 729	12 364	—	16 635	16 635	662
66 Terrell	1 410	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
67 Terry	13 218	Dec.	3 179	3 179	—	196	2 911	2 374	—	4 217	4 217	527
68 Throckmorton	1 880	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
69 Titus	24 009	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
70 Tom Green	98 458	Sept.	19 223	19 223	152	2 491	16 247	10 292	—	17 040	17 040	—
71 Travis	576 407	Sept.	198 664	198 664	1 217	31 590	156 890	98 671	—	228 287	228 287	39 444
72 Trinity	11 445	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
73 Tyler	16 646	Dec.	8 603	8 603	273	276	7 653	3 059	—	8 201	8 201	166
74 Upshur	31 370	Sept.	5 963	5 963	2	828	5 133	4 863	—	5 462	5 462	—
75 Upton	4 447	Dec.	3 796	3 796	—	21	3 465	3 293	—	4 028	4 028	—
76 Uvalde	23 340	Dec.	4 233	4 233	—	1 100	3 133	2 319	—	3 860	3 860	320
77 Val Verde	38 721	Sept.	6 764	6 764	1 923	29	4 812	4 157	—	4 886	4 886	271
78 Van Zandt	37 944	Sept.	7 916	7 916	—	304	7 612	5 514	—	9 382	9 382	1 707
79 Victoria	74 361	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
80 Walker	50 917	Dec.	11 318	11 318	124	1 740	8 987	5 262	—	9 810	9 810	551
81 Waller	23 390	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
82 Ward	13 115	Dec.	12 984	12 984	524	289	11 864	6 134	—	12 349	12 349	385
83 Washington	26 154	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
84 Webb	133 239	Sept.	31 972	31 972	7 478	2 427	21 628	17 286	—	40 320	40 320	11 150

Expenditure—Con.													Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
General expenditure—Con.														
Major functions														
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure				
—	38	228	12	517	76	521	29	183	33	—	—	1 067	1	
—	—	—	—	261	31	379	38	31	34	—	—	426	2	
56	3	—	3	1 359	139	62	7	1	—	—	—	968	3	
—	1	13	—	212	94	—	26	—	—	—	—	—	4	
—	226	—	343	4 182	1 733	1 167	186	298	406	—	2 165	5 831	5	
—	947	—	—	702	33	664	87	—	—	21	2 600	2 509	6	
—	—	—	137	404	468	187	29	7	236	—	1 200	3 376	7	
—	413	—	—	147	147	—	28	—	—	—	—	448	8	
—	179	—	—	1 765	3 353	3 794	320	—	2 546	—	25 680	11 178	9	
—	196	—	286	1 666	708	202	82	—	1 278	—	8 406	1 921	10	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11	
—	35	—	27	1 179	259	164	54	4	—	—	—	1 257	12	
—	—	—	—	1 811	426	404	50	51	95	—	1 072	2 290	13	
—	124	—	—	14 338	13 289	4 554	553	—	15 506	—	169 115	22 570	14	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	15	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16	
(NA)	(NA)	(NA)	(NA)	82	2	28	—	—	—	—	—	—	17	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	18	
—	361	—	238	2 290	990	1 460	95	—	224	—	2 486	3 368	19	
5	94	—	87	927	255	171	42	49	23	—	88	940	20	
—	21	—	31	819	506	48	59	—	—	—	—	—	21	
—	2 879	70 506	1 656	5 832	5 696	8 836	1 668	312	7 690	—	94 083	51 551	22	
—	219	—	—	1	854	—	—	—	—	—	—	1 495	23	
—	14	—	—	189	290	6	44	—	—	—	—	561	24	
—	715	—	406	2 160	1 805	2 469	248	883	226	—	2 784	7 462	25	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	26	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	27	
—	—	—	90	3 767	2 686	—	6	—	210	—	3 560	4 343	28	
—	86	—	—	—	42	189	2	—	—	—	—	1 047	29	
—	83	3 805	260	1 448	703	461	1 215	—	242	57	2 655	7 302	30	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	31	
—	428	—	185	766	5 560	1 640	63	—	1 258	—	14 275	10 223	32	
—	8	—	—	247	182	265	19	—	—	—	—	—	33	
—	18	—	2	803	225	194	18	1	4	—	509	803	34	
—	113	—	28	1 331	2 234	670	98	—	1 282	—	11 965	5 584	35	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	36	
2	—	—	—	30	22	12	—	10	—	—	—	240	37	
—	—	—	—	1 020	404	213	42	—	126	—	1 268	1 114	38	
(NA)	27	—	8	679	448	6 132	176	—	342	—	3 075	4 399	39	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	42	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44	
—	374	—	—	2 635	1 319	827	83	—	597	230	8 300	3 613	45	
—	—	—	—	885	254	3	—	10	27	—	174	669	46	
—	4	—	67	408	229	53	—	—	15	—	455	894	47	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48	
—	1 082	—	733	2 041	2 553	1 373	426	643	336	—	4 600	6 236	49	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	53	
—	45	—	285	1 192	795	37	10	—	158	—	1 575	1 512	54	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	57	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	58	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59	
3	671	—	4	79	121	1	5	9	6	—	85	336	60	
—	3	—	19	427	—	149	30	—	—	—	—	526	61	
—	24	—	98	496	536	46	100	4	—	—	164	90	62	
—	47	—	13	763	201	3	76	20	—	—	—	952	63	
—	7 690	118 187	24 256	11 950	9 582	50 309	3 291	—	47 273	—	638 888	144 137	64	
—	1 395	—	196	1 823	1 737	2 831	160	—	654	—	7 212	6 806	65	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	66	
137	233	—	85	1 259	376	375	302	—	—	—	—	1 685	67	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	68	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	69	
—	1 245	—	2 698	1 471	1 162	1 598	215	89	3 012	—	37 424	8 052	70	
—	13 656	—	27 740	37 891	15 460	31 510	2 874	154	42 410	—	510 975	79 803	71	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	72	
—	10	3 888	—	1 158	597	397	28	64	301	—	3 128	3 635	73	
—	67	—	—	1 734	815	515	—	39	180	—	2 998	92	74	
—	—	—	6	830	508	54	635	1	—	—	—	1 788	75	
—	243	—	59	582	553	267	14	36	8	—	676	2 581	76	
—	28	—	—	945	477	1 160	68	—	184	—	960	—	77	
—	137	—	69	2 962	766	2 302	60	1	294	—	3 900	2 642	78	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	79	
—	338	—	104	1 255	1 536	1 133	65	—	1 656	—	19 906	4 587	80	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	81	
—	244	4 416	41	539	585	867	741	330	498	—	5 483	5 440	82	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	83	
—	2 459	—	756	2 258	3 231	8 341	853	—	2 037	—	25 315	15 760	84	

