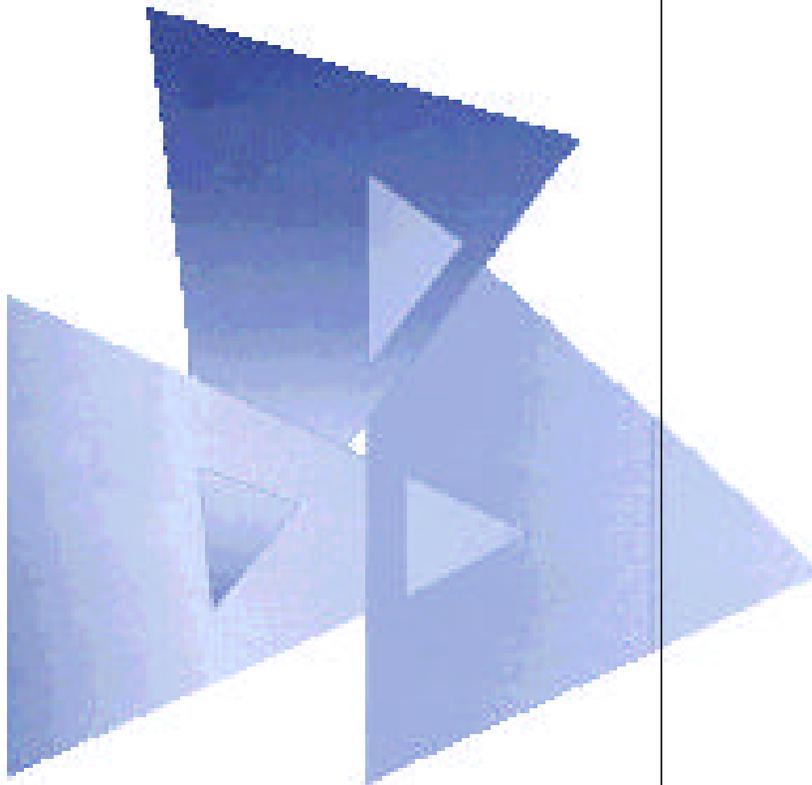


Government Finances 1998-99

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USCENSUSBUREAU

Helping You make Informed Decisions

Governments Division
Census Management Staff
U.S. Census Bureau

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INTRODUCTION

The United States Bureau of the Census conducts an Annual Survey of Government Finances, as authorized by law under Title 13, United States Code, Section 182. Alternatively, every five years, in years ending in a '2' or '7', a Census of Governments, including a Finance portion, is conducted under Title 13, Section 161. For both the Census and this 1998-99 annual survey, the finance detail data is equivalent, encompassing the entire range of government finance activities -- revenue, expenditure, debt, and assets.

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

Collection of Statistics on Governments

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

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

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

SCOPE OF COVERAGE

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

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

Types of Government Entities

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

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

Definition of a Government Entity

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

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

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

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

GENERAL CONCEPTS

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

Current Dollars

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

Fiscal Years

Data in these tables pertain to the governments' 12-month fiscal years. The data for this annual survey reflect individual government fiscal years that ended between July 1, 1998 and June 30, 1999, in general. The following governments are exceptions, in that their fiscal year period completed after June 30, 1999, and they are included within the June 30 group: ending September 30, the state governments of Alabama and Michigan, the District of Columbia and Alabama school districts; and ending August 31, the state government of Texas and Texas school districts, Nebraska and Chicago school districts.

Also, not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all its agencies with a fiscal period between July 1, 1998 and June 30, 1999.

Population

Populations displayed in the tables of this report are for 1999, and may differ from later annual populations displayed on the Census Bureau's website because of subsequent revisions. In order for comparability to our 1998 publication, Governments displayed in Tables 3 and 4 were chosen based upon their 1998 populations.

Composition of Financial Amounts

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

Government Financial Sectors

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility,

liquor stores, and insurance trust transactions. Also, commercial-type operations of governments, such as port facilities, airports, toll highways, and housing projects are included within the general government sector. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores are operated by 17 state governments and by local governments in 5 states. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, and state medical and disability funds.

Revenue Concepts

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

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupage of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted as revenue of the final receiving units only.
4. State and local governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from state and local government revenue and expenditure, but are reported here as Federal revenue.
5. The Federal Treasury handles unemployment compensation accounts for the states and the District of Columbia government; Federal agency transactions in connection with these funds are included with the state and local government data.
6. Figures in this report include the gross transactions of business-type government corporations and agencies.

Taxes consist of compulsory contributions exacted by governments for public purposes. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classified as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

General revenue from own sources (i.e. – excluding Intergovernmental transfers) is comprised of 2 major categories: Taxes and Charges and Miscellaneous General Revenue. Most of the Charges and Miscellaneous General Revenue is for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without

offset of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from the sales of their goods and services.

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

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

Expenditure Concepts

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) purposes.

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

Government expenditure for capital outlay is commonly financed by borrowing, but government revenue does not include receipts from borrowing. This means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance."

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

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

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to military personnel or other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and sea and inland ports. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

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

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

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

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

Higher education pertains to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditures shown under this heading includes gross payments for auxiliary activities, such as dormitories, dining halls, and

bookstores operated by public institutions of higher education. However, expenditure of such institutions for hospitals serving the public and for agricultural experiment stations and extension services is reported under hospitals and natural resources, respectively.

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

Categorical cash assistance payments to state governments and the District of Columbia in this report include primarily maintenance assistance under the Federal program, "Temporary Assistance for Needy Families (TANF)." All states participate in TANF and the matching requirements vary from about one-fifth to one-half of the Federal payments.

The Federal Government administers directly those categorical welfare assistance programs for old age assistance, aid to the blind, and aid to the disabled that are now incorporated into the Supplemental Security Income program. State and local government cash benefits supplementing these direct Federal welfare outlays are relatively small, occurring in only a few states.

General relief, which is wholly financed from state and local sources, makes up most of other cash assistance. Other public welfare spending includes: vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals-- Expenditures for hospitals facilities directly operated by state and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classified as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

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

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

For state and local governments, natural resources covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood

control, irrigation, and drainage. However, water supply, electric utilities, and hydroelectric power activities are reported under utilities.

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

Indebtedness

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

Utilities and Liquor Stores

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

State and local government utility revenue means only charges received for services. Other revenues received by utilities--for example, interest earnings--are counted as general revenues of a government.

Liquor stores are operated by certain municipalities in states (Minnesota, North Carolina, South Dakota, and Wisconsin), counties in two states (Maryland and North Carolina), and by 17 state governments. Amounts reported in this financial category do not include revenue from state or local taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

Insurance Trusts

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

Transactions of these various systems--exclusive of administrative cost (treated as general expenditure) and of government contributions (classified as intragovernmental

transactions)-- are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure.

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

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

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

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

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

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

Intragovernmental flows--Census statistics ignore government fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various accounting funds, payments between funds have been eliminated. Thus, a government's contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure--insurance trust expenditure in this example.

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

LIMITATIONS OF DATA

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

Within these standard categories similar financial transactions are combined. Revenue financial categories involve grouping of items by source of revenue, and revenue items of the same kind are merged. For example, revenue amounts from ad valorem taxes are combined, regardless of the number of government funds involved.

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

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

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

Despite efforts to standardize the statistics to ensure comparability, users should be cautious about attempting to draw conclusions from direct comparisons of financial amounts for individual governments. Governments vary greatly in the types of services they provide, with patterns often, but not always, evident by state area. For example, some local governments directly finance and administer activities that elsewhere are undertaken by state governments. The share of government sector financial totals contributed by a state government or by local governments, therefore, differs materially from one state to another. Users can review the Government Finance and Employment

Classification Manual for additional information about the financial categories contained in these tables. The manual contains definitions of the general and specific categories. It also contains examples of the types of financial transactions for the categories, including many specific programmatic expenditures.

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

STATISTICAL RELIABILITY

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

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments, but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results.

The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. In this report, table 2 contains the coefficients of variation that have been computed for the summary estimates (columns 1 and 3) shown in table 1. The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

State government finance data are not subject to sampling. Consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent.

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

Response to the sample survey is an important consideration in evaluating the quality of the estimates. For the 1998-99 survey, usable responses were available from approximately 87 percent of the state and local governments.