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

Geographic area	Population, 1990	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					
TEXAS—Con.													
1	Wharton -----	39 955	Dec.	10 860	10 860	88	359	10 395	9 212	—	11 901	11 901	2 010
2	Wheeler -----	5 879	Sept.	2 310	2 310	—	24	2 149	1 595	—	2 514	2 514	130
3	Wichita -----	122 378	Dec.	18 946	18 946	491	677	17 078	10 751	—	18 931	18 931	1 654
4	Wilbarger -----	15 121	Sept.	3 989	3 989	—	57	3 929	2 916	—	3 724	3 724	178
5	Willacy -----	17 705	Sept.	3 432	3 432	15	383	3 034	2 484	—	3 098	3 098	374
6	Williamson -----	139 551	Dec.	21 721	21 721	15	5 215	15 733	11 626	—	22 494	22 494	1 507
7	Wilson -----	22 650	Sept.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
8	Winkler -----	8 626	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
9	Wise -----	34 679	Sept.	8 558	8 558	15	378	8 133	6 112	—	8 804	8 804	411
10	Wood -----	29 380	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
11	Yoakum -----	8 786	Dec.	10 697	10 697	402	60	10 178	7 971	—	9 732	9 732	930
12	Young -----	18 126	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
13	Zapata -----	9 279	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Zavala -----	12 162	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
UTAH													
15	Beaver -----	4 765	Dec.	2 036	2 036	238	769	967	599	—	2 099	2 099	374
16	Box Elder -----	36 485	Dec.	8 721	8 721	866	1 379	6 475	2 371	—	8 465	8 465	1 293
17	Cache -----	70 183	Dec.	10 578	10 578	1 129	1 915	7 096	5 203	—	10 588	10 588	1 121
18	Carbon -----	20 228	Dec.	10 324	10 324	342	1 132	6 704	3 323	—	9 803	9 803	602
19	Daggett -----	690	Dec.	751	751	107	136	508	249	—	783	783	23
20	Davis -----	187 941	Dec.	30 103	30 103	1 605	4 477	23 930	16 530	—	32 210	32 210	5 541
21	Duchesne -----	12 645	Dec.	17 180	17 180	483	973	15 594	3 524	—	17 231	17 231	1 797
22	Emery -----	10 332	Dec.	28 582	28 582	342	1 477	26 763	6 363	—	26 943	26 943	1 356
23	Garfield -----	3 980	Dec.	4 184	4 184	219	2 383	1 582	811	—	4 352	4 352	—
24	Grand -----	6 620	Dec.	4 183	4 183	590	1 503	2 022	1 404	—	4 612	4 612	1 433
25	Iron -----	20 789	Dec.	5 876	5 876	576	940	3 499	2 504	—	6 113	6 113	255
26	Juab -----	5 817	Dec.	3 533	3 533	342	932	2 259	1 047	—	3 775	3 775	433
27	Kane -----	5 169	Dec.	3 040	3 040	233	898	1 909	1 354	—	2 678	2 678	126
28	Millard -----	11 333	Dec.	7 051	7 051	463	1 854	4 734	3 658	—	7 876	7 876	1 288
29	Morgan -----	5 528	Dec.	1 386	1 386	—	188	1 108	865	—	1 301	1 301	—
30	Piute -----	1 277	Dec.	579	579	117	231	230	138	—	602	602	118
31	Rich -----	1 725	Dec.	1 068	1 068	77	255	736	565	—	1 448	1 448	—
32	Salt Lake -----	725 956	Dec.	283 488	283 488	5 796	51 632	224 000	169 215	—	256 452	256 452	16 909
33	San Juan -----	12 621	Dec.	11 975	11 975	2 934	3 057	5 958	3 136	—	9 323	9 323	3 348
34	Sanpete -----	16 259	Dec.	3 670	3 670	383	800	2 395	1 435	—	3 320	3 320	302
35	Sevier -----	15 431	Dec.	6 183	6 183	487	1 998	3 698	2 250	—	5 704	5 704	915
36	Summit -----	15 518	Dec.	11 502	11 502	635	807	10 060	8 423	—	11 917	11 917	4 332
37	Tooele -----	26 601	Dec.	10 250	10 250	1 491	1 786	6 740	2 910	—	11 718	11 718	3 359
38	Uintah -----	22 211	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
39	Utah -----	263 590	Dec.	34 965	34 965	1 994	3 382	29 314	15 053	—	37 058	37 058	2 142
40	Wasatch -----	10 089	Dec.	4 776	4 776	667	598	3 511	2 011	—	5 195	5 195	405
41	Washington -----	48 560	Dec.	9 960	9 960	3 039	788	6 133	3 878	—	9 421	9 421	246
42	Wayne -----	2 177	Dec.	1 378	1 378	152	670	556	307	—	1 127	1 127	159
43	Weber -----	158 330	Dec.	35 441	35 441	120	9 968	25 311	17 306	—	37 440	37 440	4 970
VERMONT													
44	Addison -----	32 953	Jan.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45	Bennington -----	35 845	Jan.	296	296	5	—	291	272	—	267	267	—
46	Caledonia -----	27 846	Jan.	152	152	—	13	139	135	—	122	122	29
47	Chittenden -----	131 761	Jan.	494	494	—	9	485	400	—	539	539	—
48	Essex -----	6 405	Jan.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
49	Franklin -----	39 980	Jan.	238	238	—	—	238	238	—	238	238	—
50	Grand Isle -----	5 318	Jan.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51	Lamoille -----	19 735	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52	Orange -----	26 149	Jan.	163	163	—	—	163	157	—	153	153	—
53	Orleans -----	24 053	Jan.	144	144	—	2	142	137	—	132	132	15
54	Rutland -----	62 142	Jan.	236	236	—	—	236	230	—	236	236	14
55	Washington -----	54 928	Jan.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
56	Windham -----	41 588	Jan.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57	Windsor -----	54 055	Jan.	262	262	—	2	260	230	—	168	168	—

Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.													
Major functions													
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure			
—	776	—	—	3 519	1 326	848	2 419	132	—	—	—	5 814	1
—	1	—	115	659	309	122	39	—	—	—	—	1 011	2
—	877	—	22	2 177	1 872	2 330	124	—	3 267	—	31 650	9 354	3
—	31	—	—	1 021	261	232	280	—	16	—	262	980	4
32	31	—	—	799	710	148	—	—	54	—	670	1 658	5
—	1 577	—	805	5 210	2 385	2 227	76	—	1 663	—	18 875	10 965	6
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	7
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8
—	207	—	429	2 201	2 501	172	99	344	354	—	2 810	2 463	9
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	10
—	52	2 881	35	2 597	517	341	718	—	201	—	2 780	4 056	11
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	14
—	1	—	22	741	429	25	62	—	—	—	—	795	15
—	2 395	—	318	1 543	959	239	288	—	—	—	—	3 967	16
—	26	—	3 334	1 230	1 093	1 218	384	—	258	—	3 170	3 915	17
—	397	—	3 350	1 465	843	240	377	—	1 068	—	16 558	3 565	18
—	—	20	7	128	185	52	39	—	—	—	—	386	19
—	568	—	5 270	2 017	2 251	4 905	2 339	—	3 220	—	37 713	11 667	20
—	33	11 257	143	2 171	536	265	272	—	158	—	549	5 572	21
—	—	—	563	2 045	1 531	361	425	49	18 472	—	240 142	3 094	22
—	—	—	38	2 283	155	149	116	120	125	—	1 303	—	23
—	—	227	102	998	561	203	1 064	55	49	—	1 414	1 362	24
—	—	—	117	907	574	1 627	4	—	189	—	2 188	2 285	25
—	—	—	319	1 087	282	228	88	—	431	—	6 670	912	26
—	—	9	66	1 039	407	156	50	—	51	—	638	1 135	27
—	—	—	525	2 221	1 437	693	514	—	356	—	2 084	2 725	28
—	—	—	94	184	296	28	61	—	—	—	—	524	29
—	—	—	17	204	69	1	13	—	—	—	—	202	30
—	—	—	46	606	141	117	43	—	4	—	64	—	31
—	21	—	53 372	14 324	23 930	17 561	24 550	6 043	15 465	—	193 891	81 156	32
—	272	—	499	2 993	298	664	236	—	36	—	2 350	2 227	33
—	—	—	142	871	560	210	107	—	70	—	1 344	1 600	34
—	—	—	2 333	551	611	456	129	—	12	—	625	2 683	35
—	—	—	628	1 831	448	222	167	—	120	—	6 399	2 499	36
—	—	—	1 715	2 426	990	1 848	202	—	103	—	1 385	3 349	37
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	38
—	54	—	5 754	2 269	4 574	2 202	378	—	5 755	—	55 222	14 967	39
—	—	—	540	713	525	90	263	513	8	—	1 180	1 555	40
—	6	—	3 374	491	718	613	193	—	61	—	560	4 176	41
—	—	—	45	485	122	—	110	—	—	—	—	—	42
—	9 550	—	1 815	2 241	2 882	1 713	1 461	1 457	1 347	—	19 100	14 501	43
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44
—	—	—	—	—	41	—	—	—	—	—	—	78	45
—	—	—	—	—	—	—	—	1	2	—	—	35	46
—	—	—	—	—	95	—	—	—	—	—	—	363	47
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	48
—	—	—	—	—	—	—	—	—	—	—	—	120	49
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51
—	—	—	—	—	—	95	—	—	—	—	—	69	52
—	—	—	—	—	—	49	—	—	—	—	—	57	53
—	—	—	—	—	—	—	—	—	—	—	—	80	54
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	55
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56
—	—	—	—	—	42	—	—	—	—	—	—	131	57

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total	Capital outlay	
				From Federal Government	From State government	Total	Taxes					
VIRGINIA												
1 Accomack	31 703	June	40 505	40 505	286	20 310	19 909	15 070	—	40 830	40 830	3 043
2 Albemarle	68 040	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
3 Alleghany	13 176	June	16 161	15 476	120	3 347	10 466	7 378	685	25 457	24 706	1 070
4 Amelia	8 787	June	10 557	10 557	—	5 949	4 608	3 966	—	9 728	9 728	731
5 Amherst	28 578	June	30 533	29 447	236	16 648	12 563	9 772	1 086	32 357	31 542	5 436
6 Appomattox	12 298	June	12 945	12 945	181	8 381	4 383	3 905	—	12 770	12 770	798
7 Arlington	170 936	June	476 050	405 251	25 439	47 814	331 998	274 816	70 799	538 019	498 083	106 143
8 Augusta	54 677	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
9 Bath	4 799	June	11 848	11 848	539	2 644	8 665	8 030	—	12 353	12 353	2 655
10 Bedford	45 656	June	48 076	48 076	1 731	22 624	20 572	16 885	—	50 749	50 749	5 886
11 Bland	6 514	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
12 Botetourt	24 992	June	29 114	29 114	—	14 714	14 400	11 875	—	27 580	27 580	4 559
13 Brunswick	15 987	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14 Buchanan	31 333	June	50 715	48 619	—	26 381	22 238	19 471	2 096	53 814	48 546	1 336
15 Buckingham	12 873	June	13 076	12 856	25	8 386	4 445	3 749	220	12 890	12 605	1 160
16 Campbell	47 572	June	48 881	48 881	238	29 594	19 012	15 219	—	47 363	47 363	3 700
17 Caroline	19 217	June	25 408	25 228	138	14 189	10 901	9 704	180	31 028	30 621	9 436
18 Carroll	26 594	June	25 744	25 744	10	14 713	7 315	5 347	—	25 433	25 433	1 968
19 Charles City	6 282	June	16 652	16 646	236	4 656	11 754	3 483	6	17 303	17 096	5 476
20 Charlotte	11 688	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
21 Chesterfield	209 274	June	398 899	385 378	780	127 100	256 993	193 783	13 521	416 110	402 038	53 575
22 Clarke	12 101	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
23 Craig	4 372	June	3 669	3 669	174	2 113	1 382	1 241	—	3 836	3 836	51
24 Culpeper	27 791	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25 Cumberland	7 825	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
26 Dickenson	17 620	June	27 916	27 916	10	16 065	11 841	10 116	—	28 189	28 183	1 401
27 Dinwiddie	20 960	June	26 487	26 078	333	14 314	11 428	8 525	409	28 204	25 062	2 640
28 Essex	8 689	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
29 Fairfax	818 584	June	2 228 631	1 931 185	30 917	270 169	1 606 788	1 238 320	297 446	2 018 077	1 851 183	146 463
30 Fauquier	48 741	June	68 468	68 468	1	18 388	50 075	44 251	—	65 096	65 096	4 403
31 Floyd	12 005	June	11 935	11 935	5	7 102	4 828	4 316	—	11 551	11 551	462
32 Fluvanna	12 429	June	15 208	15 088	—	8 194	6 777	5 650	120	15 280	15 173	1 553
33 Franklin	39 549	June	38 723	38 723	5	21 785	16 933	14 674	—	39 774	39 774	4 755
34 Frederick	45 723	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
35 Giles	16 366	June	17 791	17 791	120	10 478	7 193	6 237	—	17 728	17 728	819
36 Gloucester	30 131	June	41 312	39 754	1 749	18 213	19 792	17 573	1 558	39 217	36 618	2 649
37 Goochland	14 163	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
38 Grayson	16 278	June	15 142	15 142	1 069	9 302	4 734	3 827	—	15 044	15 044	1 488
39 Greene	10 297	June	14 129	14 129	256	8 070	5 744	5 222	—	16 383	16 383	3 833
40 Greensville	8 853	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
41 Halifax	29 033	June	31 212	31 174	603	20 180	9 970	8 104	38	41 592	41 547	4 168
42 Hanover	63 306	June	90 276	86 422	600	28 014	53 056	43 954	3 854	96 885	93 651	17 856
43 Henrico	217 881	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
44 Henry	56 942	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
45 Highland	2 635	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
46 Isle of Wight	25 053	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
47 James City	34 859	June	51 576	49 625	2	6 507	43 116	35 754	1 951	55 442	53 413	692
48 King and Queen	6 289	June	7 905	7 905	—	4 542	3 363	2 978	—	8 955	8 955	2 343
49 King George	13 527	June	18 392	18 155	737	7 779	9 620	8 252	237	19 800	19 469	2 097
50 King William	10 913	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
51 Lancaster	10 896	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
52 Lee	24 496	June	29 158	29 158	168	21 823	7 167	6 345	—	30 558	30 558	2 103
53 Loudoun	86 129	June	246 498	241 399	234	33 111	208 054	179 098	5 099	192 263	185 197	13 433
54 Louisa	20 325	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
55 Lunenburg	11 419	June	12 999	12 999	5	8 466	4 528	3 836	—	12 349	12 349	341
56 Madison	11 949	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
57 Mathews	8 348	June	9 029	9 029	220	3 627	5 145	4 590	—	9 214	9 214	790
58 Mecklenburg	29 241	June	27 117	27 117	45	18 556	8 516	7 286	—	28 493	28 493	1 868
59 Middlesex	8 653	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
60 Montgomery	73 913	June	59 324	58 825	9	27 515	31 191	25 550	499	62 888	61 912	7 005
61 Nelson	12 778	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
62 New Kent	10 445	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
63 Northampton	13 061	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
64 Northumberland	10 524	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
65 Nottoway	14 993	June	14 865	14 865	18	9 757	5 090	4 367	—	13 862	13 862	800
66 Orange	21 421	June	24 865	24 865	1	11 404	12 809	11 302	—	24 499	24 499	1 781
67 Page	21 690	June	19 679	19 679	1 338	11 406	6 935	5 356	—	20 990	20 990	3 512
68 Patrick	17 473	June	15 735	15 735	35	9 952	5 748	4 935	—	16 224	16 224	933
69 Pittsylvania	55 655	June	54 064	54 064	3 931	32 399	15 617	12 207	—	57 528	57 528	9 613
70 Powhatan	15 328	June	15 408	15 408	—	7 681	7 727	6 866	—	16 610	16 610	2 720
71 Prince Edward	17 320	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
72 Prince George	27 394	June	34 938	34 640	17	20 580	14 016	10 812	298	34 811	34 494	2 297
73 Prince William	215 686	June	462 094	433 634	8 078	123 037	297 935	255 491	28 460	492 081	461 951	55 753
74 Pulaski	34 496	June	35 258	35 258	208	20 793	14 015	12 008	—	35 022	35 022	2 789
75 Rappahannock	6 622	June	7 669	7 669	24	2 814	4 389	3 983	—	7 981	7 981	439
76 Richmond	7 273	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
77 Roanoke	79 332	June	129 405	124 245	2 557	37 078	83 984	62 560	5 160	128 724	117 626	4 817
78 Rockbridge	18 350	June	23 028	23 028	33	9 721	11 872	8 923	—	28 857	28 857	7 967
79 Rockingham	57 482	June	62 399	61 552	209	29 549	31 794	27 174	847	59 760	58 405	3 865
80 Russell	28 667	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
81 Scott	23 204	June	25 222	25 222	179	18 414	6 629	5 514	—	26 307	26 307	1 349
82 Shenandoah	31 636	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
83 Smyth	32 370	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
84 Southampton	17 550	June	20 601	20 472	—	11 108	8 873	7 161	129	24 588	24 508	6 169