MEANING OF ABBREVIATIONS AND SYMBOLS

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

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

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99

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

Description	United States Total			Description	United States Total		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	272,691	272,172	272,691	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	7,383,687	7,384,022	7,383,687	Direct general expenditure--Con.			
Revenue¹	1,794,121,442	1,152,869,754	952,330,313	Social services and income maintenance:			
General revenue¹	1,434,028,929	906,076,110	839,031,444	Public welfare	215,189,660	182,237,969	32,951,691
Intergovernmental revenue ¹	270,627,892	253,691,979	328,014,559	Cash assistance payments	21,410,391	12,144,857	9,265,534
From Federal Government	270,627,892	238,940,986	31,686,906	Vendor payments	141,948,681	139,357,724	2,590,857
From State government	-	-	296,327,653	Other public welfare	51,830,688	30,735,388	21,095,300
From local governments ¹	-	14,750,993	-	Hospitals	71,733,493	29,534,749	42,198,744
General revenue from own sources	1,163,401,037	652,384,131	511,016,885	Capital outlay	4,116,276	1,394,012	2,722,264
Taxes	815,341,479	499,943,213	315,398,266	Health	47,627,722	24,856,646	22,771,076
Property	239,671,604	11,654,233	228,017,371	Social insurance administration	4,130,347	4,124,893	5,454
Sales and gross receipts	290,992,942	239,367,273	51,625,669	Veterans' services	283,242	283,242	-
General sales	200,626,752	164,378,016	36,248,736	Transportation:			
Selective sales	90,366,190	74,989,257	15,376,933	Highways	93,017,989	56,242,282	36,775,707
Motor fuel	30,094,424	29,168,939	925,485	Capital outlay	51,906,231	37,986,175	13,920,056
Alcoholic beverage	4,191,279	3,899,541	291,738	Air transportation (airports)	12,632,131	1,013,429	11,618,702
Tobacco products	8,374,871	8,170,192	204,679	Parking facilities	1,013,960	-	1,013,960
Public utilities	17,170,336	8,888,953	8,281,383	Sea and inland port facilities	3,070,378	797,600	2,272,778
Other selective sales	30,535,280	24,861,632	5,673,648	Transit subsidies	428,080	172,007	256,073
Individual income	189,308,854	172,764,266	16,544,588	Public safety:			
Corporate income	33,922,371	30,765,625	3,156,746	Police protection	53,366,526	7,809,838	45,556,688
Motor vehicle license	15,342,018	14,083,281	1,258,737	Fire protection	21,262,103	-	21,262,103
Other taxes	46,103,690	31,308,535	14,795,155	Correction	45,598,065	30,769,786	14,828,279
Charges and miscellaneous general revenue	348,059,558	152,440,918	195,618,619	Capital outlay	3,806,729	2,515,194	1,291,535
Current charges	210,885,236	79,308,034	131,577,181	Protective inspection and regulation	8,515,847	5,391,172	3,124,675
Education	60,405,532	45,470,587	14,934,924	Environment and housing:			
Institutions of higher education	50,666,406	44,925,243	5,741,163	Natural resources	18,232,206	13,601,300	4,630,866
School lunch sales (gross)	5,072,605	15,916	5,056,689	Capital outlay	3,359,221	2,348,946	1,010,235
Hospitals	51,610,383	17,043,859	34,566,524	Parks and recreation	23,416,842	3,843,304	19,573,538
Highways	6,804,060	4,319,427	2,484,633	Capital outlay	6,486,424	1,023,189	5,463,235
Air transportation (airports)	10,216,941	745,394	9,471,547	Housing and community development	25,233,673	2,385,457	22,848,216
Parking facilities	1,355,459	-	1,355,459	Sewerage	26,979,635	1,127,745	25,851,890
Sea and inland port facilities	2,355,006	651,093	1,703,913	Capital outlay	9,717,685	626,511	9,091,174
Natural resources	2,900,713	1,791,437	1,109,276	Solid waste management	16,067,204	1,957,528	14,109,676
Parks and recreation	5,957,952	1,077,672	4,880,280	Capital outlay	1,366,207	171,038	1,195,169
Housing and community development	4,026,376	433,514	3,592,862	Governmental administration:			
Sewerage	23,672,204	27,588	23,644,616	Financial administration	27,593,383	15,372,466	12,220,917
Solid waste management	9,962,296	368,117	9,594,179	Judicial and legal	25,316,294	11,385,299	13,930,995
Other charges	31,618,314	7,379,346	24,238,968	General public buildings	8,853,275	2,345,899	6,507,376
Miscellaneous general revenue	137,174,322	73,132,884	64,041,438	Other governmental administration	14,936,281	3,454,125	11,482,156
Interest earnings	65,889,854	32,064,060	33,825,794	Interest on general debt	67,293,670	27,785,488	39,508,182
Special assessments	3,627,660	78,458	3,549,202	General expenditure, n.e.c.			
Sale of property	1,557,838	390,584	1,167,254	Miscellaneous commercial activities	340,967	282,123	58,844
Other general revenue	66,098,970	40,599,782	25,499,188	Other and unallocable	76,299,438	31,266,955	45,032,483
Utility revenue	81,880,089	4,356,364	77,523,725	Utility expenditure	104,851,065	8,778,912	96,072,153
Water supply	29,038,740	121,786	28,916,954	Capital outlay	21,861,090	3,034,305	18,826,785
Electric power	40,889,925	2,823,047	38,066,878	Water supply	34,088,571	164,420	33,924,151
Gas supply	4,243,683	7,323	4,236,360	Electric power	38,132,340	2,520,841	35,611,499
Transit	7,707,741	1,404,208	6,303,533	Gas supply	4,107,827	4,395	4,103,432
Liquor store revenue	4,244,671	3,599,377	645,294	Transit	28,522,327	6,089,256	22,433,071
Insurance trust revenue	273,967,753	238,837,903	35,129,850	Liquor store expenditure	3,546,529	2,967,180	579,349
Unemployment compensation	22,234,066	22,131,040	103,026	Insurance trust expenditure	115,172,181	97,143,800	18,028,381
Employee retirement	236,526,711	201,499,887	35,026,824	Unemployment compensation	19,223,156	19,159,588	63,568
Workers' compensation	12,915,229	12,915,229	-	Employee retirement	85,317,945	67,353,132	17,964,813
Other insurance trust revenue	2,291,747	2,291,747	-	Workers' compensation	8,168,080	8,168,080	-
Expenditure¹	1,625,938,534	998,365,117	938,641,229	Other insurance trust	2,463,000	2,463,000	-
By character and object:				Debt outstanding	1,369,252,692	510,485,730	858,766,962
Intergovernmental expenditure ¹	3,835,890	304,933,250	9,970,492	Short-term	17,844,326	2,666,909	15,177,417
Direct expenditure	1,622,102,644	693,431,867	928,670,737	Long-term	1,351,408,366	507,818,821	843,589,545
Current operations	1,199,493,906	476,968,246	722,525,660	Full faith and credit	488,868,207	129,325,703	359,542,504
Capital outlay	198,482,956	68,508,917	129,973,999	Nonguaranteed	862,540,159	378,493,118	484,047,041
Construction	147,180,999	53,856,968	93,324,031	Long-term debt by purpose			
Other capital outlay	51,301,957	14,651,949	36,649,968	Public debt for private purposes	351,072,203	213,893,086	137,179,117
Assistance and subsidies	31,494,268	22,228,734	9,265,534	Education	245,271,641	76,167,574	169,104,067
Interest on debt	77,459,333	28,582,170	48,877,163	Utilities	194,930,125	16,651,507	178,278,618
Insurance benefits and repayments	115,172,181	97,143,800	18,028,381	Other	560,134,397	201,106,654	359,027,743
Exhibit: Salaries and wages	522,527,772	148,235,651	374,292,121	Long-term debt issued	229,373,899	83,203,147	146,170,752
Direct expenditure by function	1,622,102,644	693,431,867	928,670,737	Long-term debt retired	153,100,434	55,636,284	97,464,150
Direct general expenditure	1,398,532,869	584,541,975	813,990,854	Cash and security holdings	3,168,481,310	2,265,944,792	902,536,518
Capital outlay	176,610,417	65,466,217	111,144,160	Insurance trust funds	1,973,505,947	1,656,956,317	316,549,630
Other direct general expenditure	1,221,922,452	519,075,758	702,846,694	Unemployment compensation	48,495,945	48,287,202	208,743
Education services:				Employee retirement	1,867,112,352	1,550,771,465	316,340,887
Education	483,259,476	126,184,809	357,074,667	Workers' compensation	56,549,761	56,549,761	-
Capital outlay	54,417,695	12,293,889	42,123,806	Miscellaneous	1,347,889	1,347,889	-
Higher education	122,716,369	102,587,541	20,128,828	Other than insurance trust funds			
Capital outlay	13,114,109	11,150,219	1,963,890	By purpose	1,194,975,363	608,988,475	585,986,888
Elementary & secondary education	339,871,170	2,925,331	336,945,839	Offsets to debt	444,107,811	258,387,296	185,720,515
Capital outlay	40,767,663	607,747	40,159,916	Bond funds	127,571,918	31,392,329	96,179,589
Other education	20,671,937	20,671,937	-	Other	623,295,634	319,208,850	304,086,784
Libraries	6,840,982	315,864	6,525,118				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Alabama			Description	Alabama		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	4,370	4,370	4,370	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	96,257	96,257	96,257	Direct general expenditure--Con.			
Revenue¹	23,620,939	15,501,093	11,859,533	Social services and income maintenance:			
General revenue¹	19,322,378	13,093,255	9,968,810	Public welfare	3,230,865	3,195,049	35,816
Intergovernmental revenue ¹	4,651,474	4,281,715	4,109,446	Cash assistance payments	555,928	555,928	-
From Federal Government	4,651,474	4,240,349	411,125	Vendor payments	2,334,680	2,334,366	314
From State government	-	-	3,698,321	Other public welfare	340,257	304,755	35,502
From local governments ¹	-	41,366	-	Hospitals	2,386,967	1,027,751	1,359,216
General revenue from own sources	14,670,904	8,811,540	5,859,364	Capital outlay	167,413	43,565	123,848
Taxes	8,770,411	6,032,234	2,738,177	Health	847,198	574,661	272,537
Property	1,191,792	164,495	1,027,297	Social insurance administration	68,855	68,855	-
Sales and gross receipts	4,386,097	3,129,368	1,256,729	Veterans' services	12,381	12,381	-
General sales	2,740,485	1,649,120	1,091,365	Transportation:			
Selective sales	1,645,612	1,480,248	165,364	Highways	1,248,464	733,172	515,292
Motor fuel	538,307	497,582	40,725	Capital outlay	612,058	518,182	93,876
Alcoholic beverage	149,724	120,650	29,074	Air transportation (airports)	76,638	960	75,678
Tobacco products	83,014	67,802	15,212	Parking facilities	8,189	-	8,189
Public utilities	484,453	458,542	25,911	Sea and inland port facilities	61,426	53,107	8,319
Other selective sales	390,114	335,672	54,442	Transit subsidies	2,492	-	2,492
Individual income	2,044,776	1,907,459	137,317	Public safety:			
Corporate income	233,024	233,024	-	Police protection	646,298	89,432	556,866
Motor vehicle license	204,719	184,383	20,336	Fire protection	241,039	-	241,039
Other taxes	710,003	413,505	296,498	Correction	407,973	276,694	131,279
Charges and miscellaneous general revenue	5,900,493	2,779,306	3,121,187	Capital outlay	31,817	10,039	21,778
Current charges	4,247,517	1,985,493	2,262,024	Protective inspection and regulation	76,979	49,299	27,680
Education	1,189,194	934,117	255,077	Environment and housing:			
Institutions of higher education	933,929	933,929	-	Natural resources	207,298	201,759	5,539
School lunch sales (gross)	100,459	-	100,459	Capital outlay	27,113	26,931	182
Hospitals	2,174,704	869,962	1,304,742	Parks and recreation	252,402	15,401	237,001
Highways	3,696	2,442	1,254	Capital outlay	51,322	2,783	48,539
Air transportation (airports)	58,658	-	58,658	Housing and community development	322,290	2,772	319,518
Parking facilities	16,769	-	16,769	Sewerage	433,947	-	433,947
Sea and inland port facilities	57,002	55,737	1,265	Capital outlay	235,174	-	235,174
Natural resources	10,680	10,339	341	Solid waste management	203,514	3,877	199,637
Parks and recreation	100,363	25,899	74,464	Capital outlay	16,785	19	16,766
Housing and community development	64,355	2,429	61,926	Governmental administration:			
Sewerage	218,243	-	218,243	Financial administration	333,720	126,986	206,734
Solid waste management	125,202	-	125,202	Judicial and legal	257,608	168,675	88,933
Other charges	228,651	84,568	144,083	General public buildings	105,792	9,010	96,782
Miscellaneous general revenue	1,652,976	793,813	859,163	Other governmental administration	160,113	31,584	128,529
Interest earnings	848,144	440,340	407,804	Interest on general debt	640,370	197,963	442,407
Special assessments	10,622	-	10,622	General expenditure, n.e.c.			
Sale of property	8,894	409	8,485	Miscellaneous commercial activities	-	-	-
Other general revenue	785,316	353,064	432,252	Other and unallocable	655,116	201,599	453,517
Utility revenue	1,731,228	-	1,731,228	Utility expenditure	1,777,029	-	1,777,029
Water supply	477,642	-	477,642	Capital outlay	226,178	-	226,178
Electric power	942,300	-	942,300	Water supply	478,298	-	478,298
Gas supply	305,981	-	305,981	Electric power	956,236	-	956,236
Transit	5,305	-	5,305	Gas supply	315,466	-	315,466
Liquor store revenue	145,232	145,232	-	Transit	27,029	-	27,029
Insurance trust revenue	2,422,101	2,262,606	159,495	Liquor store expenditure	141,648	141,648	-
Unemployment compensation	199,871	199,871	-	Insurance trust expenditure	1,340,175	1,271,203	68,972
Employee retirement	2,222,230	2,062,735	159,495	Unemployment compensation	190,809	190,809	-
Workers' compensation	-	-	-	Employee retirement	1,149,366	1,080,394	68,972
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	23,377,945	14,701,938	12,310,381	Other insurance trust	-	-	-
By character and object:				Debt outstanding	14,250,415	4,467,074	9,783,341
Intergovernmental expenditure ¹	-	3,631,426	2,948	Short-term	76,031	35	75,996
Direct expenditure	23,377,945	11,070,512	12,307,433	Long-term	14,174,384	4,467,039	9,707,345
Current operations	18,096,817	8,068,008	10,028,809	Full faith and credit	5,480,860	1,198,880	4,281,980
Capital outlay	2,533,625	851,302	1,682,323	Nonguaranteed	8,693,524	3,268,159	5,425,365
Construction	1,787,962	648,325	1,139,637	Long-term debt by purpose			
Other capital outlay	745,663	202,977	542,686	Public debt for private purposes	3,695,667	1,769,177	1,926,490
Assistance and subsidies	682,036	682,036	-	Education	3,329,565	1,740,552	1,589,013
Interest on debt	725,292	197,963	527,329	Utilities	1,619,420	-	1,619,420
Insurance benefits and repayments	1,340,175	1,271,203	68,972	Other	5,529,732	957,310	4,572,422
Exhibit: Salaries and wages	7,528,457	2,691,396	4,837,061	Long-term debt issued	2,498,734	1,074,585	1,424,149
Direct expenditure by function	23,377,945	11,070,512	12,307,433	Long-term debt retired	1,374,924	605,958	768,966
Direct general expenditure	20,119,093	9,657,661	10,461,432	Cash and security holdings	32,755,809	24,768,728	7,987,081
Capital outlay	2,306,247	850,102	1,456,145	Insurance trust funds	21,268,154	19,979,578	1,288,576
Other direct general expenditure	17,812,846	8,807,559	9,005,287	Unemployment compensation	457,667	457,667	-
Education services:				Employee retirement	20,810,487	19,521,911	1,288,576
Education	7,173,770	2,613,424	4,560,346	Workers' compensation	-	-	-
Capital outlay	726,002	205,155	520,847	Miscellaneous	-	-	-
Higher education	2,197,528	2,197,528	-	Other than insurance trust funds			
Capital outlay	201,234	201,234	-	By purpose	11,487,655	4,789,150	6,698,505
Elementary & secondary education	4,560,346	-	4,560,346	Offsets to debt	4,262,788	1,883,937	2,378,851
Capital outlay	520,847	-	520,847	Bond funds	1,065,910	65,641	1,000,269
Other education	415,896	415,896	-	Other	6,158,957	2,839,572	3,319,385
Libraries	57,389	3,250	54,139				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Alaska			Description	Alaska		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	620	620	620	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	17,167	17,167	17,167	Direct general expenditure--Con.			
Revenue¹	9,224,580	7,312,896	2,779,295	Social services and income maintenance:			
General revenue¹	7,611,678	5,940,989	2,538,300	Public welfare	689,193	683,241	5,952
Intergovernmental revenue ¹	1,379,429	1,222,794	1,024,246	Cash assistance payments	166,763	166,763	-
From Federal Government	1,379,429	1,219,718	159,711	Vendor payments	398,670	398,670	-
From State government	-	-	864,535	Other public welfare	123,760	117,808	5,952
From local governments ¹	-	3,076	-	Hospitals	85,125	21,896	63,229
General revenue from own sources	6,232,249	4,718,195	1,514,054	Capital outlay	7,056	403	6,653
Taxes	1,761,609	905,135	856,474	Health	165,287	103,839	61,448
Property	727,813	48,704	679,109	Social insurance administration	24,692	24,692	-
Sales and gross receipts	284,535	132,004	152,531	Veterans' services	35,673	35,673	-
General sales	126,238	-	126,238	Transportation:			
Selective sales	158,297	132,004	26,293	Highways	748,166	553,416	194,750
Motor fuel	38,011	38,011	-	Capital outlay	356,657	231,955	124,702
Alcoholic beverage	13,083	12,159	924	Air transportation (airports)	145,928	129,861	16,067
Tobacco products	51,788	47,584	4,204	Parking facilities	3,055	-	3,055
Public utilities	3,692	3,668	24	Sea and inland port facilities	26,196	-	26,196
Other selective sales	51,723	30,582	21,141	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	211,811	211,811	-	Police protection	177,696	52,196	125,500
Motor vehicle license	43,949	33,914	10,035	Fire protection	63,126	-	63,126
Other taxes	493,501	478,702	14,799	Correction	154,514	153,161	1,353
Charges and miscellaneous general revenue	4,470,640	3,813,060	657,580	Capital outlay	3,351	3,334	17
Current charges	717,667	313,990	403,677	Protective inspection and regulation	27,708	22,298	5,410
Education	130,700	96,458	34,242	Environment and housing:			
Institutions of higher education	97,616	96,363	1,253	Natural resources	257,337	253,808	3,529
School lunch sales (gross)	9,729	-	9,729	Capital outlay	76,522	76,442	80
Hospitals	57,297	-	57,297	Parks and recreation	73,820	9,557	64,263
Highways	43,730	43,668	62	Capital outlay	28,063	1,607	26,456
Air transportation (airports)	58,718	52,052	6,666	Housing and community development	139,295	48,271	91,024
Parking facilities	4,725	-	4,725	Sewerage	71,835	-	71,835
Sea and inland port facilities	25,738	-	25,738	Capital outlay	36,795	-	36,795
Natural resources	12,104	12,104	-	Solid waste management	52,390	-	52,390
Parks and recreation	6,696	-	6,696	Capital outlay	9,367	-	9,367
Housing and community development	17,584	6,795	10,789	Governmental administration:			
Sewerage	42,971	-	42,971	Financial administration	202,671	128,102	74,569
Solid waste management	44,498	-	44,498	Judicial and legal	122,304	111,132	11,172
Other charges	272,906	102,913	169,993	General public buildings	56,062	39,372	16,690
Miscellaneous general revenue	3,752,973	3,499,070	253,903	Other governmental administration	101,859	35,168	66,691
Interest earnings	1,855,175	1,697,089	158,086	Interest on general debt	395,156	217,867	177,289
Special assessments	4,021	-	4,021	General expenditure, n.e.c.			
Sale of property	19,123	4,741	14,382	Miscellaneous commercial activities	100,444	100,444	-
Other general revenue	1,874,654	1,797,240	77,414	Other and unallocable	1,446,190	1,150,938	295,252
Utility revenue	220,404	25,663	194,741	Utility expenditure	293,746	28,438	265,308
Water supply	48,574	-	48,574	Capital outlay	82,755	931	81,824
Electric power	167,456	25,663	141,793	Water supply	88,213	-	88,213
Gas supply	442	-	442	Electric power	174,663	28,438	146,225
Transit	3,932	-	3,932	Gas supply	3,844	-	3,844
Liquor store revenue	-	-	-	Transit	27,026	-	27,026
Insurance trust revenue	1,392,498	1,346,244	46,254	Liquor store expenditure	-	-	-
Unemployment compensation	128,035	128,035	-	Insurance trust expenditure	553,370	540,189	13,181
Employee retirement	1,261,571	1,215,317	46,254	Unemployment compensation	117,331	117,331	-
Workers' compensation	2,892	2,892	-	Employee retirement	433,573	420,392	13,181
Other insurance trust revenue	-	-	-	Workers' compensation	2,466	2,466	-
Expenditure¹	8,085,378	6,140,559	2,875,758	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,434,343	3,910,581	3,523,762
Intergovernmental expenditure ¹	106,769	1,028,890	8,818	Short-term	1,761	-	1,761
Direct expenditure	7,978,609	5,111,669	2,866,940	Long-term	7,432,582	3,910,581	3,522,001
Current operations	5,583,830	3,597,095	1,986,735	Full faith and credit	2,409,100	552,461	1,856,639
Capital outlay	1,221,312	565,699	655,613	Nonguaranteed	5,023,482	3,358,120	1,665,362
Construction	969,098	405,085	564,013	Long-term debt by purpose			
Other capital outlay	252,214	160,614	91,600	Public debt for private purposes	3,528,517	2,766,774	761,743
Assistance and subsidies	171,243	171,243	-	Education	631,064	36,261	594,803
Interest on debt	448,854	237,443	211,411	Utilities	874,667	333,543	541,124
Insurance benefits and repayments	553,370	540,189	13,181	Other	2,398,334	774,003	1,624,331
Exhibit: Salaries and wages	1,929,456	852,214	1,077,242	Long-term debt issued	771,429	454,218	317,211
Direct expenditure by function	7,978,609	5,111,669	2,866,940	Long-term debt retired	716,603	343,345	373,258
Direct general expenditure	7,131,493	4,543,042	2,588,451	Cash and security holdings	46,031,229	43,253,920	2,777,309
Capital outlay	1,138,557	564,768	573,789	Insurance trust funds	9,949,474	9,505,492	443,982
Other direct general expenditure	5,992,936	3,978,274	2,014,662	Unemployment compensation	186,533	186,533	-
Education services:				Employee retirement	9,760,941	9,316,959	443,982
Education	1,742,598	663,880	1,078,718	Workers' compensation	2,000	2,000	-
Capital outlay	232,095	86,350	145,745	Miscellaneous	-	-	-
Higher education	341,156	326,733	14,423	Other than insurance trust funds			
Capital outlay	12,806	12,806	-	By purpose			
Elementary & secondary education	1,348,354	284,059	1,064,295	Offsets to debt	3,549,875	2,777,749	772,126
Capital outlay	218,083	72,338	145,745	Bond funds	416,882	9,660	407,222
Other education	53,088	53,088	-	Other	32,114,998	30,961,019	1,153,979
Libraries	23,173	4,230	18,943				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Arizona			Description	Arizona		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	4,778	4,778	4,778	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	112,635	112,635	112,635	Direct general expenditure--Con.			
Revenue¹	25,714,279	15,121,888	16,069,208	Social services and income maintenance:			
General revenue¹	20,957,796	13,077,480	13,357,133	Public welfare	1,884,886	1,408,894	475,992
Intergovernmental revenue ¹	3,952,367	3,662,296	5,766,888	Cash assistance payments	217,958	217,958	-
From Federal Government	3,952,367	3,393,482	558,885	Vendor payments	1,239,227	861,230	377,997
From State government	-	-	5,208,003	Other public welfare	427,701	329,706	97,995
From local governments ¹	-	268,814	-	Hospitals	336,474	66,505	269,969
General revenue from own sources	17,005,429	9,415,184	7,590,245	Capital outlay	2,646	146	2,500
Taxes	12,237,979	7,542,735	4,695,244	Health	651,013	502,023	148,990
Property	3,584,155	268,092	3,316,063	Social insurance administration	48,872	48,872	-
Sales and gross receipts	5,471,377	4,295,345	1,176,032	Veterans' services	11,070	11,070	-
General sales	4,294,016	3,309,921	984,095	Transportation:			
Selective sales	1,177,361	985,424	191,937	Highways	1,737,901	1,144,720	593,181
Motor fuel	584,747	584,747	-	Capital outlay	1,099,402	818,190	281,212
Alcoholic beverage	48,152	48,152	-	Air transportation (airports)	404,736	2,273	402,463
Tobacco products	162,836	162,836	-	Parking facilities	4,159	-	4,159
Public utilities	149,224	34,140	115,084	Sea and inland port facilities	-	-	-
Other selective sales	232,402	155,549	76,853	Transit subsidies	-	-	-
Individual income	2,098,350	2,098,350	-	Public safety:			
Corporate income	545,388	545,388	-	Police protection	1,035,267	139,775	895,492
Motor vehicle license	144,060	143,723	337	Fire protection	385,906	-	385,906
Other taxes	394,649	191,837	202,812	Correction	849,835	675,644	174,191
Charges and miscellaneous general revenue	4,767,450	1,872,449	2,895,001	Capital outlay	87,807	83,216	4,591
Current charges	2,474,150	777,268	1,696,882	Protective inspection and regulation	163,623	80,283	83,340
Education	995,733	670,375	325,358	Environment and housing:			
Institutions of higher education	830,250	657,779	172,471	Natural resources	347,610	149,031	198,579
School lunch sales (gross)	83,055	-	83,055	Capital outlay	69,018	9,198	59,820
Hospitals	205,538	-	205,538	Parks and recreation	459,675	40,391	419,284
Highways	8,132	7,594	538	Capital outlay	142,690	11,934	130,756
Air transportation (airports)	255,330	996	254,334	Housing and community development	265,306	1,265	264,041
Parking facilities	4,476	-	4,476	Sewerage	451,286	1,675	449,611
Sea and inland port facilities	-	-	-	Capital outlay	246,213	140	246,073
Natural resources	72,125	10,552	61,573	Solid waste management	249,193	34,582	214,611
Parks and recreation	81,007	9,565	71,442	Capital outlay	30,287	290	29,997
Housing and community development	12,126	596	11,530	Governmental administration:			
Sewerage	307,053	-	307,053	Financial administration	430,644	213,244	217,400
Solid waste management	203,108	235	202,873	Judicial and legal	538,987	126,664	412,323
Other charges	329,522	77,355	252,167	General public buildings	76,695	21,374	55,321
Miscellaneous general revenue	2,293,300	1,095,181	1,198,119	Other governmental administration	377,145	50,961	326,184
Interest earnings	1,111,293	445,947	665,346	Interest on general debt	908,170	150,322	757,848
Special assessments	70,318	-	70,318	General expenditure, n.e.c.			
Sale of property	57,709	42,462	15,247	Miscellaneous commercial activities	-	-	-
Other general revenue	1,053,980	606,772	447,208	Other and unallocable	1,151,799	474,139	677,660
Utility revenue	2,530,468	21,549	2,508,919	Utility expenditure	2,550,578	25,953	2,524,625
Water supply	710,903	-	710,903	Capital outlay	627,228	48	627,180
Electric power	1,789,796	21,549	1,768,247	Water supply	888,203	-	888,203
Gas supply	21,757	-	21,757	Electric power	1,519,011	25,953	1,493,058
Transit	8,012	-	8,012	Gas supply	23,826	-	23,826
Liquor store revenue	-	-	-	Transit	119,538	-	119,538
Insurance trust revenue	2,226,015	2,022,859	203,156	Liquor store expenditure	-	-	-
Unemployment compensation	241,397	241,397	-	Insurance trust expenditure	1,209,511	1,125,216	84,295
Employee retirement	1,614,985	1,411,829	203,156	Unemployment compensation	142,126	142,126	-
Workers' compensation	369,633	369,633	-	Employee retirement	908,819	824,524	84,295
Other insurance trust revenue	-	-	-	Workers' compensation	158,566	158,566	-
				Other insurance trust	-	-	-
Expenditure¹	24,062,095	14,278,357	16,050,921	Debt outstanding	22,912,721	2,725,113	20,187,608
By character and object:				Short-term	114,859	-	114,859
Intergovernmental expenditure ¹	-	5,944,003	323,180	Long-term	22,797,862	2,725,113	20,072,749
Direct expenditure	24,062,095	8,334,354	15,727,741	Full faith and credit	8,810,539	226,789	8,583,750
Current operations	16,869,428	5,569,277	11,300,151	Nonguaranteed	13,987,323	2,498,324	11,488,999
Capital outlay	4,395,256	1,134,910	3,260,346	Long-term debt by purpose			
Construction	3,203,942	801,347	2,402,595	Public debt for private purposes	4,488,376	362,089	4,126,287
Other capital outlay	1,191,314	333,563	857,751	Education	5,365,489	665,333	4,700,156
Assistance and subsidies	350,900	350,900	-	Utilities	6,039,342	68,945	5,970,397
Interest on debt	1,237,000	154,051	1,082,949	Other	6,904,655	1,628,746	5,275,909
Insurance benefits and repayments	1,209,511	1,125,216	84,295	Long-term debt issued	2,584,014	180,834	2,403,180
Exhibit: Salaries and wages	8,338,114	2,441,693	5,896,421	Long-term debt retired	1,839,294	262,643	1,576,651
Direct expenditure by function	24,062,095	8,334,354	15,727,741	Cash and security holdings	50,674,606	35,724,215	14,950,391
Direct general expenditure	20,302,006	7,183,185	13,118,821	Insurance trust funds	33,322,932	30,998,360	2,324,572
Capital outlay	3,768,028	1,134,862	2,633,166	Unemployment compensation	919,820	919,820	-
Other direct general expenditure	16,533,978	6,048,323	10,485,655	Employee retirement	30,296,422	27,971,850	2,324,572
Education services:				Workers' compensation	2,106,690	2,106,690	-
Education	7,402,145	1,832,171	5,569,974	Miscellaneous	-	-	-
Capital outlay	1,128,957	138,226	990,731	Other than insurance trust funds			
Higher education	2,265,296	1,569,690	695,606	By purpose	17,351,674	4,725,855	12,625,819
Capital outlay	253,329	134,659	118,670	Offsets to debt	6,434,184	451,834	5,982,350
Elementary & secondary education	4,874,368	-	4,874,368	Bond funds	1,982,102	101,589	1,880,513
Capital outlay	872,061	-	872,061	Other	8,935,388	4,172,432	4,762,956
Other education	262,481	262,481	-				
Libraries	129,609	7,307	122,302				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Arkansas			Description	Arkansas		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	2,551	2,551	2,551	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	53,962	53,962	53,962	Direct general expenditure--Con.			
Revenue¹	13,432,043	10,361,000	5,575,927	Social services and income maintenance:			
General revenue¹	10,940,692	8,449,018	4,996,558	Public welfare	1,904,197	1,894,754	9,443
Intergovernmental revenue ¹	2,592,870	2,470,733	2,627,021	Cash assistance payments	30,833	30,833	-
From Federal Government	2,592,870	2,456,500	136,370	Vendor payments	1,464,719	1,464,719	-
From State government	-	-	2,490,651	Other public welfare	408,645	399,202	9,443
From local governments ¹	-	14,233	-	Hospitals	754,543	401,888	352,655
General revenue from own sources	8,347,822	5,978,285	2,369,537	Capital outlay	16,790	4,758	12,032
Taxes	5,641,764	4,608,936	1,032,828	Health	325,429	288,419	37,010
Property	966,749	453,729	513,020	Social insurance administration	43,276	43,276	-
Sales and gross receipts	2,728,804	2,228,348	500,456	Veterans' services	3,109	3,109	-
General sales	2,019,255	1,602,491	416,764	Transportation:			
Selective sales	709,549	625,857	83,692	Highways	859,837	563,563	296,274
Motor fuel	380,090	379,832	258	Capital outlay	430,725	365,626	65,099
Alcoholic beverage	29,047	27,658	1,389	Air transportation (airports)	69,669	294	69,375
Tobacco products	94,594	94,594	-	Parking facilities	1,659	-	1,659
Public utilities	75,507	-	75,507	Sea and inland port facilities	1,199	-	1,199
Other selective sales	130,311	123,773	6,538	Transit subsidies	-	-	-
Individual income	1,433,852	1,433,852	-	Public safety:			
Corporate income	212,206	212,206	-	Police protection	337,363	66,083	271,280
Motor vehicle license	106,722	106,722	-	Fire protection	111,207	-	111,207
Other taxes	193,431	174,079	19,352	Correction	280,903	221,310	59,593
Charges and miscellaneous general revenue	2,706,058	1,369,349	1,336,709	Capital outlay	28,969	18,509	10,460
Current charges	1,792,167	868,811	923,356	Protective inspection and regulation	36,908	31,136	5,772
Education	539,357	411,619	127,738	Environment and housing:			
Institutions of higher education	394,691	394,691	-	Natural resources	167,360	157,365	9,995
School lunch sales (gross)	42,502	-	42,502	Capital outlay	15,558	14,842	716
Hospitals	731,805	339,661	392,144	Parks and recreation	133,717	53,974	79,743
Highways	25,494	24,503	991	Capital outlay	37,811	13,038	24,773
Air transportation (airports)	28,817	-	28,817	Housing and community development	110,569	3,588	106,981
Parking facilities	2,661	-	2,661	Sewerage	130,742	10,504	120,238
Sea and inland port facilities	1,802	-	1,802	Capital outlay	11,996	1,366	10,630
Natural resources	15,895	14,059	1,836	Solid waste management	122,509	10,605	111,904
Parks and recreation	23,612	11,304	12,308	Capital outlay	10,252	683	9,569
Housing and community development	16,490	-	16,490	Governmental administration:			
Sewerage	152,017	-	152,017	Financial administration	236,017	156,486	79,531
Solid waste management	90,397	-	90,397	Judicial and legal	129,253	68,394	60,859
Other charges	163,820	67,665	96,155	General public buildings	40,910	6,181	34,729
Miscellaneous general revenue	913,891	500,538	413,353	Other governmental administration	102,489	35,397	67,092
Interest earnings	477,484	241,861	235,623	Interest on general debt	346,803	115,728	231,075