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
25 569	5 381	—	458	—	640	830	834	1 311	336	—	4 179	28 233	1		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	2		
15 862	987	—	206	11	698	526	245	1 181	2 105	751	34 838	15 250	3		
6 978	604	—	220	29	481	9	72	261	102	—	1 801	5 000	4		
19 477	1 096	—	316	16	1 266	95	243	1 442	874	815	16 342	16 521	5		
9 306	632	—	97	—	736	253	112	456	128	—	4 254	7 683	6		
141 735	35 396	—	11 133	23 620	26 746	53 652	19 711	27 002	17 594	39 936	364 309	207 500	7		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	8		
7 956	319	—	109	—	394	200	220	272	437	—	6 498	4 556	9		
36 953	3 356	—	455	—	1 620	668	371	1 080	1 554	—	24 186	26 921	10		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	11		
19 864	1 034	—	—	3	1 468	582	240	1 570	270	—	8 252	13 019	12		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13		
31 508	2 276	—	389	4 727	1 230	672	178	1 270	1 129	5 268	28 392	25 972	14		
9 678	598	—	93	—	480	—	58	472	148	285	5 531	7 201	15		
35 386	2 528	—	398	6	1 276	797	781	565	819	—	15 714	30 479	16		
23 976	1 066	—	365	124	683	685	316	362	773	407	17 325	12 378	17		
18 893	1 358	—	175	—	1 053	124	143	771	364	—	5 170	15 621	18		
10 019	631	—	180	—	242	123	433	1 170	2 459	207	65 595	4 932	19		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	20		
204 559	18 373	—	13 842	1 631	20 157	7 430	6 372	16 609	41 505	14 072	523 455	196 377	21		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22		
2 704	17	—	31	—	301	—	23	63	197	—	2 050	2 423	23		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	25		
17 903	1 673	—	1 236	1 669	962	175	112	706	297	6	7 130	12 109	26		
16 608	1 192	—	237	38	1 395	301	241	933	247	3 142	10 589	13 861	27		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	28		
849 263	89 607	—	76 535	61 714	73 366	22 455	53 261	149 642	97 044	166 894	1 926 906	1 029 902	29		
45 416	1 966	—	771	—	3 001	611	1 083	1 342	3 267	—	52 640	26 216	30		
8 411	453	—	147	—	338	297	90	412	128	—	1 508	6 714	31		
10 965	661	—	168	—	539	3	205	283	138	107	6 379	8 259	32		
29 533	1 364	—	284	—	1 667	755	429	390	645	—	12 420	18 955	33		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	34		
12 851	795	—	164	—	975	149	334	299	135	—	2 063	10 730	35		
26 140	1 166	—	290	—	1 506	602	512	966	646	2 599	46 426	20 845	36		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	37		
9 942	890	—	171	—	823	68	164	453	378	—	3 826	9 089	38		
12 817	499	—	244	—	441	6	78	133	424	—	10 561	8 994	39		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40		
31 709	1 813	—	271	—	1 251	231	203	777	351	45	4 414	26 528	41		
57 597	2 816	—	2 092	—	8 933	1 328	656	4 035	2 770	3 234	67 055	57 679	42		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	43		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	44		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	45		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	46		
30 185	2 572	—	685	335	2 147	—	1 550	2 687	1 873	2 029	31 455	10 238	47		
6 901	644	—	85	—	295	35	43	153	87	—	2 148	3 192	48		
14 328	704	—	238	—	898	61	385	416	462	331	8 984	10 347	49		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	50		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	51		
23 236	2 061	—	276	72	928	392	129	687	545	—	8 238	16 632	52		
93 849	9 506	—	9 592	4 184	7 283	4 350	6 750	5 494	5 931	7 066	142 284	91 938	53		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	54		
9 691	464	—	131	—	443	—	79	276	137	—	4 320	6 653	55		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	56		
5 701	329	—	216	10	451	46	114	281	87	—	2 446	5 106	57		
21 117	1 229	—	305	—	1 790	650	396	692	127	—	4 798	16 966	58		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	59		
43 741	2 581	—	456	—	1 550	1 586	388	3 726	1 487	976	28 061	29 458	60		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	61		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	62		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	63		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	64		
10 897	756	—	98	—	446	5	62	316	118	—	2 160	8 511	65		
18 540	923	—	310	—	847	20	169	300	473	—	6 766	14 602	66		
16 272	787	—	173	2	403	382	43	463	260	—	8 733	11 000	67		
12 110	605	—	188	—	650	321	335	420	49	—	1 425	10 798	68		
41 395	2 359	—	250	14	1 044	1 703	646	947	477	—	7 986	5 098	69		
10 891	439	—	225	—	551	15	71	346	414	—	10 734	7 337	70		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	71		
24 167	1 154	—	237	18	1 776	230	249	819	950	317	16 593	15 951	72		
254 847	12 996	—	14 896	17 391	24 621	13 915	12 912	4 042	20 356	30 130	314 657	250 682	73		
23 913	2 403	—	407	—	2 137	457	161	306	631	—	11 593	26 137	74		
4 736	404	—	874	—	265	331	2	467	112	—	1 490	4 000	75		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	76		
67 721	3 049	—	726	158	5 136	2 721	1 424	7 072	13 108	11 098	259 359	72 500	77		
20 303	162	—	257	9	912	261	470	1 332	1 804	—	29 142	12 307	78		
44 437	1 548	—	491	50	1 467	2 261	649	672	1 938	1 355	33 376	33 132	79		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	80		
20 327	1 482	—	234	11	860	413	191	511	332	—	8 074	12 680	81		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	82		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	83		
15 626	1 431	—	319	65	788	728	73	832	537	80	10 989	10 652	84		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
				Total	Intergovernmental revenue		General revenue from own sources				Total	Total	Capital outlay
					From Federal Government	From State government	Total	Taxes					
VIRGINIA—Con.													
1	Spotsylvania -----	57 403	June	90 050	86 338	6	31 899	54 433	43 878	3 712	97 087	93 933	21 601
2	Stafford -----	61 236	June	103 303	96 953	2	38 708	58 243	49 572	6 350	116 433	108 843	20 003
3	Surry -----	6 145	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
4	Sussex -----	10 248	June	11 985	11 985	—	6 946	5 039	4 104	—	12 419	12 419	695
5	Tazewell -----	45 960	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
6	Warren -----	26 142	June	26 554	26 554	470	14 323	11 761	10 437	—	27 714	27 714	3 499
7	Washington -----	45 887	June	48 062	48 062	467	28 287	18 971	16 118	—	47 074	47 074	4 887
8	Westmoreland -----	15 480	June	17 401	17 401	—	7 517	9 884	7 320	—	16 329	16 329	2 543
9	Wise -----	39 573	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
10	Wythe -----	25 466	June	31 205	30 935	28	18 694	12 213	10 976	270	30 962	30 078	2 873
11	York -----	42 422	June	76 849	76 628	107	32 846	43 527	29 718	221	76 790	76 327	7 521
WASHINGTON													
12	Adams -----	13 603	Dec.	8 613	8 613	21	4 045	4 067	2 288	—	8 523	8 523	421
13	Asotin -----	17 605	Dec.	6 181	6 181	—	2 641	3 328	1 575	—	6 585	6 585	1 121
14	Benton -----	112 560	Dec.	24 216	24 216	15	8 466	13 493	10 655	—	23 231	23 231	866
15	Chelan -----	52 250	Dec.	19 117	19 117	11	6 535	11 778	8 728	—	16 971	16 971	742
16	Clallam -----	56 464	Dec.	25 735	25 735	—	3 447	21 900	10 433	—	22 617	22 589	800
17	Clark -----	238 053	Dec.	83 567	83 522	1 030	20 210	60 744	45 046	45	82 924	82 323	14 051
18	Columbia -----	4 024	Dec.	4 609	4 609	92	3 137	1 327	688	—	4 568	4 568	84
19	Cowlitz -----	82 119	Dec.	43 347	43 023	—	10 899	31 601	20 143	324	39 080	38 761	5 554
20	Douglas -----	26 205	Dec.	12 118	12 118	—	6 252	5 435	4 299	—	12 607	12 607	1 920
21	Ferry -----	6 295	Dec.	5 810	5 810	44	3 465	2 097	1 695	—	6 571	6 437	1 253
22	Franklin -----	37 473	Dec.	11 117	11 117	—	2 711	7 248	5 090	—	13 712	13 712	1 994
23	Garfield -----	2 248	Dec.	3 214	3 214	2	2 414	749	468	—	2 545	2 545	152
24	Grant -----	54 758	Dec.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
25	Grays Harbor -----	64 175	Dec.	26 659	26 634	44	7 622	18 450	11 087	25	26 889	26 867	904
26	Island -----	60 195	Dec.	20 921	20 875	—	6 514	13 751	9 478	46	21 584	20 361	2 160
27	Jefferson -----	20 146	Dec.	13 541	13 541	—	4 303	8 830	5 699	—	15 441	15 441	3 477
28	King -----	1 507 319	Dec.	701 129	701 129	13 304	117 896	522 603	339 026	—	717 067	717 067	118 100
29	Kitsap -----	189 731	Dec.	65 420	65 420	20	19 631	43 843	29 417	—	55 361	55 361	7 355
30	Kittitas -----	26 725	Dec.	11 741	11 741	49	3 644	7 304	4 952	—	13 305	12 961	3 032
31	Klickitat -----	16 616	Dec.	10 948	10 948	—	3 945	6 854	3 473	—	8 174	8 174	413
32	Lewis -----	59 358	Dec.	28 868	28 868	6	8 672	18 799	14 084	—	28 529	28 529	6 022
33	Lincoln -----	8 864	Dec.	8 559	8 559	—	5 517	2 950	1 991	—	8 303	8 303	270
34	Mason -----	38 341	Dec.	17 313	17 117	—	4 690	12 290	9 362	196	18 259	18 076	4 102
35	Okanogan -----	33 350	Dec.	15 344	15 344	425	7 785	6 531	4 244	—	15 441	15 441	1 058
36	Pacific -----	18 882	Dec.	10 959	10 959	4	3 599	7 019	5 303	—	9 808	9 808	396
37	Pend Oreille -----	8 915	Dec.	7 750	7 750	138	3 435	3 635	3 034	—	9 753	9 753	3 624
38	Pierce -----	586 203	Dec.	211 670	211 670	7 652	52 140	141 682	90 870	—	217 946	217 946	30 853
39	San Juan -----	10 035	Dec.	9 801	9 801	—	3 504	6 028	4 824	—	10 492	9 755	646
40	Skagit -----	79 555	Dec.	42 202	42 202	44	6 925	34 749	18 533	—	40 674	40 674	6 107
41	Skamania -----	8 289	Dec.	13 243	13 243	119	8 045	4 849	1 295	—	12 852	12 852	4 265
42	Snohomish -----	465 642	Dec.	156 660	156 660	2 137	30 894	122 002	70 988	—	180 555	178 330	54 184
43	Spokane -----	361 364	Dec.	124 330	124 330	10 999	23 729	82 812	53 443	—	120 401	120 401	19 749
44	Stevens -----	30 948	Dec.	13 308	13 308	13	5 971	6 955	5 233	—	15 071	15 071	3 404
45	Thurston -----	161 238	Dec.	62 900	62 238	127	18 284	41 469	27 947	662	63 034	62 443	10 855
46	Wahkiakum -----	3 327	Dec.	4 489	4 489	41	1 292	3 032	1 452	—	3 316	3 316	424
47	Walla Walla -----	48 439	Dec.	14 024	14 024	58	5 140	8 419	6 685	—	15 299	15 299	526
48	Whatcom -----	127 780	Dec.	51 724	51 724	—	12 155	38 405	24 772	—	53 454	53 454	6 274
49	Whitman -----	38 775	Dec.	12 735	12 735	—	6 394	6 197	3 744	—	11 341	11 339	265
50	Yakima -----	188 823	Dec.	45 201	45 104	50	14 599	27 957	19 829	97	45 475	45 149	3 599