Special assessments	8,403	-	8,403	General expenditure, n.e.c.	-	-	-
Sale of property	4,547	-	4,547	Miscellaneous commercial activities	-	-	-
Other general revenue	423,457	258,677	164,780	Other and unallocable	377,778	148,854	228,924
Utility revenue	542,647	-	542,647	Utility expenditure	503,403	-	503,403
Water supply	222,774	-	222,774	Capital outlay	60,958	-	60,958
Electric power	315,505	-	315,505	Water supply	222,352	-	222,352
Gas supply	2,111	-	2,111	Electric power	266,138	-	266,138
Transit	2,257	-	2,257	Gas supply	2,314	-	2,314
Liquor store revenue	-	-	-	Transit	12,599	-	12,599
Insurance trust revenue	1,948,704	1,911,982	36,722	Liquor store expenditure	-	-	-
Unemployment compensation	189,497	189,497	-	Insurance trust expenditure	584,322	570,695	13,627
Employee retirement	1,733,436	1,696,714	36,722	Unemployment compensation	173,942	173,942	-
Workers' compensation	25,771	25,771	-	Employee retirement	400,625	386,998	13,627
Other insurance trust revenue	-	-	-	Workers' compensation	9,755	9,755	-
Expenditure¹	11,751,723	8,943,119	5,456,288	Other insurance trust	-	-	-
By character and object:				Debt outstanding	6,936,657	2,488,221	4,448,436
Intergovernmental expenditure ¹	2,306	2,649,550	440	Short-term	19,978	70	19,908
Direct expenditure	11,749,417	6,293,569	5,455,848	Long-term	6,916,679	2,488,151	4,428,528
Current operations	9,328,692	4,780,904	4,547,788	Full faith and credit	1,708,923	393,538	1,315,385
Capital outlay	1,322,750	693,225	629,525	Nonguaranteed	5,207,756	2,094,613	3,113,143
Construction	938,920	557,396	381,524	Long-term debt by purpose			
Other capital outlay	383,830	135,829	248,001	Public debt for private purposes	3,157,689	1,419,812	1,737,877
Assistance and subsidies	133,017	133,017	-	Education	1,701,739	644,541	1,057,198
Interest on debt	380,636	115,728	264,908	Utilities	627,418	-	627,418
Insurance benefits and repayments	584,322	570,695	13,627	Other	1,429,833	423,798	1,006,035
Exhibit: Salaries and wages	3,998,623	1,672,870	2,325,753	Long-term debt issued	873,973	479,407	394,566
Direct expenditure by function	11,749,417	6,293,569	5,455,848	Long-term debt retired	666,359	388,492	277,867
Direct general expenditure	10,661,692	5,722,874	4,938,818	Cash and security holdings	19,268,930	14,827,833	4,441,097
Capital outlay	1,261,792	693,225	568,567	Insurance trust funds	11,304,983	11,017,902	287,081
Other direct general expenditure	9,399,900	5,029,649	4,370,251	Unemployment compensation	235,900	235,900	-
Education services:				Employee retirement	10,625,000	10,637,919	287,081
Education	3,984,633	1,438,014	2,546,619	Workers' compensation	144,083	144,083	-
Capital outlay	424,139	227,185	196,954	Miscellaneous	-	-	-
Higher education	1,123,991	1,123,991	-	Other than insurance trust funds			
Capital outlay	205,753	205,753	-	By purpose	7,963,947	3,809,931	4,154,016
Elementary & secondary education	2,549,659	3,040	2,546,619	Offsets to debt	3,548,254	1,531,182	2,017,072
Capital outlay	196,954	-	196,954	Bond funds	551,092	131,799	419,293
Other education	310,983	310,983	-	Other	3,864,601	2,146,950	1,717,651
Libraries	49,613	3,952	45,661				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	California			Description	California		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	33,145	33,145	33,145	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	924,253	924,253	924,253	Direct general expenditure--Con.			
Revenue¹	242,469,130	154,016,720	147,304,194	Social services and income maintenance:			
General revenue¹	185,730,774	119,407,560	125,174,998	Public welfare	27,133,281	17,049,428	10,083,853
Intergovernmental revenue ¹	35,954,808	33,720,628	61,085,964	Cash assistance payments	5,117,919	-	5,117,919
From Federal Government	35,954,808	31,149,968	4,804,840	Vendor payments	14,891,993	14,752,694	139,299
From State government	-	-	56,281,124	Other public welfare	7,123,369	2,296,734	4,826,635
From local governments ¹	-	2,570,660	-	Hospitals	8,615,476	2,918,092	5,697,384
General revenue from own sources	149,775,966	85,686,932	64,089,034	Capital outlay	494,437	206,669	287,768
Taxes	104,977,251	72,387,698	32,589,553	Health	8,148,364	3,231,851	4,916,513
Property	25,424,960	3,842,945	21,582,015	Social insurance administration	343,418	343,418	-
Sales and gross receipts	36,268,362	28,319,707	7,948,655	Veterans' services	21,257	21,257	-
General sales	27,736,137	22,684,257	5,051,880	Transportation:			
Selective sales	8,532,225	5,635,450	2,896,775	Highways	7,383,041	3,446,320	3,936,721
Motor fuel	3,034,046	3,034,046	-	Capital outlay	3,088,898	1,548,684	1,540,214
Alcoholic beverage	273,398	273,398	-	Air transportation (airports)	2,105,884	1,932	2,103,952
Tobacco products	899,892	899,531	361	Parking facilities	113,475	-	113,475
Public utilities	1,995,138	42,671	1,952,467	Sea and inland port facilities	735,310	-	735,310
Other selective sales	2,329,751	1,385,804	943,947	Transit subsidies	143,820	75,322	68,498
Individual income	30,732,356	30,732,356	-	Public safety:			
Corporate income	5,459,199	5,459,199	-	Police protection	8,130,654	932,482	7,198,172
Motor vehicle license	1,662,753	1,662,753	-	Fire protection	3,398,494	-	3,398,494
Other taxes	5,429,621	2,370,738	3,058,883	Correction	6,530,580	3,733,689	2,796,891
Charges and miscellaneous general revenue	44,798,715	13,299,234	31,499,481	Capital outlay	204,283	106,575	97,708
Current charges	28,619,222	8,096,595	20,522,627	Protective inspection and regulation	2,222,619	1,242,890	979,729
Education	5,789,506	4,385,749	1,403,757	Environment and housing:			
Institutions of higher education	5,175,638	4,384,191	791,447	Natural resources	3,184,224	2,059,869	1,124,355
School lunch sales (gross)	438,709	-	438,709	Capital outlay	603,650	501,969	101,681
Hospitals	5,555,200	1,951,049	3,604,151	Parks and recreation	3,043,862	251,508	2,792,354
Highways	513,628	321,504	192,124	Capital outlay	659,577	25,639	633,938
Air transportation (airports)	1,459,012	-	1,459,012	Housing and community development	4,726,250	154,243	4,602,007
Parking facilities	245,731	-	245,731	Sewerage	3,944,059	87,144	3,856,915
Sea and inland port facilities	693,357	-	693,357	Capital outlay	1,551,464	520	1,550,944
Natural resources	1,157,459	568,546	588,913	Solid waste management	2,177,779	625,361	1,552,418
Parks and recreation	869,735	71,383	798,352	Capital outlay	143,824	3,873	139,951
Housing and community development	589,069	90,317	498,752	Governmental administration:			
Sewerage	3,078,134	399	3,077,735	Financial administration	4,136,318	2,242,927	1,893,391
Solid waste management	1,633,974	-	1,633,974	Judicial and legal	5,730,684	2,161,236	3,569,448
Other charges	7,034,417	707,648	6,326,769	General public buildings	623,041	111,765	511,276
Miscellaneous general revenue	16,179,493	5,202,639	10,976,854	Other governmental administration	1,801,968	288,141	1,513,827
Interest earnings	8,009,818	2,704,438	5,305,380	Interest on general debt	7,654,068	2,541,120	5,112,948
Special assessments	934,385	41,202	893,183	General expenditure, n.e.c.			
Sale of property	242,504	20,966	221,538	Miscellaneous commercial activities	1,148	-	1,148
Other general revenue	6,992,786	2,436,033	4,556,753	Other and unallocable	11,378,207	5,001,698	6,376,509
Utility revenue	13,021,059	215,611	12,805,448	Utility expenditure	17,506,306	105,863	17,400,443
Water supply	5,760,113	-	5,760,113	Capital outlay	3,562,870	-	3,562,870
Electric power	6,064,859	215,611	5,849,248	Water supply	6,990,832	-	6,990,832
Gas supply	95,322	-	95,322	Electric power	5,214,607	105,863	5,108,744
Transit	1,100,765	-	1,100,765	Gas supply	71,414	-	71,414
Liquor store revenue	-	-	-	Transit	5,229,453	-	5,229,453
Insurance trust revenue	43,717,297	34,393,549	9,323,748	Liquor store expenditure	-	-	-
Unemployment compensation	3,032,166	3,032,166	-	Insurance trust expenditure	17,299,122	13,388,650	3,910,472
Employee retirement	37,690,403	28,366,655	9,323,748	Unemployment compensation	2,538,560	2,538,560	-
Workers' compensation	1,687,810	1,687,810	-	Employee retirement	12,126,547	8,216,075	3,910,472
Other insurance trust revenue	1,306,918	1,306,918	-	Workers' compensation	943,679	943,679	-
Expenditure¹	217,970,491	133,672,890	141,692,575	Other insurance trust	1,690,336	1,690,336	-
By character and object:				Debt outstanding	168,344,216	53,974,509	114,369,707
Intergovernmental expenditure ¹	2,290,260	58,350,134	1,335,100	Short-term	946,495	-	946,495
Direct expenditure	215,680,231	75,322,756	140,357,475	Long-term	167,397,721	53,974,509	113,423,212
Current operations	160,290,919	54,158,375	106,132,544	Full faith and credit	38,776,076	17,195,702	21,580,374
Capital outlay	22,630,670	4,026,326	18,604,344	Nonguaranteed	128,621,645	36,778,807	91,842,838
Construction	18,218,954	3,111,737	15,107,217	Long-term debt by purpose			
Other capital outlay	4,411,716	914,589	3,497,127	Public debt for private purposes	32,338,760	22,230,688	10,108,072
Assistance and subsidies	6,318,003	1,200,084	5,117,919	Education	24,904,668	16,347,331	8,557,337
Interest on debt	9,141,517	2,549,321	6,592,196	Utilities	28,979,392	-	28,979,392
Insurance benefits and repayments	17,299,122	13,388,650	3,910,472	Other	81,174,901	15,396,490	65,778,411
Exhibit: Salaries and wages	69,581,492	15,508,162	54,073,330	Long-term debt issued	24,432,176	8,890,950	15,541,226
Direct expenditure by function	215,680,231	75,322,756	140,357,475	Long-term debt retired	17,275,611	5,197,660	12,077,951
Direct general expenditure	180,874,803	61,828,243	119,046,560	Cash and security holdings	477,676,309	295,496,465	182,179,844
Capital outlay	19,067,800	4,026,326	15,041,474	Insurance trust funds	327,350,443	238,824,260	88,526,183
Other direct general expenditure	161,807,003	57,801,917	104,005,086	Unemployment compensation	4,924,259	-	4,924,259
Education services:				Employee retirement	315,597,253	227,071,070	88,526,183
Education	56,687,997	13,290,290	43,397,707	Workers' compensation	6,250,116	6,250,116	-
Capital outlay	6,068,789	1,191,005	4,877,784	Miscellaneous	578,815	578,815	-
Higher education	15,526,730	10,979,551	4,547,179	Other than insurance trust funds			
Capital outlay	1,565,304	1,186,780	378,524	By purpose	150,325,866	56,672,205	93,653,661
Elementary & secondary education	38,850,884	356	38,850,528	Offsets to debt	40,974,670	22,752,886	18,221,784
Capital outlay	4,499,260	-	4,499,260	Bond funds	17,692,276	5,819,495	11,872,781
Other education	2,310,383	2,310,383	-	Other	91,658,920	28,099,824	63,559,096
Libraries	729,525	16,260	713,265				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Colorado			Description	Colorado		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	4,056	4,056	4,056	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	118,514	118,514	118,514	Direct general expenditure--Con.			
Revenue¹	25,412,517	14,158,140	14,325,475	Social services and income maintenance:			
General revenue¹	21,136,614	11,746,973	12,460,739	Public welfare	2,576,408	2,146,184	430,224
Intergovernmental revenue ¹	3,323,827	2,959,108	3,435,817	Cash assistance payments	96,174	-	96,174
From Federal Government	3,323,827	2,941,008	382,819	Vendor payments	1,642,129	1,599,246	42,883
From State government	-	-	3,052,998	Other public welfare	838,105	546,938	291,167
From local governments ¹	-	18,100	-	Hospitals	596,117	145,775	450,342
General revenue from own sources	17,812,787	8,787,865	9,024,922	Capital outlay	55,044	6,410	48,634
Taxes	12,116,877	6,568,185	5,548,692	Health	402,127	258,822	143,305
Property	3,413,607	-	3,413,607	Social insurance administration	42,204	42,204	-
Sales and gross receipts	4,382,803	2,521,031	1,861,772	Veterans' services	-	-	-
General sales	3,381,211	1,703,608	1,677,603	Transportation:			
Selective sales	1,001,592	817,423	184,169	Highways	1,764,863	888,442	876,421
Motor fuel	515,768	515,768	-	Capital outlay	1,073,460	661,526	411,934
Alcoholic beverage	26,323	26,193	130	Air transportation (airports)	228,866	696	228,170
Tobacco products	69,752	68,013	1,739	Parking facilities	11,859	-	11,859
Public utilities	108,134	7,746	100,388	Sea and inland port facilities	64	-	64
Other selective sales	281,615	199,703	81,912	Transit subsidies	-	-	-
Individual income	3,354,873	3,354,873	-	Public safety:			
Corporate income	301,043	301,043	-	Police protection	777,886	70,165	707,721
Motor vehicle license	197,416	165,363	32,053	Fire protection	303,192	-	303,192
Other taxes	467,135	225,875	241,260	Correction	787,586	588,941	198,645
Charges and miscellaneous general revenue	5,695,910	2,219,680	3,476,230	Capital outlay	167,735	156,393	11,342
Current charges	3,639,784	1,278,954	2,360,830	Protective inspection and regulation	106,239	74,866	31,373
Education	1,356,750	1,097,579	259,171	Environment and housing:			
Institutions of higher education	1,116,439	1,081,790	34,649	Natural resources	212,918	170,875	42,043
School lunch sales (gross)	75,387	-	75,387	Capital outlay	42,410	28,857	13,553
Hospitals	446,229	36,976	409,253	Parks and recreation	608,480	50,511	557,969
Highways	13,494	1,450	12,044	Capital outlay	141,057	16,474	124,583
Air transportation (airports)	506,269	-	506,269	Housing and community development	326,447	39,653	286,794
Parking facilities	17,641	-	17,641	Sewerage	347,989	-	347,989
Sea and inland port facilities	-	-	-	Capital outlay	106,093	-	106,093
Natural resources	24,732	15,970	8,762	Solid waste management	96,096	14,694	81,402
Parks and recreation	189,612	2,382	187,230	Capital outlay	7,734	1,300	6,434
Housing and community development	84,041	16,700	67,341	Governmental administration:			
Sewerage	412,888	-	412,888	Financial administration	371,400	144,226	227,174
Solid waste management	56,416	3,379	53,037	Judicial and legal	319,703	168,372	151,331
Other charges	531,712	104,518	427,194	General public buildings	123,585	5,416	118,169
Miscellaneous general revenue	2,056,126	940,726	1,115,400	Other governmental administration	260,758	35,067	225,691
Interest earnings	1,052,464	430,655	621,809	Interest on general debt	1,100,641	250,613	850,028
Special assessments	42,199	-	42,199	General expenditure, n.e.c.			
Sale of property	32,545	2,034	30,511	Miscellaneous commercial activities			
Other general revenue	928,918	508,037	420,881	Other and unallocable	1,328,859	717,976	610,883
Utility revenue	1,372,958	-	1,372,958	Utility expenditure	1,795,797	6,786	1,789,011
Water supply	685,317	-	685,317	Capital outlay	508,224	154	508,070
Electric power	524,903	-	524,903	Water supply	776,367	6,786	769,581
Gas supply	106,060	-	106,060	Electric power	580,451	-	580,451
Transit	56,678	-	56,678	Gas supply	108,778	-	108,778
Liquor store revenue	-	-	-	Transit	330,201	-	330,201
Insurance trust revenue	2,902,945	2,411,167	491,778	Liquor store expenditure	-	-	-
Unemployment compensation	231,746	231,746	-	Insurance trust expenditure	1,635,358	1,442,698	192,660
Employee retirement	2,392,615	1,900,837	491,778	Unemployment compensation	147,120	147,120	-
Workers' compensation	-	-	-	Employee retirement	1,314,624	1,121,964	192,660
Other insurance trust revenue	278,584	278,584	-	Workers' compensation	-	-	-
Expenditure¹	23,503,104	13,148,371	13,870,842	Other insurance trust	173,614	173,614	-
By character and object:				Debt outstanding	22,059,022	4,058,764	18,000,258
Intergovernmental expenditure ¹	4,064	3,519,783	390	Short-term	41,057	-	41,057
Direct expenditure	23,499,040	9,628,588	13,870,452	Long-term	22,017,965	4,058,764	17,959,201
Current operations	16,946,755	6,705,938	10,240,817	Full faith and credit	8,267,717	2,501	8,265,216
Capital outlay	3,457,404	1,128,822	2,328,582	Nonguaranteed	13,750,248	4,056,263	9,693,985
Construction	2,415,589	804,003	1,611,586	Long-term debt by purpose			
Other capital outlay	1,041,815	324,819	716,996	Public debt for private purposes	4,316,809	2,650,343	1,666,466
Assistance and subsidies	192,157	95,983	96,174	Education	5,050,029	981,514	4,068,515
Interest on debt	1,267,366	255,147	1,012,219	Utilities	2,507,473	75,930	2,431,543
Insurance benefits and repayments	1,635,358	1,442,698	192,660	Other	10,143,654	350,977	9,792,677
Exhibit: Salaries and wages	7,674,360	2,376,322	5,298,038	Long-term debt issued	3,377,250	838,562	2,538,688
Direct expenditure by function	23,499,040	9,628,588	13,870,452	Long-term debt retired	2,250,491	439,763	1,810,728
Direct general expenditure	20,067,885	8,179,104	11,888,781	Cash and security holdings	42,560,800	27,391,782	15,169,018
Capital outlay	2,949,180	1,128,668	1,820,512	Insurance trust funds	23,474,315	19,628,549	3,845,766
Other direct general expenditure	17,118,705	7,050,436	10,068,269	Unemployment compensation	684,987	684,987	-
Education services:				Employee retirement	21,941,900	18,096,134	3,845,766
Education	7,242,048	2,364,289	4,877,759	Workers' compensation	682,575	682,575	-
Capital outlay	841,552	205,504	636,048	Miscellaneous	164,853	164,853	-
Higher education	2,280,674	2,169,243	111,431	Other than insurance trust funds			
Capital outlay	210,088	202,217	7,871	By purpose	19,086,485	7,763,233	11,323,252
Elementary & secondary education	4,768,959	2,631	4,766,328	Offsets to debt	5,802,277	3,227,254	2,575,023
Capital outlay	628,177	-	628,177	Bond funds	2,639,441	659,889	1,979,552
Other education	192,415	192,415	-	Other	10,644,767	3,876,090	6,768,677
Libraries	131,550	1,317	130,233				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Connecticut			Description	Connecticut		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	3,282	3,282	3,282	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	122,564	122,564	122,564	Direct general expenditure--Con.			
Revenue¹	23,796,056	16,437,468	10,171,325	Social services and income maintenance:			
General revenue¹	21,504,700	14,920,047	9,397,390	Public welfare	2,930,225	2,829,740	100,485
Intergovernmental revenue ¹	3,450,896	3,146,893	3,116,740	Cash assistance payments	466,050	462,399	3,651
From Federal Government	3,450,896	3,141,429	309,467	Vendor payments	2,035,476	2,022,674	12,802
From State government	-	-	2,807,273	Other public welfare	438,699	354,667	84,032
From local governments ¹	-	5,464	-	Hospitals	1,146,666	1,134,791	11,875
General revenue from own sources	18,053,804	11,773,154	6,280,650	Capital outlay	9,710	9,534	176
Taxes	14,888,650	9,623,591	5,265,059	Health	399,909	302,691	97,218
Property	5,174,841	-	5,174,841	Social insurance administration	81,695	81,695	-
Sales and gross receipts	4,822,243	4,821,493	750	Veterans' services	-	-	-
General sales	3,218,062	3,218,062	-	Transportation:			
Selective sales	1,604,181	1,603,431	750	Highways	1,106,595	689,523	417,072
Motor fuel	544,667	544,667	-	Capital outlay	585,009	497,818	87,191
Alcoholic beverage	44,143	44,143	-	Air transportation (airports)	28,841	25,310	3,531
Tobacco products	130,537	130,537	-	Parking facilities	17,049	-	17,049
Public utilities	167,704	167,704	-	Sea and inland port facilities	4,093	2,046	2,047
Other selective sales	717,130	716,380	750	Transit subsidies	20,127	20,075	52
Individual income	3,609,991	3,609,595	396	Public safety:			
Corporate income	474,512	474,512	-	Police protection	659,432	128,226	531,206
Motor vehicle license	225,328	224,864	464	Fire protection	376,718	-	376,718
Other taxes	581,735	493,127	88,608	Correction	523,219	523,219	-
Charges and miscellaneous general revenue	3,165,154	2,149,563	1,015,591	Capital outlay	15,076	15,076	-
Current charges	1,553,236	1,003,159	550,077	Protective inspection and regulation	122,767	100,848	21,919
Education	519,418	450,457	68,961	Environment and housing:			
Institutions of higher education	448,041	448,041	-	Natural resources	89,819	89,819	-
School lunch sales (gross)	51,392	-	51,392	Capital outlay	10,273	10,273	-
Hospitals	297,202	297,202	-	Parks and recreation	194,339	27,238	167,101
Highways	1,152	991	161	Capital outlay	38,214	19,888	18,326
Air transportation (airports)	21,968	20,316	1,652	Housing and community development	433,314	54,901	378,413
Parking facilities	19,519	-	19,519	Sewerage	232,273	92	232,181
Sea and inland port facilities	648	165	483	Capital outlay	39,612	3	39,609
Natural resources	1,700	1,698	2	Solid waste management	315,990	154,123	161,867
Parks and recreation	52,787	3,603	49,184	Capital outlay	18,120	13,028	5,092
Housing and community development	68,464	7,135	61,329	Governmental administration:			
Sewerage	168,607	-	168,607	Financial administration	516,501	360,121	156,380
Solid waste management	193,304	148,179	45,125	Judicial and legal	386,674	338,538	48,136
Other charges	208,467	73,413	135,054	General public buildings	103,772	14,654	89,118
Miscellaneous general revenue	1,611,918	1,146,404	465,514	Other governmental administration	267,632	69,084	198,548
Interest earnings	705,811	500,691	205,120	Interest on general debt	1,290,682	1,028,447	262,235
Special assessments	32,640	-	32,640	General expenditure, n.e.c.			
Sale of property	15,927	6,515	9,412	Miscellaneous commercial activities	-	-	-
Other general revenue	857,540	639,198	218,342	Other and unallocable	2,119,142	1,150,477	968,665
Utility revenue	470,456	22,849	447,607	Utility expenditure	674,298	198,018	476,280
Water supply	192,383	-	192,383	Capital outlay	170,956	88,454	82,502
Electric power	230,868	-	230,868	Water supply	199,559	-	199,559
Gas supply	12,513	-	12,513	Electric power	200,521	-	200,521
Transit	34,692	22,849	11,843	Gas supply	14,697	-	14,697
Liquor store revenue	-	-	-	Transit	259,521	198,018	61,503
Insurance trust revenue	1,820,900	1,494,572	326,328	Liquor store expenditure	-	-	-
Unemployment compensation	514,957	514,957	-	Insurance trust expenditure	1,899,463	1,675,810	223,653
Employee retirement	1,217,496	891,168	326,328	Unemployment compensation	343,921	343,921	-
Workers' compensation	88,447	88,447	-	Employee retirement	1,420,548	1,196,895	223,653
Other insurance trust revenue	-	-	-	Workers' compensation	134,994	134,994	-
Expenditure¹	22,261,916	15,213,482	9,863,462	Other insurance trust	-	-	-
By character and object:				Debt outstanding	22,237,656	17,504,807	4,732,849
Intergovernmental expenditure ¹	-	2,810,990	4,038	Short-term	205,493	-	205,493
Direct expenditure	22,261,916	12,402,492	9,859,424	Long-term	22,032,163	17,504,807	4,527,356
Current operations	16,609,870	8,281,691	8,328,179	Full faith and credit	14,411,456	11,016,564	3,394,892
Capital outlay	1,878,633	871,208	1,007,425	Nonguaranteed	7,620,707	6,488,243	1,132,464
Construction	1,383,324	713,775	669,549	Long-term debt by purpose			
Other capital outlay	495,309	157,433	337,876	Public debt for private purposes	6,177,524	6,010,689	166,835
Assistance and subsidies	548,987	545,336	3,651	Education	2,566,492	1,204,229	1,362,263
Interest on debt	1,324,963	1,028,447	296,516	Utilities	605,785	-	605,785
Insurance benefits and repayments	1,899,463	1,675,810	223,653	Other	12,682,362	10,289,889	2,392,473
Exhibit: Salaries and wages	7,233,713	2,753,974	4,479,739	Long-term debt issued	2,478,188	2,057,972	420,216
Direct expenditure by function	22,261,916	12,402,492	9,859,424	Long-term debt retired	2,523,614	1,993,100	530,514
Direct general expenditure	19,688,155	10,528,664	9,159,491	Cash and security holdings	34,712,628	27,616,218	7,096,410
Capital outlay	1,707,677	782,754	924,923	Insurance trust funds	20,929,315	16,846,014	4,083,301
Other direct general expenditure	17,980,478	9,745,910	8,234,568	Unemployment compensation	872,615	872,615	-
Education services:				Employee retirement	19,993,350	15,910,049	4,083,301
Education	6,200,950	1,388,026	4,812,924	Workers' compensation	63,350	63,350	-
Capital outlay	356,775	67,157	289,618	Miscellaneous	-	-	-
Higher education	1,112,559	1,112,559	-	Other than insurance trust funds			
Capital outlay	45,255	45,255	-	By purpose	13,783,313	10,770,204	3,013,109
Elementary & secondary education	4,813,904	980	4,812,924	Offsets to debt	8,796,185	8,639,972	156,213
Capital outlay	289,618	-	289,618	Bond funds	574,231	137,835	436,396
Other education	274,487	274,487	-	Other	4,412,897	1,992,397	2,420,500
Libraries	119,731	14,980	104,751				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Delaware			Description	Delaware		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	754	754	754	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	22,003	22,003	22,003	Direct general expenditure--Con.			
Revenue¹	5,525,618	4,540,445	1,753,672	Social services and income maintenance:			
General revenue¹	4,872,167	4,059,973	1,580,693	Public welfare	502,949	502,203	746
Intergovernmental revenue ¹	783,824	763,836	788,487	Cash assistance payments	22,646	22,646	-
From Federal Government	783,824	738,287	45,537	Vendor payments	314,657	314,657	-
From State government	-	-	742,950	Other public welfare	165,646	164,900	746
From local governments ¹	-	25,549	-	Hospitals	58,678	58,678	-
General revenue from own sources	4,088,343	3,296,137	792,206	Capital outlay	325	325	-
Taxes	2,471,752	2,030,789	440,963	Health	201,674	189,682	11,992
Property	348,517	-	348,517	Social insurance administration	12,811	12,811	-
Sales and gross receipts	277,280	274,195	3,085	Veterans' services	304	304	-
General sales	-	-	-	Transportation:			
Selective sales	277,280	274,195	3,085	Highways	387,991	293,975	94,016
Motor fuel	103,122	103,122	-	Capital outlay	254,423	221,159	33,264
Alcoholic beverage	11,155	11,155	-	Air transportation (airports)	12,883	-	12,883
Tobacco products	24,455	24,455	-	Parking facilities	2,548	-	2,548
Public utilities	25,956	24,276	1,680	Sea and inland port facilities	-	-	-
Other selective sales	112,592	111,187	1,405	Transit subsidies	826	813	13
Individual income	813,717	770,903	42,814	Public safety:			
Corporate income	232,528	232,528	-	Police protection	152,110	60,754	91,356
Motor vehicle license	30,285	30,285	-	Fire protection	17,014	-	17,014
Other taxes	769,425	722,878	46,547	Correction	201,753	201,753	-
Charges and miscellaneous general revenue	1,616,591	1,265,348	351,243	Capital outlay	4,147	4,147	-
Current charges	768,081	537,640	230,441	Protective inspection and regulation	42,638	36,644	5,994
Education	315,253	303,057	12,196	Environment and housing:			
Institutions of higher education	301,923	301,923	-	Natural resources	86,349	77,041	9,308
School lunch sales (gross)	12,196	-	12,196	Capital outlay	26,657	26,292	365
Hospitals	37,789	37,789	-	Parks and recreation	68,332	51,478	16,854
Highways	134,744	67,413	67,331	Capital outlay	34,992	31,680	3,312
Air transportation (airports)	989	-	989	Housing and community development	88,895	38,353	50,542
Parking facilities	6,861	-	6,861	Sewerage	90,042	-	90,042
Sea and inland port facilities	45	-	45	Capital outlay	17,402	-	17,402
Natural resources	3,841	3,841	-	Solid waste management	51,965	40,433	11,532
Parks and recreation	6,930	4,983	1,947	Capital outlay	12,137	11,106	1,031
Housing and community development	4,907	342	4,565	Governmental administration:			
Sewerage	105,396	-	105,396	Financial administration	125,093	96,059	29,034
Solid waste management	52,030	46,628	5,402	Judicial and legal	86,067	78,486	7,581
Other charges	99,296	73,587	25,709	General public buildings	110,972	101,255	9,717
Miscellaneous general revenue	848,510	727,708	120,802	Other governmental administration	48,635	19,696	28,939
Interest earnings	336,248	267,049	69,199	Interest on general debt	302,403	234,997	67,406
Special assessments	54	-	54	General expenditure, n.e.c.			
Sale of property	126,462	125,976	486	Miscellaneous commercial activities	-	-	-
Other general revenue	385,746	334,683	51,063	Other and unallocable	203,307	171,998	31,309
Utility revenue	150,248	8,611	141,637	Utility expenditure	154,276	43,046	111,230
Water supply	37,756	-	37,756	Capital outlay	9,953	4,798	5,155
Electric power	103,881	-	103,881	Water supply	27,961	-	27,961
Gas supply	-	-	-	Electric power	83,269	-	83,269
Transit	8,611	8,611	-	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	43,046	43,046	-
Insurance trust revenue	503,203	471,861	31,342	Liquor store expenditure	-	-	-
Unemployment compensation	81,354	81,354	-	Insurance trust expenditure	250,283	226,575	23,708
Employee retirement	417,187	385,845	31,342	Unemployment compensation	55,533	55,533	-
Workers' compensation	4,662	4,662	-	Employee retirement	189,899	166,191	23,708
Other insurance trust revenue	-	-	-	Workers' compensation	4,851	4,851	-
Expenditure¹	4,888,804	3,940,802	1,671,595	Other insurance trust	-	-	-
By character and object:				Debt outstanding	4,915,536	3,712,623	1,202,913
Intergovernmental expenditure ¹	939	720,975	3,557	Short-term	17,483	3,892	13,591
Direct expenditure	4,887,865	3,219,827	1,668,038	Long-term	4,898,053	3,708,731	1,189,322
Current operations	3,630,836	2,237,264	1,393,572	Full faith and credit	1,331,486	721,754	609,732
Capital outlay	634,004	456,207	177,797	Nonguaranteed	3,566,567	2,986,977	579,590
Construction	457,809	319,193	138,616	Long-term debt by purpose			
Other capital outlay	176,195	137,014	39,181	Public debt for private purposes	2,482,505	2,146,354	336,151
Assistance and subsidies	64,784	64,784	-	Education	485,598	371,644	113,954
Interest on debt	307,958	234,997	72,961	Utilities	91,319	-	91,319
Insurance benefits and repayments	250,283	226,575	23,708	Other	1,838,631	1,190,733	647,898
Exhibit: Salaries and wages	1,588,000	885,622	702,378	Long-term debt issued	412,769	292,829	119,940
Direct expenditure by function	4,887,865	3,219,827	1,668,038	Long-term debt retired	446,477	346,108	100,369
Direct general expenditure	4,483,306	2,950,206	1,533,100	Cash and security holdings	11,426,652	10,046,226	1,380,426
Capital outlay	624,051	451,409	172,642	Insurance trust funds	5,591,375	5,211,699	379,676
Other direct general expenditure	3,859,255	2,498,797	1,360,458	Unemployment compensation	312,479	-	-
Education services:				Employee retirement	5,277,729	4,898,053	379,676
Education	1,611,101	679,839	931,262	Workers' compensation	1,167	1,167	-
Capital outlay	122,986	52,553	70,433	Miscellaneous	-	-	-
Higher education	538,907	538,907	-	Other than insurance trust funds			
Capital outlay	51,362	51,362	-	By purpose	5,835,277	4,834,527	1,000,750
Elementary & secondary education	931,262	-	931,262	Offsets to debt	2,631,415	2,255,747	375,668
Capital outlay	70,433	-	70,433	Bond funds	189,140	173,745	15,395
Other education	140,932	140,932	-	Other	3,014,722	2,405,035	609,687
Libraries	15,966	2,954	13,012				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	District of Columbia			Description	District of Columbia		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	523	523	523	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	19,665	19,665	19,665	Direct general expenditure--Con.			
Revenue¹	6,131,111	-	6,131,111	Social services and income maintenance:			
General revenue¹	5,451,718	-	5,451,718	Public welfare	1,246,581	-	1,246,581
Intergovernmental revenue ¹	1,706,905	-	1,706,905	Cash assistance payments	143,878	-	143,878
From Federal Government	1,706,905	-	1,706,905	Vendor payments	848,885	-	848,885
From State government	-	-	-	Other public welfare	253,818	-	253,818
From local governments ¹	-	-	-	Hospitals	262,553	-	262,553
General revenue from own sources	3,744,813	-	3,744,813	Capital outlay	-	-	-
Taxes	2,973,583	-	2,973,583	Health	247,185	-	247,185
Property	679,550	-	679,550	Social insurance administration	5,454	-	5,454
Sales and gross receipts	934,102	-	934,102	Veterans' services	-	-	-
General sales	592,718	-	592,718	Transportation:			
Selective sales	341,384	-	341,384	Highways	100,959	-	100,959
Motor fuel	30,965	-	30,965	Capital outlay	86,410	-	86,410
Alcoholic beverage	4,821	-	4,821	Air transportation (airports)	-	-	-
Tobacco products	17,107	-	17,107	Parking facilities	3,344	-	3,344
Public utilities	180,346	-	180,346	Sea and inland port facilities	-	-	-