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
68 127	1 563	—	1 082	—	1 655	245	766	5 395	5 381	3 154	92 060	42 434	1		
72 981	3 323	—	634	2 275	3 560	1 152	1 727	—	4 593	7 590	107 062	52 180	2		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	3		
7 524	950	—	164	—	880	252	40	232	24	—	176	6 427	4		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	5		
19 721	1 251	—	438	156	1 327	910	341	714	128	—	3 006	14 452	6		
35 052	2 546	—	503	86	1 802	400	112	797	402	—	9 380	23 292	7		
9 202	931	—	236	—	773	430	333	510	151	—	3 158	7 560	8		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	9		
19 364	1 610	—	333	—	1 135	464	290	813	796	884	12 256	15 434	10		
42 025	1 954	—	1 016	124	1 719	673	878	2 076	8 148	463	105 374	36 986	11		
15	—	—	327	3 621	747	548	308	132	18	—	250	3 768	12		
41	—	—	712	1 264	374	411	186	1 142	143	—	3 768	3 085	13		
—	—	—	3 273	3 140	2 408	3 969	275	113	172	—	1 651	11 143	14		
—	—	—	301	3 390	3 337	1 687	690	344	—	—	—	7 518	15		
—	—	—	1 825	5 644	2 656	2 351	977	414	69	28	425	10 224	16		
97	1 190	—	5 690	18 958	8 968	9 225	6 511	1 254	2 127	601	39 888	29 487	17		
3	70	16	833	1 232	309	19	213	170	18	—	—	1 450	18		
—	—	—	2 395	8 590	3 965	3 471	5 896	5 813	287	319	885	14 804	19		
89	—	—	1 953	3 121	1 413	513	596	218	86	—	1 698	4 237	20		
3	—	—	364	2 958	674	243	251	34	45	134	616	2 008	21		
—	—	—	28	4 505	1 527	1 572	1 301	82	28	—	2 750	4 869	22		
45	3	—	228	1 022	275	25	54	55	9	—	168	1 352	23		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	24		
142	—	—	2 913	7 956	3 257	2 645	1 091	868	45	22	737	11 630	25		
—	—	—	1 736	7 235	2 088	1 355	664	723	37	1 223	1 834	10 071	26		
—	—	—	1 588	5 934	942	599	1 165	862	19	—	—	4 957	27		
458	758	4 287	129 143	68 133	48 449	54 563	91 410	54 029	53 328	—	641 365	249 550	28		
4	7	—	1 052	10 319	5 816	3 756	3 111	4 659	1 729	—	18 957	21 347	29		
2	—	—	1 271	4 167	1 352	1 180	889	173	4	344	496	4 674	30		
—	2	—	64	2 735	1 008	611	301	418	25	—	34	3 527	31		
7	—	—	585	11 520	3 407	2 494	2 009	412	42	—	376	10 160	32		
58	—	—	618	4 117	704	280	62	32	18	—	—	4 382	33		
—	—	—	966	5 836	2 265	1 437	583	1 639	—	183	—	6 318	34		
—	—	—	1 563	3 966	1 669	1 122	1 417	924	194	—	1 950	5 572	35		
—	—	—	985	2 167	1 090	654	577	—	51	—	812	5 552	36		
3	—	—	537	3 763	703	240	222	289	73	—	2 335	1 627	37		
—	2 413	—	43 729	30 160	23 583	17 550	6 783	30 761	6 010	—	84 073	78 472	38		
38	—	—	693	3 462	948	201	424	456	50	737	714	5 469	39		
—	—	—	2 496	9 750	2 489	2 820	2 040	4 157	678	—	7 525	14 946	40		
77	90	—	250	2 305	1 201	565	732	511	—	—	—	3 865	41		
8	5 702	—	4 095	32 339	15 362	14 075	10 582	36 786	3 229	2 225	65 855	66 116	42		
—	4	—	2 655	14 163	12 060	17 676	5 719	11 385	4 400	—	57 939	45 907	43		
—	—	—	1 692	6 483	1 262	583	373	584	95	—	4 984	4 830	44		
—	—	—	5 369	9 996	8 315	1 938	3 559	9 041	365	591	23 045	24 664	45		
38	—	—	186	1 268	438	142	138	65	—	—	—	972	46		
101	—	—	1 963	5 991	1 852	495	794	4	—	—	—	3 956	47		
164	—	11	5 064	12 528	4 172	3 969	5 697	2 384	811	—	21 486	19 692	48		
—	—	—	1 530	3 927	771	592	608	786	—	2	—	6 410	49		
4	201	—	988	6 183	5 204	8 865	1 519	2 305	597	326	11 300	22 861	50		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

Geographic area	Population, 1990	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						
WEST VIRGINIA													
1	Barbour -----	15 699	June	5 633	5 633	—	499	5 131	755	—	5 634	5 634	40
2	Berkeley -----	59 253	June	9 171	9 171	84	466	8 599	3 816	—	9 083	9 083	247
3	Boone -----	25 870	June	12 129	12 129	—	3 173	8 956	2 234	—	12 068	12 068	1 698
4	Braxton -----	12 998	June	1 526	1 526	20	225	1 281	997	—	1 685	1 685	31
5	Brooke -----	26 992	June	5 457	5 457	—	359	5 090	2 481	—	5 283	5 283	156
6	Cabell -----	96 827	June	20 668	20 668	153	4 052	16 229	8 836	—	19 646	19 646	456
7	Calhoun -----	7 885	June	926	926	—	17	909	731	—	866	866	19
8	Clay -----	9 983	June	1 812	1 812	—	637	1 175	738	—	2 068	2 068	26
9	Doddridge -----	6 994	June	865	865	—	108	757	443	—	1 098	1 098	37
10	Fayette -----	47 952	June	13 149	13 149	63	790	12 281	3 662	—	12 588	12 588	232
11	Gilmer -----	7 669	June	1 350	1 350	—	109	1 233	945	—	1 635	1 635	28
12	Grant -----	10 428	June	26 482	26 482	241	770	25 471	1 612	—	24 725	24 725	424
13	Greenbrier -----	34 693	June	7 271	7 271	76	426	6 769	1 814	—	7 379	7 379	6
14	Hampshire -----	16 498	June	1 808	1 808	3	162	1 643	1 223	—	1 926	1 926	199
15	Hancock -----	35 233	June	4 291	4 291	—	241	4 050	3 084	—	4 246	4 246	27
16	Hardy -----	10 977	June	1 362	1 362	39	164	1 158	904	—	1 385	1 385	106
17	Harrison -----	69 371	June	9 600	9 600	23	851	8 701	5 270	—	9 504	9 504	420
18	Jackson -----	25 938	June	7 024	7 024	304	799	5 878	2 375	—	7 162	7 162	588
19	Jefferson -----	35 926	June	5 353	5 353	7	353	4 991	2 734	—	5 512	5 512	130
20	Kanawha -----	207 619	June	63 291	63 291	424	2 828	59 656	24 167	—	62 698	62 698	1 151
21	Lewis -----	17 223	June	2 842	2 842	4	216	2 622	1 470	—	3 196	3 196	151
22	Lincoln -----	21 382	June	1 367	1 367	—	255	1 112	814	—	1 440	1 440	72
23	Logan -----	43 032	June	6 191	6 191	53	2 125	4 011	3 425	—	5 934	5 934	223
24	McDowell -----	35 233	June	2 871	2 871	—	641	2 230	1 422	—	2 670	2 670	9
25	Marion -----	57 249	June	48 324	48 324	—	942	47 376	4 532	—	47 624	47 624	427
26	Marshall -----	37 356	June	18 783	18 783	—	1 202	17 581	3 774	—	18 545	18 545	342
27	Mason -----	25 178	June	19 832	19 832	37	252	19 542	1 981	—	19 713	19 713	52
28	Mercer -----	64 980	June	10 278	10 278	—	655	9 552	5 081	—	11 625	11 625	3 761
29	Mineral -----	26 697	June	3 401	3 401	—	376	3 025	1 897	—	3 228	3 204	258
30	Mingo -----	33 739	June	5 099	5 099	87	2 172	2 840	2 328	—	4 663	4 663	42
31	Monongalia -----	75 509	June	23 780	23 700	395	2 727	20 573	5 054	80	25 568	25 167	702
32	Monroe -----	12 406	June	432	432	—	213	195	84	—	471	471	—
33	Morgan -----	12 128	June	6 701	6 701	—	117	6 584	1 126	—	6 398	6 398	337
34	Nicholas -----	26 775	June	4 545	4 545	42	1 015	3 488	1 675	—	4 607	4 607	139
35	Ohio -----	50 871	June	11 522	11 522	798	1 523	9 166	2 999	—	11 468	11 468	704
36	Pendleton -----	8 054	June	1 005	1 005	110	76	819	520	—	899	899	26
37	Pleasants -----	7 546	June	14 662	14 662	—	160	14 502	1 594	—	14 456	14 384	40
38	Pocahontas -----	9 008	June	5 416	5 416	256	106	5 054	1 120	—	5 771	5 771	68
39	Preston -----	29 037	June	3 365	3 365	1	595	2 769	1 896	—	3 419	3 419	128
40	Putnam -----	42 835	June	13 246	13 246	42	384	12 820	3 784	—	13 598	13 527	278
41	Raleigh -----	76 819	June	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
42	Randolph -----	27 803	June	3 143	3 143	152	788	2 194	1 374	—	3 090	3 090	10
43	Ritchie -----	10 233	June	1 129	1 129	—	40	1 089	691	—	1 223	1 223	4
44	Roane -----	15 120	June	1 721	1 721	—	31	1 690	1 130	—	1 748	1 748	173
45	Summers -----	14 204	June	7 169	7 169	80	148	6 938	659	—	7 343	7 343	1
46	Taylor -----	15 144	June	1 486	1 486	2	166	1 318	867	—	1 578	1 578	54
47	Tucker -----	7 728	June	1 330	1 330	71	156	1 102	897	—	1 310	1 310	39
48	Tyler -----	9 796	June	1 683	1 683	2	162	1 519	741	—	1 585	1 585	36
49	Upshur -----	22 867	June	2 742	2 742	263	254	2 225	1 468	—	2 877	2 877	270
50	Wayne -----	41 636	June	5 692	5 692	—	503	5 189	2 320	—	5 737	5 737	218
51	Webster -----	10 729	June	1 329	1 329	49	351	929	770	—	1 443	1 443	55
52	Wetzel -----	19 258	June	12 977	12 977	14	233	12 730	1 319	—	13 078	13 078	197
53	Wirt -----	5 192	June	429	429	—	10	419	254	—	473	473	12
54	Wood -----	86 915	June	18 195	18 195	—	2 225	15 911	5 369	—	18 130	18 130	619
55	Wyoming -----	28 990	June	3 640	3 640	12	774	2 854	1 704	—	3 483	3 483	268

Expenditure—Con.															
General expenditure—Con.															
Major functions															
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages			
—	—	—	796	—	97	114	23	—	3 625	—	47 880	1 404	1		
—	—	—	757	—	745	882	60	—	2 899	—	34 400	2 816	2		
—	18	4 486	837	—	350	446	472	540	102	—	1 052	5 500	3		
—	—	—	180	—	92	142	24	—	—	—	—	1 059	4		
—	—	—	1 012	—	459	164	69	—	1 897	—	28 330	1 907	5		
—	—	—	6 857	—	952	1 521	300	—	2 462	—	32 483	7 568	6		
—	—	—	5	—	21	136	—	—	—	—	—	443	7		
—	—	—	1 071	—	98	52	17	—	—	—	—	1 077	8		
—	—	—	319	—	22	97	38	—	3	—	—	712	9		
—	—	—	282	—	670	575	160	—	7 579	—	93 753	2 848	10		
—	—	—	354	—	84	121	54	1	—	—	—	959	11		
—	—	12 098	475	—	114	128	90	—	10 074	—	152 401	6 592	12		
—	—	—	1 635	—	358	326	74	77	1 342	—	14 127	2 603	13		
—	—	—	249	—	110	195	83	—	—	—	—	803	14		
—	—	—	305	12	791	210	—	—	324	—	3 978	2 380	15		
—	—	—	273	—	70	111	72	—	—	—	—	507	16		
—	—	—	2 006	—	817	644	209	—	503	—	14 828	6 213	17		
—	—	—	1 691	—	233	222	58	—	1 981	—	29 237	2 931	18		
—	—	—	789	—	298	497	124	—	1 397	—	13 967	2 262	19		
—	—	—	7 379	—	2 566	2 621	1 522	—	27 023	—	367 913	17 173	20		
—	—	—	931	—	297	275	59	—	—	—	—	1 842	21		
—	—	—	161	—	102	75	—	—	—	—	—	835	22		
—	7	—	1 441	—	442	427	141	24	—	—	—	2 492	23		
—	—	—	229	—	188	745	—	—	—	—	—	1 672	24		
—	3	—	1 173	—	734	573	115	—	40 807	—	570 530	3 904	25		
—	—	—	760	—	644	192	295	—	13 359	—	191 643	3 058	26		
—	5	—	289	—	385	297	66	—	16 999	—	219 610	1 698	27		
—	—	—	784	—	582	573	143	2 526	2 562	—	40 246	2 546	28		
—	2	—	452	—	137	221	45	—	—	24	—	1 305	29		
—	—	—	682	—	513	635	37	37	—	—	—	2 548	30		
—	61	—	5 403	595	814	824	598	45	11 627	401	149 495	7 590	31		
—	—	—	58	—	94	22	9	2	—	—	—	315	32		
—	—	4 269	170	—	123	155	12	56	574	—	8 042	2 630	33		
—	—	—	1 541	—	475	425	—	—	206	—	3 036	2 585	34		
—	9	—	803	—	593	460	529	66	4 118	—	77 975	2 589	35		
—	—	—	123	—	62	67	32	—	20	—	170	483	36		
—	1	—	46	—	129	151	258	—	12 630	72	185 405	1 083	37		
—	—	3 779	166	—	165	151	24	35	297	—	4 318	2 288	38		
—	—	—	506	—	365	423	60	—	460	—	4 598	1 803	39		
—	5	—	1 254	—	713	524	207	—	7 876	71	95 288	3 537	40		
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41		
—	3	—	820	—	81	199	139	—	351	—	24 347	1 735	42		
—	—	—	10	—	101	142	24	—	50	—	262	479	43		
6	—	—	6	—	118	123	37	—	339	—	3 724	534	44		
—	—	5 984	142	—	58	160	43	—	33	—	445	3 349	45		
—	—	—	266	—	94	262	—	—	92	—	1 156	769	46		
—	—	—	97	—	50	17	135	—	—	—	—	565	47		
—	—	—	148	—	71	92	5	—	588	—	8 486	531	48		
—	8	—	262	—	176	250	79	7	170	—	2 630	1 131	49		
—	—	14	1 051	—	561	185	43	—	2 140	—	18 099	2 281	50		
—	—	—	155	—	95	89	—	30	—	—	—	717	51		
—	—	10 537	349	—	142	262	84	14	484	—	7 325	5 131	52		
—	—	—	1	—	10	54	—	—	—	—	—	298	53		
—	1	—	4 646	—	1 087	914	179	—	5 150	—	66 877	6 447	54		
—	19	—	284	4	379	279	18	391	—	—	—	2 111	55		

Table 13. **Finances of Individual County Governments by State: 1991-1992—Con.**

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				General revenue				Utility, liquor, store, and employee retirement revenue	General expenditure				
				Total	Total	Intergovernmental revenue			Total	Taxes	Total	Capital outlay	
						From Federal Government	From State government						General revenue from own sources
WISCONSIN													
1	Adams -----	15 682	Dec.	11 326	11 326	—	4 618	6 246	4 934	—	11 374	11 374	1 537
2	Ashland -----	16 307	Dec.	8 330	8 330	—	5 061	2 995	2 272	—	8 556	8 552	694
3	Barron -----	40 750	Dec.	20 503	20 503	—	9 700	10 192	5 918	—	22 930	22 930	2 229
4	Bayfield -----	14 008	Dec.	10 349	10 349	13	4 795	5 396	3 518	—	11 562	11 560	933
5	Brown -----	194 594	Dec.	98 819	98 819	603	41 656	53 262	22 681	—	108 754	108 754	11 231
6	Buffalo -----	13 584	Dec.	9 071	9 071	—	5 318	3 236	2 475	—	10 613	10 613	1 734
7	Burnett -----	13 084	Dec.	8 951	8 951	—	3 676	4 963	3 222	—	9 654	9 654	1 092
8	Calumet -----	34 291	Dec.	14 297	14 297	—	6 492	7 472	3 413	—	16 788	16 788	2 090
9	Chippewa -----	52 360	Dec.	24 745	24 745	299	13 540	9 663	5 780	—	30 105	30 105	7 450
10	Clark -----	31 647	Dec.	26 515	26 515	—	8 412	17 989	5 175	—	25 631	25 631	2 093
11	Columbia -----	45 088	Dec.	25 889	25 889	1	10 461	13 463	5 686	—	41 556	41 556	9 084
12	Crawford -----	15 940	Dec.	9 246	9 246	—	4 765	4 131	2 326	—	10 217	10 217	866
13	Dane -----	367 085	Dec.	170 699	170 699	633	72 649	92 725	61 890	—	168 515	168 515	7 941
14	Dodge -----	76 559	Dec.	42 375	42 375	4	15 547	25 921	10 826	—	46 975	46 975	6 031
15	Door -----	25 690	Dec.	17 367	17 367	—	5 869	9 691	7 362	—	22 547	22 547	5 344
16	Douglas -----	41 758	Dec.	24 751	24 751	—	16 029	8 480	4 937	—	27 336	27 336	2 143
17	Dunn -----	35 909	Dec.	27 645	27 645	—	9 714	16 796	6 270	—	28 162	28 162	2 862
18	Eau Claire -----	85 183	Dec.	45 143	45 143	399	20 808	20 084	8 458	—	47 560	47 560	3 318
19	Florence -----	4 590	Dec.	4 320	4 320	5	2 302	1 986	1 347	—	4 157	4 157	556
20	Fond Du Lac -----	90 083	Dec.	40 997	40 997	9	17 281	22 450	9 131	—	43 718	43 718	1 997
21	Forest -----	8 776	Dec.	5 974	5 974	9	3 566	2 104	1 329	—	5 630	5 630	912
22	Grant -----	49 264	Dec.	24 092	24 092	445	8 767	14 112	3 901	—	24 347	24 347	1 480
23	Green -----	30 339	Dec.	19 662	19 662	208	5 987	12 077	5 658	—	21 492	21 492	2 275
24	Green Lake -----	18 651	Dec.	8 700	8 700	—	3 371	4 068	3 887	—	8 748	8 748	570
25	Iowa -----	20 150	Dec.	9 966	9 966	—	3 463	5 859	3 480	—	10 436	10 436	2 895
26	Iron -----	6 153	Dec.	4 566	4 566	—	2 840	1 663	1 144	—	4 478	4 478	648
27	Jackson -----	16 588	Dec.	16 808	16 808	—	7 075	9 286	2 881	—	16 528	16 528	1 110
28	Jefferson -----	67 783	Dec.	36 799	36 799	—	15 163	20 799	9 209	—	45 722	45 722	14 052
29	Juneau -----	21 650	Dec.	12 473	12 473	—	6 156	5 669	2 784	—	13 252	13 252	906
30	Kenosha -----	128 181	Dec.	66 785	66 785	2 186	34 100	28 899	18 585	—	65 738	65 738	2 084
31	Kewaunee -----	18 878	Dec.	10 856	10 856	56	5 413	3 943	2 833	—	12 934	12 934	308
32	La Crosse -----	97 904	Dec.	59 714	59 714	97	20 758	37 593	14 422	—	54 573	54 573	3 092
33	Lafayette -----	16 076	Jan.	14 361	14 361	45	3 588	9 890	3 452	—	14 918	14 918	1 263
34	Langlade -----	19 505	Dec.	12 622	12 622	—	6 046	5 725	3 283	—	13 491	13 491	1 873
35	Lincoln -----	26 993	Dec.	20 172	20 172	202	7 419	11 710	4 669	—	19 676	19 676	151
36	Manitowoc -----	80 421	Dec.	44 612	44 612	411	19 545	21 709	10 399	—	49 750	49 750	8 597
37	Marathon -----	115 400	Dec.	80 741	80 741	1 714	29 300	47 275	20 394	—	82 099	82 099	6 300
38	Marinette -----	40 548	Dec.	26 683	26 683	39	10 062	14 846	5 539	—	32 116	32 116	6 378
39	Marquette -----	12 321	Dec.	8 087	8 087	—	2 999	4 239	2 945	—	9 898	9 898	1 730
40	Menominee -----	3 890	Dec.	5 257	5 257	5	3 814	994	692	—	5 484	5 484	215
41	Milwaukee -----	959 275	Dec.	962 438	844 497	33 274	353 531	436 547	158 260	117 941	943 869	821 567	145 348
42	Monroe -----	36 633	Dec.	22 795	22 795	—	10 003	11 685	4 807	—	25 780	25 780	1 580
43	Oconto -----	30 226	Dec.	15 387	15 387	9	6 536	7 441	4 716	—	17 103	17 103	4 632
44	Oneida -----	31 679	Sept.	15 336	15 336	—	5 510	9 038	5 962	—	16 905	16 905	3 859
45	Outagamie -----	140 510	Dec.	70 480	70 480	410	24 945	42 064	20 281	—	83 631	83 631	22 287
46	Ozaukee -----	72 831	Dec.	30 910	30 910	—	8 409	21 300	10 747	—	39 581	39 581	12 682
47	Pepin -----	7 107	Dec.	5 848	5 848	—	3 179	2 203	1 557	—	6 747	6 747	895
48	Pierce -----	32 765	Dec.	17 097	17 097	—	8 650	7 001	4 834	—	19 734	19 734	3 207
49	Polk -----	34 773	Dec.	19 783	19 783	458	8 056	10 683	5 329	—	22 672	22 672	2 225
50	Portage -----	61 405	Dec.	32 580	32 580	47	13 591	18 375	9 925	—	35 081	35 081	3 700
51	Price -----	15 600	Dec.	9 641	9 641	61	5 440	3 924	2 777	—	10 233	10 233	868
52	Racine -----	175 034	Dec.	83 889	83 889	3 727	43 407	35 458	21 668	—	81 152	81 152	4 165
53	Richland -----	17 521	Dec.	14 377	14 377	120	5 417	8 379	3 704	—	13 966	13 966	1 008
54	Rock -----	139 510	Dec.	86 559	86 559	2 588	43 271	38 164	16 391	—	78 690	78 690	3 889
55	Rusk -----	15 079	Dec.	17 176	17 176	112	5 864	10 706	1 916	—	17 147	17 095	1 011
56	St Croix -----	50 251	Dec.	31 369	31 369	13	9 951	19 053	10 297	—	34 129	34 129	2 673
57	Sauk -----	46 975	Dec.	29 536	29 536	48	10 919	17 747	7 261	—	29 328	29 328	3 534
58	Sawyer -----	14 181	Dec.	10 370	10 370	5	4 599	5 226	3 645	—	11 005	11 005	578
59	Shawano -----	37 157	Dec.	18 939	18 939	141	7 477	10 197	4 953	—	21 203	21 203	2 401
60	Sheboygan -----	103 877	Dec.	72 165	72 165	157	25 840	44 673	17 690	—	68 486	68 486	4 858
61	Taylor -----	18 901	Dec.	9 654	9 654	198	5 263	3 871	2 554	—	10 751	10 751	731
62	Trempealeau -----	25 263	Dec.	20 198	20 198	—	7 933	10 744	3 689	—	19 458	19 458	2 507
63	Vernon -----	25 617	Dec.	15 497	15 497	366	6 854	7 937	3 532	—	15 142	15 142	1 633
64	Vilas -----	17 707	Dec.	10 401	10 401	—	4 997	5 200	4 349	—	11 410	11 410	1 487
65	Walworth -----	75 000	Dec.	75 151	75 151	398	16 109	57 974	17 645	—	85 771	85 771	7 071
66	Washburn -----	13 772	Dec.	8 968	8 968	—	4 342	4 130	2 653	—	10 741	10 741	2 625
67	Washington -----	95 328	Dec.	39 541	39 541	6	14 333	24 833	12 363	—	44 467	44 467	5 089
68	Waukesha -----	304 715	Dec.	103 207	103 207	1 879	38 199	61 025	43 673	—	105 424	105 424	19 009
69	Waupaca -----	46 104	Dec.	24 436	24 436	1	9 265	13 685	7 254	—	30 208	30 208	4 769
70	Waushara -----	19 385	Dec.	11 868	11 868	—	5 115	5 969	4 466	—	13 021	13 021	1 128
71	Winnebago -----	140 320	Dec.	73 026	73 026	—	26 632	43 645	18 733	—	74 943	74 943	7 229
72	Wood -----	73 605	Dec.	41 058	41 058	1 387	15 452	20 420	9 582	—	42 720	42 720	1 288