Other selective sales	108,145	-	108,145	Transit subsidies	-	-	-
Individual income	952,156	-	952,156	Public safety:			
Corporate income	217,595	-	217,595	Police protection	313,224	-	313,224
Motor vehicle license	17,930	-	17,930	Fire protection	103,981	-	103,981
Other taxes	172,250	-	172,250	Correction	292,724	-	292,724
Charges and miscellaneous general revenue	771,230	-	771,230	Capital outlay	-	-	-
Current charges	383,712	-	383,712	Protective inspection and regulation	41,391	-	41,391
Education	19,906	-	19,906	Environment and housing:			
Institutions of higher education	18,626	-	18,626	Natural resources	-	-	-
School lunch sales (gross)	1,050	-	1,050	Capital outlay	-	-	-
Hospitals	118,314	-	118,314	Parks and recreation	153,670	-	153,670
Highways	-	-	-	Capital outlay	109,199	-	109,199
Air transportation (airports)	-	-	-	Housing and community development	60,199	-	60,199
Parking facilities	7,731	-	7,731	Sewerage	124,951	-	124,951
Sea and inland port facilities	-	-	-	Capital outlay	35,774	-	35,774
Natural resources	-	-	-	Solid waste management	42,175	-	42,175
Parks and recreation	23,379	-	23,379	Capital outlay	-	-	-
Housing and community development	-	-	-	Governmental administration:			
Sewerage	107,316	-	107,316	Financial administration	237,762	-	237,762
Solid waste management	492	-	492	Judicial and legal	35,343	-	35,343
Other charges	106,574	-	106,574	General public buildings	76,180	-	76,180
Miscellaneous general revenue	387,518	-	387,518	Other governmental administration	38,790	-	38,790
Interest earnings	169,093	-	169,093	Interest on general debt	253,888	-	253,888
Special assessments	448	-	448	General expenditure, n.e.c.			
Sale of property	204	-	204	Miscellaneous commercial activities	1,158	-	1,158
Other general revenue	217,773	-	217,773	Other and unallocable	188,048	-	188,048
Utility revenue	437,500	-	437,500	Utility expenditure	1,148,240	-	1,148,240
Water supply	65,389	-	65,389	Capital outlay	340,848	-	340,848
Electric power	-	-	-	Water supply	111,106	-	111,106
Gas supply	-	-	-	Electric power	-	-	-
Transit	372,111	-	372,111	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	1,037,134	-	1,037,134
Insurance trust revenue	241,893	-	241,893	Liquor store expenditure	-	-	-
Unemployment compensation	103,026	-	103,026	Insurance trust expenditure	495,427	-	495,427
Employee retirement	138,867	-	138,867	Unemployment compensation	63,568	-	63,568
Workers' compensation	-	-	-	Employee retirement	431,859	-	431,859
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	6,273,347	-	6,273,347	Other insurance trust	-	-	-
By character and object:				Debt outstanding	4,939,251	-	4,939,251
Intergovernmental expenditure ¹	-	-	-	Short-term	-	-	-
Direct expenditure	6,273,347	-	6,273,347	Long-term	4,939,251	-	4,939,251
Current operations	4,690,881	-	4,690,881	Full faith and credit	3,758,403	-	3,758,403
Capital outlay	674,719	-	674,719	Nonguaranteed	1,180,848	-	1,180,848
Construction	556,201	-	556,201	Long-term debt by purpose			
Other capital outlay	118,518	-	118,518	Public debt for private purposes	553,750	-	553,750
Assistance and subsidies	143,878	-	143,878	Education	-	-	-
Interest on debt	268,442	-	268,442	Utilities	278,824	-	278,824
Insurance benefits and repayments	495,427	-	495,427	Other	4,106,677	-	4,106,677
Exhibit: Salaries and wages	1,832,878	-	1,832,878	Long-term debt issued	1,080,797	-	1,080,797
Direct expenditure by function	6,273,347	-	6,273,347	Long-term debt retired	1,048,281	-	1,048,281
Direct general expenditure	4,629,680	-	4,629,680	Cash and security holdings	7,131,151	-	7,131,151
Capital outlay	333,871	-	333,871	Insurance trust funds	4,557,811	-	4,557,811
Other direct general expenditure	4,295,809	-	4,295,809	Unemployment compensation	208,743	-	208,743
Education services:				Employee retirement	4,349,068	-	4,349,068
Education	776,773	-	776,773	Workers' compensation	-	-	-
Capital outlay	8,261	-	8,261	Miscellaneous	-	-	-
Higher education	82,428	-	82,428	Other than insurance trust funds			
Capital outlay	1,184	-	1,184	By purpose	2,573,340	-	2,573,340
Elementary & secondary education	694,345	-	694,345	Offsets to debt	571,054	-	571,054
Capital outlay	7,077	-	7,077	Bond funds	597,865	-	597,865
Other education	-	-	-	Other	1,404,421	-	1,404,421
Libraries	23,347	-	23,347				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Florida			Description	Florida		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	15,111	15,111	15,111	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	401,474	401,474	401,474	Direct general expenditure--Con.			
Revenue¹	88,422,010	49,208,745	53,458,149	Social services and income maintenance:			
General revenue¹	72,657,826	39,222,490	47,680,220	Public welfare	8,847,579	8,498,330	349,249
Intergovernmental revenue ¹	10,692,017	9,090,699	15,846,202	Cash assistance payments	434,560	412,322	22,238
From Federal Government	10,692,017	8,722,880	1,969,137	Vendor payments	7,071,330	7,066,361	4,969
From State government	-	-	13,877,065	Other public welfare	1,341,689	1,019,647	322,042
From local governments ¹	-	367,819	-	Hospitals	3,795,314	551,904	3,243,410
General revenue from own sources	61,965,809	30,131,791	31,834,018	Capital outlay	206,869	4,121	202,748
Taxes	40,244,933	23,798,564	16,446,369	Health	2,804,578	2,316,189	488,389
Property	13,900,952	960,814	12,940,138	Social insurance administration	64,607	64,607	-
Sales and gross receipts	20,855,173	17,920,401	2,934,772	Veterans' services	20,583	20,583	-
General sales	14,464,449	13,881,122	583,327	Transportation:			
Selective sales	6,390,724	4,039,279	2,351,445	Highways	5,055,419	3,331,415	1,724,004
Motor fuel	2,093,592	1,577,497	516,095	Capital outlay	3,084,431	2,274,775	819,656
Alcoholic beverage	576,861	576,762	99	Air transportation (airports)	1,199,586	-	1,199,586
Tobacco products	453,901	451,787	2,114	Parking facilities	1,199,586	-	103,526
Public utilities	1,998,992	639,642	1,359,350	Sea and inland port facilities	346,902	8,582	338,320
Other selective sales	1,267,378	793,591	473,787	Transit subsidies	13,019	-	13,019
Individual income	-	-	-	Public safety:			
Corporate income	1,266,959	1,266,959	-	Police protection	3,583,096	340,037	3,243,059
Motor vehicle license	910,358	877,327	33,031	Fire protection	1,436,389	-	1,436,389
Other taxes	3,311,491	2,773,063	538,428	Correction	3,115,566	2,105,295	1,010,271
Charges and miscellaneous general revenue	21,720,876	6,333,227	15,387,649	Capital outlay	184,050	125,561	58,489
Current charges	12,386,489	2,178,506	10,207,983	Protective inspection and regulation	580,272	293,732	286,540
Education	2,326,975	1,075,497	1,251,478	Environment and housing:			
Institutions of higher education	1,628,560	1,068,082	560,478	Natural resources	2,270,614	1,212,186	1,058,428
School lunch sales (gross)	245,408	-	245,408	Capital outlay	666,026	375,907	290,119
Hospitals	2,790,164	123,339	2,666,825	Parks and recreation	1,435,217	125,975	1,309,242
Highways	570,263	518,659	51,604	Capital outlay	401,418	26,935	374,483
Air transportation (airports)	1,034,841	-	1,034,841	Housing and community development	1,141,732	100,265	1,041,467
Parking facilities	86,264	-	86,264	Sewerage	1,406,738	1	1,406,737
Sea and inland port facilities	220,447	-	220,447	Capital outlay	531,288	-	531,288
Natural resources	196,446	20,035	176,411	Solid waste management	1,443,946	10,824	1,433,122
Parks and recreation	335,536	23,219	312,317	Capital outlay	99,259	1,702	97,557
Housing and community development	92,050	3,045	89,005	Governmental administration:			
Sewerage	1,380,646	-	1,380,646	Financial administration	1,715,130	714,352	1,000,778
Solid waste management	1,509,073	31,757	1,477,316	Judicial and legal	1,342,402	617,021	725,381
Other charges	1,843,784	382,955	1,460,829	General public buildings	334,262	122,251	212,011
Miscellaneous general revenue	9,334,387	4,154,721	5,179,666	Other governmental administration	896,144	295,163	600,981
Interest earnings	3,814,341	1,022,753	2,791,588	Interest on general debt	3,929,158	1,030,608	2,898,550
Special assessments	887,022	548	886,474	General expenditure, n.e.c.			
Sale of property	93,083	21,453	71,630	Miscellaneous commercial activities			
Other general revenue	4,539,941	3,109,967	1,429,974	Other and unallocable	3,109,974	777,772	2,332,202
Utility revenue	4,904,023	5,633	4,898,390	Utility expenditure	5,935,554	46,079	5,889,475
Water supply	1,914,458	-	1,914,458	Capital outlay	1,201,518	18,606	1,182,912
Electric power	2,681,871	-	2,681,871	Water supply	2,602,721	-	2,602,721
Gas supply	152,210	-	152,210	Electric power	2,530,707	-	2,530,707
Transit	155,484	5,633	149,851	Gas supply	137,281	-	137,281
Liquor store revenue	-	-	-	Transit	664,845	46,079	618,766
Insurance trust revenue	10,860,161	9,980,622	879,539	Liquor store expenditure	-	-	-
Unemployment compensation	649,751	649,751	-	Insurance trust expenditure	3,096,169	2,677,816	418,353
Employee retirement	10,207,795	9,328,256	879,539	Unemployment compensation	646,162	646,162	-
Workers' compensation	2,615	2,615	-	Employee retirement	2,332,850	1,914,497	418,353
Other insurance trust revenue	-	-	-	Workers' compensation	117,157	117,157	-
Expenditure¹	80,662,616	42,458,875	51,816,456	Other insurance trust	-	-	-
By character and object:				Debt outstanding	75,706,459	17,825,277	57,881,182
Intergovernmental expenditure ¹	365	13,437,789	175,291	Short-term	132,397	62,863	69,534
Direct expenditure	80,662,251	29,021,086	51,641,165	Long-term	75,574,062	17,762,414	57,811,648
Current operations	60,286,874	20,818,290	39,468,584	Full faith and credit	13,093,082	725,770	12,367,312
Capital outlay	11,753,196	3,616,392	8,136,804	Nonguaranteed	62,480,980	17,036,644	45,444,336
Construction	8,316,368	2,517,721	5,798,647	Long-term debt by purpose			
Other capital outlay	3,436,828	1,098,671	2,338,157	Public debt for private purposes	16,765,692	2,650,974	14,114,718
Assistance and subsidies	900,218	877,980	22,238	Education	15,672,043	8,590,725	7,081,318
Interest on debt	4,625,794	1,030,608	3,595,186	Utilities	13,977,409	-	13,977,409
Insurance benefits and repayments	3,096,169	2,677,816	418,353	Other	29,158,918	6,520,715	22,638,203
Exhibit: Salaries and wages	26,798,742	7,533,673	19,265,069	Long-term debt issued	10,342,051	3,176,160	7,165,891
Direct expenditure by function	80,662,251	29,021,086	51,641,165	Long-term debt retired	9,110,007	2,516,388	6,593,619
Direct general expenditure	71,630,528	26,297,191	45,333,337	Cash and security holdings	141,322,340	89,347,508	51,974,832
Capital outlay	10,551,678	3,597,786	6,953,892	Insurance trust funds	81,777,757	72,332,848	9,444,909
Other direct general expenditure	61,078,850	22,699,405	38,379,445	Unemployment compensation	2,110,975	2,110,975	-
Education services:				Employee retirement	79,604,991	70,160,082	9,444,909
Education	21,320,636	3,755,353	17,565,283	Workers' compensation	61,791	61,791	-
Capital outlay	2,761,633	444,909	2,316,724	Miscellaneous	-	-	-
Higher education	4,767,970	2,973,359	1,794,611	Other than insurance trust funds			
Capital outlay	646,401	422,036	224,365	By purpose	59,544,583	17,014,660	42,529,923
Elementary & secondary education	15,770,672	-	15,770,672	Offsets to debt	22,238,853	4,569,187	17,669,666
Capital outlay	2,082,359	-	2,082,359	Bond funds	7,203,340	575,171	6,628,169
Other education	781,994	781,994	-	Other	30,102,390	11,870,302	18,232,088
Libraries	318,139	4,746	313,393				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Georgia			Description	Georgia		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	7,788	7,788	7,788	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	199,576	199,576	199,576	Direct general expenditure--Con.			
Revenue¹	46,264,608	27,638,537	25,528,011	Social services and income maintenance:			
General revenue¹	36,878,286	21,445,362	22,334,864	Public welfare	4,920,789	4,833,636	87,153
Intergovernmental revenue ¹	6,459,836	5,870,748	7,491,028	Cash assistance payments	205,932	-	-
From Federal Government	6,459,836	5,822,099	637,737	Vendor payments	3,710,253	3,710,253	-
From State government	-	-	6,853,291	Other public welfare	1,004,604	917,451	87,153
From local governments ¹	-	48,649	-	Hospitals	2,731,016	627,354	2,103,662
General revenue from own sources	30,418,450	15,574,614	14,843,836	Capital outlay	129,280	16,776	112,504
Taxes	21,503,096	12,461,790	9,041,306	Health	937,665	285,556	652,109
Property	5,422,816	43,575	5,379,241	Social insurance administration	137,900	137,900	-
Sales and gross receipts	8,744,647	5,371,400	3,373,247	Veterans' services	7,050	7,050	-
General sales	7,113,317	4,348,817	2,764,500	Transportation:			
Selective sales	1,631,330	1,022,583	608,747	Highways	2,476,871	1,566,555	910,316
Motor fuel	566,402	566,402	-	Capital outlay	1,863,168	1,395,700	467,468
Alcoholic beverage	237,485	133,219	104,266	Air transportation (airports)	246,634	2,871	243,763
Tobacco products	92,500	92,500	-	Parking facilities	4,393	-	4,393
Public utilities	161,859	-	161,859	Sea and inland port facilities	104,501	104,501	-
Other selective sales	573,084	230,462	342,622	Transit subsidies	-	-	-
Individual income	5,696,757	5,696,757	-	Public safety:			
Corporate income	793,173	793,173	-	Police protection	1,183,464	165,912	1,017,552
Motor vehicle license	217,903	217,606	297	Fire protection	484,056	-	484,056
Other taxes	627,800	339,279	288,521	Correction	1,286,453	883,523	402,930
Charges and miscellaneous general revenue	8,915,354	3,112,824	5,802,530	Capital outlay	106,764	36,981	69,783
Current charges	5,692,797	1,665,497	4,027,300	Protective inspection and regulation	144,318	71,734	72,584
Education	1,245,382	1,030,775	214,607	Environment and housing:			
Institutions of higher education	983,441	977,209	6,232	Natural resources	427,859	410,810	17,049
School lunch sales (gross)	162,647	-	162,647	Capital outlay	59,863	57,944	1,919
Hospitals	2,211,086	235,171	1,975,915	Parks and recreation	501,553	125,479	376,074
Highways	25,516	25,516	-	Capital outlay	142,628	14,645	127,983
Air transportation (airports)	372,939	383	372,556	Housing and community development	515,981	9,547	506,434
Parking facilities	6,019	-	6,019	Sewerage	716,602	-	716,602
Sea and inland port facilities	89,180	89,180	-	Capital outlay	312,939	-	312,939
Natural resources	56,531	55,955	576	Solid waste management	476,247	21,381	454,866
Parks and recreation	193,915	115,184	78,731	Capital outlay	73,617	19,444	54,173
Housing and community development	85,822	1,232	84,590	Governmental administration:			
Sewerage	567,917	-	567,917	Financial administration	569,706	329,195	240,511
Solid waste management	380,259	2,317	377,942	Judicial and legal	516,332	127,107	389,225
Other charges	458,231	109,784	348,447	General public buildings	312,138	73,378	238,760
Miscellaneous general revenue	3,222,557	1,447,327	1,775,230	Other governmental administration	586,803	58,139	528,664
Interest earnings	1,365,231	414,252	950,979	Interest on general debt	1,089,792	391,351	698,441
Special assessments	19,442	-	19,442	General expenditure, n.e.c.			
Sale of property	22,239	2,900	19,339	Miscellaneous commercial activities			
Other general revenue	1,815,645	1,030,175	785,470	Other and unallocable	1,523,526	661,383	862,143
Utility revenue	2,675,953	-	2,675,953	Utility expenditure	3,355,747	-	3,355,747
Water supply	935,470	-	935,470	Capital outlay	754,953	-	754,953
Electric power	1,218,309	-	1,218,309	Water supply	1,311,107	-	1,311,107
Gas supply	406,802	-	406,802	Electric power	1,191,287	-	1,191,287
Transit	115,372	-	115,372	Gas supply	321,019	-	321,019
Liquor store revenue	-	-	-	Transit	532,334	-	532,334
Insurance trust revenue	6,710,369	6,193,175	517,194	Liquor store expenditure	-	-	-
Unemployment compensation	341,256	341,256	-	Insurance trust expenditure	1,869,660	1,624,381	245,279
Employee retirement	6,369,113	5,851,919	517,194	Unemployment compensation	254,814	254,814	-