Expenditure—Con.																
General expenditure—Con.																
Major functions																
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages				
1	2 015	—	1 405	2 568	1 233	325	862	1 017	46	—	611	3 782	1			
—	2 988	—	402	2 549	608	393	327	12	59	4	727	2 607	2			
—	4 504	—	3 772	6 510	1 124	366	1 166	1 802	472	—	5 025	5 596	3			
—	1 422	—	2 312	3 645	1 327	227	879	—	203	2	2 743	3 216	4			
3 270	25 236	—	21 734	12 921	7 840	2 890	4 420	3 113	2 549	—	36 615	33 941	5			
—	1 577	—	929	4 889	470	298	796	178	209	—	2 938	2 811	6			
—	1 631	—	1 290	2 563	646	421	656	—	424	—	4 093	2 779	7			
962	4 227	—	2 451	4 363	1 307	265	975	71	45	—	450	5 622	8			
—	4 744	—	5 581	7 747	1 778	481	1 315	145	650	—	10 414	8 187	9			
—	12 358	—	4 547	2 554	1 278	507	1 264	41	581	—	6 185	11 024	10			
—	18 602	—	2 137	7 809	2 536	2 912	832	2 483	824	—	10 950	9 481	11			
—	3 318	—	733	3 217	540	505	382	—	—	—	—	2 664	12			
10	70 936	—	12 850	13 028	13 614	8 912	8 282	3 953	2 030	—	30 658	47 725	13			
—	19 881	—	5 522	9 742	2 794	1 159	1 270	161	555	—	3 542	16 999	14			
—	2 207	—	2 880	5 673	1 480	734	1 400	891	211	—	4 616	6 486	15			
—	8 335	—	6 690	3 322	2 203	714	1 044	108	130	—	6 049	9 008	16			
—	7 292	—	6 656	7 344	943	483	1 080	477	130	—	6 164	12 669	17			
—	12 639	—	8 691	6 260	3 620	2 050	1 939	2 960	1 170	—	21 351	13 617	18			
—	634	—	282	860	505	45	555	26	150	—	2 064	1 550	19			
—	13 912	—	11 872	5 194	2 974	1 167	1 483	65	441	—	6 820	17 400	20			
—	926	—	959	1 672	641	45	356	—	1	—	10	1 862	21			
42	8 958	—	4 745	4 762	1 299	391	871	624	10	—	6	8 120	22			
—	8 069	—	2 010	6 076	1 450	517	487	616	90	—	1 116	7 217	23			
—	1 030	—	2 119	1 690	1 107	79	598	31	124	—	1 710	2 992	24			
—	3 211	—	263	4 276	714	247	272	100	44	—	618	3 891	25			
—	766	—	185	934	443	76	665	21	32	—	310	1 345	26			
—	6 678	—	3 160	2 556	671	508	699	19	252	—	5 281	6 013	27			
216	13 705	—	5 558	5 787	5 083	9 456	1 017	31	334	—	10 600	13 892	28			
—	4 811	—	242	3 298	1 170	261	736	383	9	—	100	5 210	29			
—	23 003	—	7 847	5 298	7 668	2 825	3 222	—	956	—	18 661	25 127	30			
—	495	—	1 878	6 049	947	452	885	213	74	—	1 290	3 880	31			
—	18 840	—	9 769	5 613	3 829	1 843	1 311	4 745	1 259	—	22 377	18 544	32			
—	4 588	2 897	632	3 102	631	187	640	—	242	—	4 324	5 467	33			
—	2 890	—	2 953	3 242	946	91	1 051	1	53	—	720	3 763	34			
—	6 526	602	3 341	3 610	1 386	214	858	571	385	—	6 387	7 060	35			
4 008	15 779	—	3 909	9 848	3 444	4 403	807	1 602	1 004	—	18 795	16 787	36			
3 034	8 987	26 762	4 547	10 218	4 580	1 412	2 311	1 926	1 688	—	20 310	33 520	37			
—	8 517	—	8 093	2 014	611	1 884	1 884	781	645	—	14 953	9 702	38			
—	1 342	—	1 511	3 477	1 097	54	277	25	50	—	845	2 441	39			
—	2 198	—	933	775	389	22	19	—	26	—	827	1 903	40			
—	164 587	257 611	19 008	18 991	12 050	96 103	93 586	37	24 742	122 302	353 745	277 091	41			
13	10 204	—	1 971	7 689	1 234	637	641	542	222	—	2 517	8 328	42			
—	1 781	—	2 496	5 150	1 446	736	1 031	821	349	—	8 737	7 666	43			
—	3 452	—	1 225	3 957	1 867	100	784	329	319	—	5 295	4 594	44			
2 591	17 767	—	11 867	12 030	6 478	7 708	1 849	2 409	4 660	—	56 221	18 725	45			
165	8 416	—	5 062	5 176	3 866	1 145	1 374	85	1 620	—	22 840	10 703	46			
—	987	—	799	2 798	462	39	440	136	—	—	—	2 170	47			
—	1 604	—	3 398	8 136	1 306	561	1 084	392	130	—	1 216	6 493	48			
—	6 229	—	3 729	5 416	1 398	511	855	583	74	—	2 043	6 803	49			
—	7 445	—	6 462	8 511	3 153	1 021	1 404	701	499	—	11 841	11 700	50			
—	170	—	3 554	2 468	757	251	1 283	6	15	—	224	3 327	51			
6 304	25 305	—	11 579	4 872	7 409	5 176	3 526	—	1 875	—	24 317	29 413	52			
—	4 494	—	1 844	3 327	846	441	923	177	449	—	2 983	5 108	53			
273	34 820	—	12 534	7 637	5 277	4 673	1 400	—	1 066	—	17 660	27 510	54			
—	4 682	4 746	1 750	2 081	691	435	720	6	136	52	1 557	6 579	55			
—	6 544	—	6 387	10 012	2 144	839	1 130	2 212	375	—	3 597	11 544	56			
5	7 815	—	7 230	4 873	2 525	734	1 418	823	23	—	2 859	11 741	57			
—	1 589	—	2 381	4 030	980	227	360	60	25	—	208	3 222	58			
—	5 728	—	2 814	5 581	1 786	1 043	788	27	7	—	464	7 346	59			
3 563	30 671	—	10 048	8 284	4 884	1 274	966	92	940	—	19 545	27 985	60			
—	3 096	—	482	2 777	907	197	641	25	100	—	1 258	3 476	61			
—	7 938	—	2 546	4 483	970	299	1 140	85	53	—	3 507	6 906	62			
—	6 575	—	1 105	3 256	746	144	632	461	77	—	1 035	4 754	63			
—	1 889	—	1 330	2 223	1 471	373	902	—	8	—	325	3 097	64			
5 323	17 712	23 824	11 200	6 004	6 234	2 055	609	283	281	—	8 649	30 976	65			
—	1 615	—	1 337	2 643	752	1 679	740	83	182	—	2 777	3 697	66			
—	14 418	—	9 282	5 897	4 565	1 396	1 570	224	347	—	10 676	14 174	67			
—	13 877	—	18 740	14 437	10 500	13 070	7 480	457	2 438	—	42 152	35 235	68			
—	9 019	—	2 207	9 273	1 914	909	721	123	591	—	9 736	8 958	69			
—	2 242	—	2 385	4 249	807	291	600	529	2	—	1 688	4 003	70			
2 446	25 177	—	13 064	8 347	5 735	1 552	2 233	4 669	1 213	—	17 318	23 169	71			
2	14 476	—	10 163	5 168	2 482	1 450	2 047	6	221	—	4 694	18 426	72			