Workers' compensation	-	-	-	Employee retirement	1,614,846	1,369,567	245,279
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	41,056,839	23,203,145	24,571,285	Other insurance trust	-	-	-
By character and object:				Debt outstanding	26,272,811	6,268,824	20,003,987
Intergovernmental expenditure ¹	-	6,677,041	40,530	Short-term	161,774	-	161,774
Direct expenditure	41,056,839	16,526,104	24,530,735	Long-term	26,111,037	6,268,824	19,842,213
Current operations	30,454,021	11,616,111	18,837,910	Full faith and credit	9,638,043	4,867,335	4,770,708
Capital outlay	6,507,161	2,277,677	4,229,484	Nonguaranteed	16,472,994	1,401,489	15,071,505
Construction	4,543,937	1,719,510	2,824,427	Long-term debt by purpose			
Other capital outlay	1,963,224	558,167	1,405,057	Public debt for private purposes	3,604,978	1,097,508	2,507,470
Assistance and subsidies	616,584	616,584	-	Education	3,663,482	460	3,663,022
Interest on debt	1,609,413	391,351	1,218,062	Utilities	9,367,395	-	9,367,395
Insurance benefits and repayments	1,869,660	1,624,381	245,279	Other	9,475,182	5,170,856	4,304,326
Exhibit: Salaries and wages	13,451,545	3,545,604	9,905,941	Long-term debt issued	3,659,109	952,125	2,706,984
Direct expenditure by function	41,056,839	16,526,104	24,530,735	Long-term debt retired	2,746,289	722,934	2,023,355
Direct general expenditure	35,831,432	14,901,723	20,929,709	Cash and security holdings	68,509,169	48,516,756	19,992,413
Capital outlay	5,752,208	2,277,677	3,474,531	Insurance trust funds	44,789,703	40,716,570	4,073,133
Other direct general expenditure	30,079,224	12,624,046	17,455,178	Unemployment compensation	1,949,501	-	-
Education services:				Employee retirement	42,840,202	38,767,069	4,073,133
Education	13,833,157	4,004,022	9,829,135	Workers' compensation	-	-	-
Capital outlay	1,892,886	537,801	1,355,085	Miscellaneous	-	-	-
Higher education	3,136,897	3,104,114	32,783	Other than insurance trust funds			
Capital outlay	468,591	468,591	-	By purpose	23,719,466	7,800,186	15,919,280
Elementary & secondary education	9,796,352	-	9,796,352	Offsets to debt	6,500,695	1,602,793	4,897,902
Capital outlay	1,355,085	-	1,355,085	Bond funds	4,458,587	1,543,068	2,915,519
Other education	899,908	899,908	-	Other	12,760,184	4,654,325	8,105,859
Libraries	96,626	3,339	93,287				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Hawaii			Description	Hawaii		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,185	1,185	1,185	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	31,815	31,815	31,815	Direct general expenditure--Con.			
Revenue¹	8,093,565	6,646,380	1,607,842	Social services and income maintenance:			
General revenue¹	6,879,391	5,614,565	1,425,483	Public welfare	956,316	934,214	22,102
Intergovernmental revenue ¹	1,386,417	1,265,044	282,030	Cash assistance payments	178,881	178,881	-
From Federal Government	1,386,417	1,253,363	133,054	Vendor payments	629,931	624,617	5,314
From State government	-	-	148,976	Other public welfare	147,504	130,716	16,788
From local governments ¹	-	11,681	-	Hospitals	184,901	184,901	-
General revenue from own sources	5,492,974	4,349,521	1,143,453	Capital outlay	13,656	13,656	-
Taxes	3,913,612	3,166,663	746,949	Health	363,158	337,363	25,795
Property	594,558	-	594,558	Social insurance administration	44,466	44,466	-
Sales and gross receipts	2,003,856	1,915,421	88,435	Veterans' services	1,252	1,252	-
General sales	1,447,278	1,447,278	-	Transportation:			
Selective sales	556,578	468,143	88,435	Highways	403,107	282,399	120,708
Motor fuel	134,258	73,866	60,392	Capital outlay	250,642	200,620	50,022
Alcoholic beverage	38,508	38,508	-	Air transportation (airports)	138,317	138,317	-
Tobacco products	42,281	42,281	-	Parking facilities	21	-	21
Public utilities	149,186	121,143	28,043	Sea and inland port facilities	37,009	37,009	-
Other selective sales	192,345	192,345	-	Transit subsidies	-	-	-
Individual income	1,068,974	1,068,974	-	Public safety:			
Corporate income	52,414	52,414	-	Police protection	221,151	4,928	216,223
Motor vehicle license	106,347	64,164	42,183	Fire protection	90,208	-	90,208
Other taxes	87,463	65,690	21,773	Correction	134,302	134,302	-
Charges and miscellaneous general revenue	1,579,362	1,182,858	396,504	Capital outlay	4,757	4,757	-
Current charges	1,060,450	801,355	259,095	Protective inspection and regulation	31,973	25,612	6,361
Education	214,683	214,683	-	Environment and housing:			
Institutions of higher education	186,833	186,833	-	Natural resources	75,894	72,549	3,345
School lunch sales (gross)	15,916	15,916	-	Capital outlay	14,351	13,385	966
Hospitals	160,040	160,040	-	Parks and recreation	171,160	36,176	134,984
Highways	629	-	629	Capital outlay	63,086	8,731	54,355
Air transportation (airports)	242,008	242,008	-	Housing and community development	160,273	96,712	63,561
Parking facilities	6,466	-	6,466	Sewerage	116,246	2,130	114,116
Sea and inland port facilities	65,855	65,855	-	Capital outlay	37,624	2,130	35,494
Natural resources	12,091	12,081	10	Solid waste management	103,450	-	103,450
Parks and recreation	27,424	8,279	19,145	Capital outlay	10,338	-	10,338
Housing and community development	56,174	46,596	9,578	Governmental administration:			
Sewerage	138,627	-	138,627	Financial administration	92,674	52,987	39,687
Solid waste management	81,627	2,681	78,946	Judicial and legal	165,314	134,830	30,484
Other charges	54,826	49,132	5,694	General public buildings	94,690	62,397	32,293
Miscellaneous general revenue	518,912	381,503	137,409	Other governmental administration	86,956	35,764	51,192
Interest earnings	333,094	257,589	75,505	Interest on general debt	595,767	486,789	108,978
Special assessments	13,806	2,859	10,947	General expenditure, n.e.c.			
Sale of property	22,455	9,196	13,259	Miscellaneous commercial activities	-	-	-
Other general revenue	149,557	111,859	37,698	Other and unallocable	837,457	610,019	227,438
Utility revenue	182,359	-	182,359	Utility expenditure	271,238	-	271,238
Water supply	152,877	-	152,877	Capital outlay	64,514	-	64,514
Electric power	-	-	-	Water supply	155,665	-	155,665
Gas supply	-	-	-	Electric power	-	-	-
Transit	29,482	-	29,482	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	115,573	-	115,573
Insurance trust revenue	1,031,815	1,031,815	-	Liquor store expenditure	-	-	-
Unemployment compensation	151,342	151,342	-	Insurance trust expenditure	614,978	614,978	-
Employee retirement	880,473	880,473	-	Unemployment compensation	135,589	135,589	-
Workers' compensation	-	-	-	Employee retirement	479,389	479,389	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	7,788,834	6,265,729	1,662,436	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,651,075	5,421,316	2,229,759
Intergovernmental expenditure ¹	13,889	153,220	-	Short-term	-	-	-
Direct expenditure	7,774,945	6,112,509	1,662,436	Long-term	7,651,075	5,421,316	2,229,759
Current operations	5,421,076	4,164,562	1,256,514	Full faith and credit	5,070,483	3,189,298	1,881,185
Capital outlay	954,524	662,574	291,950	Nonguaranteed	2,580,592	2,232,018	348,574
Construction	779,560	547,045	232,515	Long-term debt by purpose			
Other capital outlay	174,964	115,529	59,435	Public debt for private purposes	781,962	781,962	-
Assistance and subsidies	183,606	183,606	-	Education	37,476	37,476	-
Interest on debt	600,761	486,789	113,972	Utilities	104,419	-	104,419
Insurance benefits and repayments	614,978	614,978	-	Other	6,727,218	4,601,878	2,125,340
Exhibit: Salaries and wages	2,233,591	1,637,903	595,688	Long-term debt issued	749,206	135	749,071
Direct expenditure by function	7,774,945	6,112,509	1,662,436	Long-term debt retired	879,286	288,558	590,728
Direct general expenditure	6,888,729	5,497,531	1,391,198	Cash and security holdings	14,838,938	13,453,067	1,385,871
Capital outlay	890,010	662,574	227,436	Insurance trust funds	9,619,663	9,619,663	-
Other direct general expenditure	5,998,719	4,834,957	1,163,762	Unemployment compensation	232,373	232,373	-
Education services:				Employee retirement	9,387,290	9,387,290	-
Education	1,778,449	1,778,197	252	Workers' compensation	-	-	-
Capital outlay	244,039	244,039	-	Miscellaneous	-	-	-
Higher education	686,280	686,280	-	Other than insurance trust funds			
Capital outlay	78,973	78,973	-	By purpose	5,219,275	3,833,404	1,385,871
Elementary & secondary education	1,069,573	1,069,321	252	Offsets to debt	1,140,262	1,119,560	20,702
Capital outlay	164,915	164,915	-	Bond funds	544,699	270,615	274,084
Other education	22,596	22,596	-	Other	3,534,314	2,443,229	1,091,085
Libraries	4,218	4,218	-				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Idaho			Description	Idaho		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,252	1,252	1,252	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	26,986	26,986	26,986	Direct general expenditure--Con.			
Revenue¹	6,867,701	4,870,426	3,238,101	Social services and income maintenance:			
General revenue¹	5,714,746	3,847,418	3,108,154	Public welfare	721,183	691,134	30,049
Intergovernmental revenue ¹	1,030,467	960,799	1,310,494	Cash assistance payments	48,193	48,016	177
From Federal Government	1,030,467	957,488	72,979	Vendor payments	512,636	500,900	11,736
From State government	-	-	1,237,515	Other public welfare	160,354	142,218	18,136
From local governments ¹	-	3,311	-	Hospitals	408,855	40,810	368,045
General revenue from own sources	4,684,279	2,886,619	1,797,660	Capital outlay	27,613	1,023	26,590
Taxes	3,039,342	2,171,127	868,215	Health	136,503	87,475	49,028
Property	815,660	-	815,660	Social insurance administration	31,769	31,769	-
Sales and gross receipts	1,020,804	1,008,103	12,701	Veterans' services	-	-	-
General sales	701,657	701,657	-	Transportation:			
Selective sales	319,147	306,446	12,701	Highways	524,525	312,746	211,779
Motor fuel	212,489	212,489	-	Capital outlay	256,791	189,865	66,926
Alcoholic beverage	5,762	5,762	-	Air transportation (airports)	29,978	1,906	28,072
Tobacco products	28,491	28,491	-	Parking facilities	1,130	-	1,130
Public utilities	12,612	2,886	9,726	Sea and inland port facilities	1,178	-	1,178
Other selective sales	59,793	56,818	2,975	Transit subsidies	5	-	5
Individual income	847,021	847,021	-	Public safety:			
Corporate income	96,146	96,146	-	Police protection	192,939	35,248	157,691
Motor vehicle license	107,805	103,110	4,695	Fire protection	73,013	-	73,013
Other taxes	151,906	116,747	35,159	Correction	206,183	167,170	39,013
Charges and miscellaneous general revenue	1,644,937	715,492	929,445	Capital outlay	48,447	45,775	2,672
Current charges	1,077,684	347,395	730,289	Protective inspection and regulation	43,161	33,314	9,847
Education	244,556	197,225	47,331	Environment and housing:			
Institutions of higher education	219,179	196,474	22,705	Natural resources	166,690	125,359	41,331
School lunch sales (gross)	21,276	-	21,276	Capital outlay	13,035	8,846	4,189
Hospitals	375,041	14,097	360,944	Parks and recreation	79,427	16,086	63,341
Highways	12,676	9,855	2,821	Capital outlay	19,635	4,038	15,597
Air transportation (airports)	13,867	49	13,818	Housing and community development	30,422	4,189	26,233
Parking facilities	639	-	639	Sewerage	107,472	25,093	82,379
Sea and inland port facilities	773	-	773	Capital outlay	24,972	452	24,520
Natural resources	79,066	66,327	12,739	Solid waste management	81,573	98	81,475
Parks and recreation	20,288	350	19,938	Capital outlay	8,898	-	8,898
Housing and community development	11,422	2,729	8,693	Governmental administration:			
Sewerage	84,035	-	84,035	Financial administration	194,947	133,567	61,380
Solid waste management	79,746	-	79,746	Judicial and legal	97,981	50,065	47,916
Other charges	155,575	56,763	98,812	General public buildings	28,430	13,977	14,453
Miscellaneous general revenue	567,253	368,097	199,156	Other governmental administration	57,659	14,908	42,751
Interest earnings	311,502	233,705	77,797	Interest on general debt	172,641	118,061	54,580
Special assessments	15,277	-	15,277	General expenditure, n.e.c.			
Sale of property	2,807	817	1,990	Miscellaneous commercial activities	4,935	4,935	-
Other general revenue	237,667	133,575	104,092	Other and unallocable	169,436	82,730	86,706
Utility revenue	128,472	-	128,472	Utility expenditure	128,479	-	128,479
Water supply	68,187	-	68,187	Capital outlay	21,777	-	21,777
Electric power	59,009	-	59,009	Water supply	71,658	-	71,658
Gas supply	-	-	-	Electric power	49,666	-	49,666
Transit	1,276	-	1,276	Gas supply	-	-	-
Liquor store revenue	53,167	53,167	-	Transit	7,155	-	7,155
Insurance trust revenue	971,316	969,841	1,475	Liquor store expenditure	42,316	42,316	-
Unemployment compensation	87,238	87,238	-	Insurance trust expenditure	412,402	411,148	1,254
Employee retirement	758,760	757,285	1,475	Unemployment compensation	98,919	98,919	-
Workers' compensation	125,318	125,318	-	Employee retirement	222,794	221,504	1,254
Other insurance trust revenue	-	-	-	Workers' compensation	90,689	90,689	-
Expenditure¹	6,194,835	4,230,335	3,182,467	Other insurance trust	-	-	-
By character and object:				Debt outstanding	3,144,123	2,031,236	1,112,887
Intergovernmental expenditure ¹	-	1,213,378	4,589	Short-term	9,467	210	9,257
Direct expenditure	6,194,835	3,016,957	3,177,878	Long-term	3,134,656	2,031,026	1,103,630
Current operations	4,779,991	2,060,632	2,719,359	Full faith and credit	758,579	-	758,579
Capital outlay	751,936	357,356	394,580	Nonguaranteed	2,376,077	2,031,026	345,051
Construction	488,849	243,113	245,736	Long-term debt by purpose			
Other capital outlay	263,087	114,243	148,844	Public debt for private purposes	1,766,587	1,718,652	47,935
Assistance and subsidies	69,937	69,760	177	Education	801,353	191,849	609,504
Interest on debt	180,569	118,061	62,508	Utilities	87,721	-	87,721
Insurance benefits and repayments	412,402	411,148	1,254	Other	478,995	120,525	358,470
Exhibit: Salaries and wages	2,101,868	646,359	1,455,509	Long-term debt issued	489,270	331,485	157,785
Direct expenditure by function	6,194,835	3,016,957	3,177,878	Long-term debt retired	269,461	183,469	85,992
Direct general expenditure	5,611,638	2,563,493	3,048,145	Cash and security holdings	11,935,409	10,602,014	1,333,395
Capital outlay	730,159	357,356	372,803	Insurance trust funds	7,095,080	7,081,462	13,618
Other direct general expenditure	4,881,479	2,206,137	2,675,342	Unemployment compensation	244,348	244,348	-
Education services:				Employee retirement	6,527,504	6,513,886	13,618
Education	2,023,759	570,086	1,453,673	Workers' compensation	323,228	323,228	-
Capital outlay	232,334	73,101	159,233	Miscellaneous	-	-	-
Higher education	582,537	505,855	76,682	Other than insurance trust funds			
Capital outlay	78,340	67,574	10,766	By purpose	4,840,329	3,520,552	1,319,777
Elementary & secondary education	1,376,991	-	1,376,991	Offsets to debt	1,923,984	1,762,783	161,201
Capital outlay	148,467	-	148,467	Bond funds	286,177	136,093	150,084
Other education	64,231	64,231	-	Other	2,630,168	1,621,676	1,008,492
Libraries	25,844	2,767	23,077				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Illinois			Description	Illinois		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	12,128	12,128	12,128	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	361,775	361,775	361,775	Direct general expenditure--Con.			
Revenue¹	73,603,151	43,294,450	42,289,452	Social services and income maintenance:			
General revenue¹	60,333,633	35,686,350	36,628,034	Public welfare	8,657,084	8,260,608	396,476
Intergovernmental revenue ¹	10,079,329	9,364,928	12,695,152	Cash assistance payments	763,945	760,325	3,620
From Federal Government	10,079,329	8,548,140	1,531,189	Vendor payments	4,774,190	4,752,072	22,118
From State government	-	-	11,163,963	Other public welfare	3,118,949	2,748,211	370,738
From local governments ¹	-	816,788	-	Hospitals	1,858,234	849,753	1,008,481