Table 13. Finances of Individual County Governments by State: 1991-1992—Con.

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

	Geographic area	Population, 1990	Fiscal year ends in month of —	Revenue						Expenditure			
				Total	General revenue				Utility, liquor store, and employee retirement revenue	Total	General expenditure		
					Total	Intergovernmental revenue		General revenue from own sources			Total	Capital outlay	
						From Federal Government	From State government	Total					Taxes
WYOMING													
1	Albany -----	30 797	June	6 472	6 472	370	1 191	4 852	4 098	—	5 320	5 320	175
2	Big Horn -----	10 525	June	5 192	5 192	1 104	1 032	2 914	2 537	—	5 165	5 165	1 058
3	Campbell -----	29 370	June	42 514	42 514	412	5 184	36 831	33 470	—	39 955	39 955	5 305
4	Carbon -----	16 659	June	20 211	20 211	311	1 386	18 514	6 579	—	19 184	19 184	50
5	Converse -----	11 128	June	11 894	11 894	327	1 527	9 540	4 805	—	11 773	11 773	493
6	Crook -----	5 294	June	5 862	5 862	47	1 031	3 856	3 246	—	5 535	5 535	1 303
7	Fremont -----	33 662	June	12 490	12 490	787	2 950	8 753	6 265	—	12 896	12 896	983
8	Goshen -----	12 373	June	3 502	3 502	21	1 086	2 292	1 955	—	3 158	3 158	356
9	Hot Springs -----	4 809	June	8 591	8 591	237	476	7 850	2 482	—	8 627	8 627	114
10	Johnson -----	6 145	June	8 179	8 179	674	1 054	6 448	2 139	—	8 367	8 367	1 169
11	Laramie -----	73 142	June	50 389	50 389	25	7 315	41 725	15 242	—	46 726	46 726	1 878
12	Lincoln -----	12 625	June	15 072	15 072	294	1 536	13 098	6 052	—	15 043	15 043	290
13	Natrona -----	61 226	June	23 392	23 392	—	2 721	20 260	15 063	—	27 756	27 756	1 742
14	Niobrara -----	2 499	June	2 037	2 037	121	408	1 459	1 288	—	1 581	1 581	—
15	Park -----	23 178	June	11 156	11 156	547	2 890	7 579	6 734	—	11 083	11 083	919
16	Platte -----	8 145	June	12 490	12 490	10	901	11 579	2 928	—	12 733	12 733	156
17	Sheridan -----	23 562	June	22 205	22 205	253	2 588	19 053	5 969	—	23 841	23 841	3 698
18	Sublette -----	4 843	June	7 807	7 807	242	994	6 306	3 952	—	8 278	8 278	773
19	Sweetwater -----	38 823	June	69 913	69 913	965	5 947	62 360	24 745	—	71 705	71 705	3 910
20	Teton -----	11 172	June	16 088	16 088	1 051	3 445	11 592	8 955	—	12 810	12 810	849
21	Uinta -----	18 705	June	25 353	25 353	455	1 569	23 190	13 090	—	25 278	25 278	571
22	Washakie -----	8 388	June	3 661	3 661	321	984	2 128	1 469	—	4 054	4 054	85
23	Weston -----	6 518	June	7 616	7 616	186	1 407	6 023	2 420	—	8 226	8 226	1 682

Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.													
Major functions													
Education	Welfare	Hospitals	Health	Highways	Police protection	Correction	Natural resources and parks and recreation	Sewerage and solid waste management	Interest on general debt	Utility, liquor store, and employee retirement expenditure			
734	356	—	126	603	886	265	107	—	132	—	1 810	2 625	1
786	100	—	108	595	518	88	217	181	—	—	—	1 497	2
9 590	60	—	607	3 539	2 503	2 114	2 727	331	577	—	7 724	7 893	3
2 201	349	10 826	232	938	704	231	288	—	400	—	4 800	7 232	4
1 534	55	2 822	574	891	644	205	220	254	1 872	—	24 500	3 306	5
941	—	—	78	1 879	395	144	599	18	—	—	—	1 338	6
1 924	344	—	419	1 161	1 256	566	1 365	—	174	—	2 814	5 018	7
387	88	—	122	541	256	105	488	—	—	—	—	1 024	8
727	30	5 084	151	260	237	175	143	19	—	—	—	3 160	9
471	662	3 402	210	808	274	110	354	—	46	—	630	3 288	10
1 486	61	23 053	1 999	2 182	2 437	1 733	454	—	546	—	8 707	16 968	11
1 802	1	—	302	962	855	288	678	116	6 313	—	67 339	2 394	12
2 502	395	—	1 320	1 600	1 597	1 421	2 023	—	1 534	—	21 709	5 155	13
211	10	—	7	208	101	69	139	—	40	—	535	567	14
2 348	—	—	152	1 772	952	383	568	426	—	—	—	2 915	15
1 057	14	—	68	562	295	129	704	—	8 045	—	110 555	1 013	16
734	78	12 600	300	892	451	348	2 713	—	53	—	440	7 215	17
1 444	28	—	64	1 547	722	193	393	258	1 612	—	30 898	1 733	18
7 269	498	20 365	3 509	2 333	2 188	787	3 073	—	15 306	—	181 330	17 851	19
829	257	—	115	1 149	1 805	175	680	786	—	—	—	3 674	20
3 256	166	—	557	1 304	1 806	689	464	259	9 470	—	138 151	4 750	21
519	57	—	179	340	220	255	504	—	49	—	470	1 058	22
441	1 046	3 072	114	484	166	139	863	—	83	—	900	2 771	23

Appendix A.

Definitions of Selected Terms

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

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

Aid to Local Governments—See Intergovernmental Expenditure.

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

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

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

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

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

Benefits, Insurance Trusts—See Insurance Trust Expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Issued—See Long-Term Debt Issued.

Debt Offsets—See Long-Term Debt Offsets.

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

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

Debt Retired—See Long-Term Debt Retired.

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

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

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

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

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

Education Services—Comprises the functions of Education and Libraries.

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

Elementary and Secondary Education—See under Education.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Intergovernmental Revenue From State Government—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

N.E.C.—Not elsewhere classified.

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

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

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

Old-Age Assistance—See *Public Welfare*.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10. Other Selective Sales and Gross Receipts Taxes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Vendor Payments—See under *Public Welfare*.

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

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

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

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

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

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

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

Appendix B.

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

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

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

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

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

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

¹Officially designated a "city and county."

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

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

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

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

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

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

Appendix C.

County-Type Areas Without County Governments

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

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

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

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

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

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

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

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

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

Unorganized areas bearing county designations (15):

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

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

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

Other unorganized county-type areas (12):

Alaska 11 census areas.

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

Publication Program

1992 CENSUS OF GOVERNMENTS

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

PRELIMINARY REPORTS

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

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

FINAL REPORTS

Volume 1. Government Organization

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

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

Volume 2. Taxable Property Values

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

Volume 3. Public Employment

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

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

Volume 4. Government Finances

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

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

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

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

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

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

ELECTRONIC MEDIA

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

HOW TO PURCHASE PRINTED REPORTS

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

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

HOW TO PURCHASE DATA ON ELECTRONIC MEDIA

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