General revenue from own sources	50,254,304	26,321,422	23,932,882	Capital outlay	140,263	74,657	65,606
Taxes	37,969,839	21,211,263	16,758,576	Health	2,317,432	1,852,135	465,297
Property	14,099,968	210,240	13,889,728	Social insurance administration	228,411	228,411	-
Sales and gross receipts	12,366,023	9,995,035	2,370,988	Veterans' services	10,294	10,294	-
General sales	6,818,072	5,948,973	869,099	Transportation:			
Selective sales	5,547,951	4,046,062	1,501,889	Highways	3,813,688	1,947,767	1,865,921
Motor fuel	1,514,054	1,328,723	185,331	Capital outlay	2,042,701	1,286,625	756,076
Alcoholic beverage	57,235	57,235	-	Air transportation (airports)	688,433	10,011	678,422
Tobacco products	573,302	501,650	71,652	Parking facilities	45,635	-	45,635
Public utilities	1,943,165	1,213,163	730,002	Sea and inland port facilities	11,954	-	11,954
Other selective sales	1,460,195	945,291	514,904	Transit subsidies	22,111	20,690	1,421
Individual income	7,247,522	7,247,472	50	Public safety:			
Corporate income	2,103,927	2,103,927	-	Police protection	2,786,607	313,397	2,473,210
Motor vehicle license	893,312	780,471	112,841	Fire protection	1,049,183	-	1,049,183
Other taxes	1,259,087	874,118	384,969	Correction	1,531,028	1,110,434	420,594
Charges and miscellaneous general revenue	12,284,465	5,110,159	7,174,306	Capital outlay	132,132	111,610	20,522
Current charges	6,607,349	2,130,425	4,476,924	Protective inspection and regulation	252,754	167,702	85,052
Education	2,319,042	1,469,876	849,166	Environment and housing:			
Institutions of higher education	1,971,676	1,468,812	502,864	Natural resources	387,269	318,146	69,123
School lunch sales (gross)	194,963	-	194,963	Capital outlay	72,042	47,369	24,673
Hospitals	704,786	242,702	462,084	Parks and recreation	1,922,726	118,120	1,804,606
Highways	395,276	337,934	57,342	Capital outlay	528,774	17,579	511,195
Air transportation (airports)	644,718	-	644,718	Housing and community development	1,496,684	60,102	1,436,582
Parking facilities	52,933	-	52,933	Sewerage	1,031,467	22,418	1,009,049
Sea and inland port facilities	11,823	-	11,823	Capital outlay	311,900	488	311,412
Natural resources	23,161	13,871	9,290	Solid waste management	400,195	32,624	367,571
Parks and recreation	604,305	4,980	599,325	Capital outlay	18,974	3,067	15,907
Housing and community development	167,496	20,996	146,500	Governmental administration:			
Sewerage	708,704	-	708,704	Financial administration	1,311,804	709,353	602,451
Solid waste management	103,087	-	103,087	Judicial and legal	756,487	625,529	625,958
Other charges	872,018	40,066	831,952	General public buildings	354,279	61,993	292,286
Miscellaneous general revenue	5,677,116	2,979,734	2,697,382	Other governmental administration	609,843	96,385	513,458
Interest earnings	3,231,778	1,671,495	1,560,283	Interest on general debt	3,496,090	1,711,971	1,784,119
Special assessments	90,313	-	90,313	General expenditure, n.e.c.			
Sale of property	40,911	81	40,830	Miscellaneous commercial activities	2,969,410	1,154,744	1,814,666
Other general revenue	2,314,114	1,308,158	1,005,956	Other and unallocable	-	-	-
Utility revenue	2,592,999	-	2,592,999	Utility expenditure	4,003,938	-	4,003,938
Water supply	1,444,001	-	1,444,001	Capital outlay	798,335	-	798,335
Electric power	410,810	-	410,810	Water supply	1,506,158	-	1,506,158
Gas supply	47,644	-	47,644	Electric power	393,799	-	393,799
Transit	690,544	-	690,544	Gas supply	64,393	-	64,393
Liquor store revenue	-	-	-	Transit	2,039,588	-	2,039,588
Insurance trust revenue	10,676,519	7,608,100	3,068,419	Liquor store expenditure	-	-	-
Unemployment compensation	1,257,662	1,257,662	-	Insurance trust expenditure	5,549,738	3,956,133	1,593,605
Employee retirement	9,409,693	6,341,274	3,068,419	Unemployment compensation	1,095,648	1,095,648	-
Workers' compensation	9,164	9,164	-	Employee retirement	4,444,565	2,850,960	1,593,605
Other insurance trust revenue	-	-	-	Workers' compensation	9,525	9,525	-
Expenditure¹	69,283,110	38,313,971	41,796,775	Other insurance trust	-	-	-
By character and object:				Debt outstanding	62,897,101	26,581,939	36,315,162
Intergovernmental expenditure ¹	2,612	10,802,562	27,686	Short-term	191,325	421	190,904
Direct expenditure	69,280,498	27,511,409	41,769,089	Long-term	62,705,776	26,581,518	36,124,258
Current operations	50,105,544	18,418,263	31,687,281	Full faith and credit	31,613,198	7,202,634	24,410,564
Capital outlay	8,544,489	2,045,602	6,498,887	Nonguaranteed	31,092,578	19,378,884	11,713,694
Construction	6,479,367	1,649,089	4,830,278	Long-term debt by purpose			
Other capital outlay	2,065,122	396,513	1,668,609	Public debt for private purposes	20,229,463	17,455,032	2,774,431
Assistance and subsidies	1,383,060	1,379,440	3,620	Education	9,904,544	1,073,888	8,830,656
Interest on debt	3,697,667	1,711,971	1,985,696	Utilities	3,934,220	-	3,934,220
Insurance benefits and repayments	5,549,738	3,956,133	1,593,605	Other	28,637,549	8,052,598	20,584,951
Exhibit: Salaries and wages	22,222,108	4,127,542	18,094,566	Long-term debt issued	10,125,455	3,542,482	6,582,973
Direct expenditure by function	69,280,498	27,511,409	41,769,089	Long-term debt retired	6,326,338	2,272,462	4,053,876
Direct general expenditure	59,726,822	23,555,276	36,171,546	Cash and security holdings	132,459,255	76,812,560	55,646,695
Capital outlay	7,746,154	2,045,602	5,700,552	Insurance trust funds	76,609,420	49,813,036	26,796,384
Other direct general expenditure	51,980,668	21,509,674	30,470,994	Unemployment compensation	2,022,639	-	-
Education services:				Employee retirement	74,586,480	47,790,096	26,796,384
Education	21,189,569	4,227,727	16,961,842	Workers' compensation	301	301	-
Capital outlay	2,686,864	329,816	2,357,048	Miscellaneous	-	-	-
Higher education	4,623,459	3,071,736	1,551,723	Other than insurance trust funds			
Capital outlay	417,959	304,240	113,719	By purpose	55,849,835	26,999,524	28,850,311
Elementary & secondary education	15,410,119	-	15,410,119	Offsets to debt	24,148,847	18,467,048	5,681,799
Capital outlay	2,243,329	-	2,243,329	Bond funds	6,144,828	637,225	5,507,603
Other education	1,155,991	1,155,991	-	Other	25,556,160	7,895,251	17,660,909
Libraries	408,151	19,962	388,189				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Indiana			Description	Indiana		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	5,943	5,943	5,943	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	148,767	148,767	148,767	Direct general expenditure--Con.			
Revenue¹	30,889,856	19,149,062	17,424,792	Social services and income maintenance:			
General revenue¹	27,801,807	17,728,891	15,756,914	Public welfare	3,893,622	3,455,700	437,922
Intergovernmental revenue ¹	4,623,949	4,480,507	5,827,440	Cash assistance payments	30,169	1,070	29,099
From Federal Government	4,623,949	4,327,166	296,783	Vendor payments	2,763,446	2,758,886	4,560
From State government	-	-	5,530,657	Other public welfare	1,100,007	695,744	404,263
From local governments ¹	-	153,341	-	Hospitals	1,958,344	217,824	1,740,520
General revenue from own sources	23,177,858	13,248,384	9,929,474	Capital outlay	126,542	4,780	121,762
Taxes	15,575,751	9,736,077	5,839,674	Health	524,148	373,178	150,970
Property	5,177,129	3,890	5,173,239	Social insurance administration	112,621	112,621	-
Sales and gross receipts	4,744,843	4,676,062	68,781	Veterans' services	893	893	-
General sales	3,308,186	3,308,186	-	Transportation:			
Selective sales	1,436,657	1,367,876	68,781	Highways	1,826,701	1,202,695	624,006
Motor fuel	663,942	663,942	-	Capital outlay	989,579	846,382	143,197
Alcoholic beverage	30,558	30,558	-	Air transportation (airports)	135,841	-	135,841
Tobacco products	89,894	89,894	-	Parking facilities	32,392	-	32,392
Public utilities	6,143	5,662	481	Sea and inland port facilities	16,328	6,439	9,889
Other selective sales	646,120	577,820	68,300	Transit subsidies	9,935	9,935	-
Individual income	4,214,565	3,699,316	515,249	Public safety:			
Corporate income	989,627	989,627	-	Police protection	757,079	179,236	577,843
Motor vehicle license	141,539	139,874	1,665	Fire protection	388,494	-	388,494
Other taxes	308,048	227,308	80,740	Correction	660,944	472,702	188,242
Charges and miscellaneous general revenue	7,602,107	3,512,307	4,089,800	Capital outlay	45,465	31,207	14,258
Current charges	4,896,764	2,119,593	2,777,171	Protective inspection and regulation	82,752	77,825	4,927
Education	2,117,270	1,844,885	272,385	Environment and housing:			
Institutions of higher education	1,837,490	1,836,913	577	Natural resources	266,896	187,421	79,475
School lunch sales (gross)	160,651	-	160,651	Capital outlay	40,956	23,566	17,390
Hospitals	1,544,011	6,870	1,537,141	Parks and recreation	506,359	56,573	449,786
Highways	90,255	89,382	873	Capital outlay	214,885	21,353	193,532
Air transportation (airports)	105,972	65	105,907	Housing and community development	363,137	63,115	300,022
Parking facilities	6,674	-	6,674	Sewerage	537,642	1,268	536,374
Sea and inland port facilities	10,444	4,638	5,806	Capital outlay	135,525	57	135,468
Natural resources	35,038	33,054	1,984	Solid waste management	187,478	21,817	165,661
Parks and recreation	87,658	10,518	77,140	Capital outlay	29,583	176	29,407
Housing and community development	30,112	4,601	25,511	Governmental administration:			
Sewerage	452,754	-	452,754	Financial administration	495,750	236,347	259,403
Solid waste management	74,155	2,374	71,781	Judicial and legal	303,924	90,886	213,038
Other charges	342,421	123,206	219,215	General public buildings	111,946	53,200	58,746
Miscellaneous general revenue	2,705,343	1,392,714	1,312,629	Other governmental administration	399,570	43,227	356,343
Interest earnings	1,256,651	676,392	580,259	Interest on general debt	900,224	306,934	593,290
Special assessments	21,888	-	21,888	General expenditure, n.e.c.			
Sale of property	10,986	2,018	8,968	Miscellaneous commercial activities	9	-	9
Other general revenue	1,415,818	714,304	701,514	Other and unallocable	1,238,550	284,268	954,282
Utility revenue	1,606,423	-	1,606,423	Utility expenditure	1,606,660	-	1,606,660
Water supply	292,671	-	292,671	Capital outlay	88,777	-	88,777
Electric power	586,403	-	586,403	Water supply	284,831	-	284,831
Gas supply	703,159	-	703,159	Electric power	566,352	-	566,352
Transit	24,190	-	24,190	Gas supply	680,247	-	680,247
Liquor store revenue	-	-	-	Transit	75,230	-	75,230
Insurance trust revenue	1,481,626	1,420,171	61,455	Liquor store expenditure	-	-	-
Unemployment compensation	348,358	348,358	-	Insurance trust expenditure	1,270,813	1,176,509	94,304
Employee retirement	1,133,268	1,071,813	61,455	Unemployment compensation	220,511	220,511	-
Workers' compensation	-	-	-	Employee retirement	1,049,105	954,801	94,304
Other insurance trust revenue	-	-	-	Workers' compensation	1,197	1,197	-
Expenditure¹	29,540,426	18,613,822	17,228,039	Other insurance trust	-	-	-
By character and object:				Debt outstanding	18,464,357	7,056,410	11,407,947
Intergovernmental expenditure ¹	21,347	6,247,767	75,015	Short-term	703,597	53,707	649,890
Direct expenditure	29,519,079	12,366,055	17,153,024	Long-term	17,760,760	7,002,703	10,758,057
Current operations	23,508,853	9,315,556	14,193,297	Full faith and credit	2,893,020	-	2,893,020
Capital outlay	3,484,622	1,319,909	2,164,713	Nonguaranteed	14,867,740	7,002,703	7,865,037
Construction	2,325,619	1,104,701	1,220,918	Long-term debt by purpose			
Other capital outlay	1,159,003	215,208	943,795	Public debt for private purposes	4,817,330	3,329,828	1,487,502
Assistance and subsidies	276,246	247,147	29,099	Education	4,817,810	1,814,938	3,002,872
Interest on debt	978,545	306,934	671,611	Utilities	1,417,713	-	1,417,713
Insurance benefits and repayments	1,270,813	1,176,509	94,304	Other	6,707,907	1,857,937	4,849,970
Exhibit: Salaries and wages	9,877,494	2,728,394	7,149,100	Long-term debt issued	2,721,180	863,898	1,857,282
Direct expenditure by function	29,519,079	12,366,055	17,153,024	Long-term debt retired	1,680,724	552,128	1,128,596
Direct general expenditure	26,641,606	11,189,546	15,452,060	Cash and security holdings	38,210,251	29,170,846	9,039,405
Capital outlay	3,395,845	1,319,909	2,075,936	Insurance trust funds	15,888,965	15,728,222	160,743
Other direct general expenditure	23,245,761	9,869,637	13,376,124	Unemployment compensation	1,456,177	-	-
Education services:				Employee retirement	14,432,049	14,271,306	160,743
Education	10,689,029	3,731,311	6,957,718	Workers' compensation	739	739	-
Capital outlay	1,142,475	312,946	829,529	Miscellaneous	-	-	-
Higher education	3,281,394	3,280,576	818	Other than insurance trust funds			
Capital outlay	307,538	307,538	-	By purpose	22,321,286	13,442,624	8,878,662
Elementary & secondary education	6,956,900	-	6,956,900	Offsets to debt	7,025,509	4,601,986	2,423,523
Capital outlay	829,529	-	829,529	Bond funds	1,686,836	624,179	1,062,657
Other education	450,735	450,735	-	Other	13,608,941	8,216,459	5,392,482
Libraries	240,998	4,131	236,867				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Iowa			Description	Iowa		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	2,869	2,869	2,869	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	71,080	71,080	71,080	Direct general expenditure--Con.			
Revenue¹	17,269,875	11,629,027	8,641,609	Social services and income maintenance:			
General revenue¹	14,313,639	9,207,794	8,106,606	Public welfare	2,077,637	1,977,038	100,599
Intergovernmental revenue ¹	2,597,399	2,467,487	3,130,673	Cash assistance payments	95,398	93,668	1,730
From Federal Government	2,597,399	2,377,788	219,611	Vendor payments	1,391,097	1,374,520	16,577
From State government	-	-	2,911,062	Other public welfare	591,142	508,850	82,292
From local governments ¹	-	89,699	-	Hospitals	1,267,053	576,783	690,270
General revenue from own sources	11,716,240	6,740,307	4,975,933	Capital outlay	88,270	43,622	44,648
Taxes	7,673,090	4,868,494	2,804,596	Health	352,228	113,164	239,064
Property	2,532,735	-	2,532,735	Social insurance administration	101,125	101,125	-
Sales and gross receipts	2,559,937	2,368,497	191,440	Veterans' services	-	-	-
General sales	1,771,920	1,646,052	125,868	Transportation:			
Selective sales	788,017	722,445	65,572	Highways	1,607,368	810,817	796,551
Motor fuel	340,767	340,767	-	Capital outlay	930,450	618,085	312,365
Alcoholic beverage	11,916	11,916	-	Air transportation (airports)	50,097	-	50,097
Tobacco products	98,305	98,305	-	Parking facilities	15,999	-	15,999
Public utilities	14,917	-	14,917	Sea and inland port facilities	157	-	157
Other selective sales	322,112	271,457	50,655	Transit subsidies	21,922	19,508	2,414
Individual income	1,754,698	1,715,117	39,581	Public safety:			
Corporate income	234,540	234,540	-	Police protection	397,350	75,189	322,161
Motor vehicle license	325,229	314,536	10,693	Fire protection	138,627	-	138,627
Other taxes	265,951	235,804	30,147	Correction	281,543	206,126	75,417
Charges and miscellaneous general revenue	4,043,150	1,871,813	2,171,337	Capital outlay	21,336	5,955	15,381
Current charges	2,792,365	1,180,431	1,611,934	Protective inspection and regulation	51,306	38,732	12,574
Education	1,062,071	641,431	420,640	Environment and housing:			
Institutions of higher education	870,400	641,085	229,315	Natural resources	248,909	213,015	35,894
School lunch sales (gross)	79,246	-	79,246	Capital outlay	24,955	23,388	1,567
Hospitals	1,106,277	478,960	627,317	Parks and recreation	226,039	17,772	208,267
Highways	5,164	2,836	2,328	Capital outlay	59,810	1,756	58,054
Air transportation (airports)	32,628	-	32,628	Housing and community development	103,478	4,952	98,526
Parking facilities	15,072	-	15,072	Sewerage	268,700	-	268,700
Sea and inland port facilities	188	-	188	Capital outlay	120,572	-	120,572
Natural resources	27,789	12,795	14,994	Solid waste management	132,963	3,508	129,455
Parks and recreation	43,518	2,469	41,049	Capital outlay	13,648	1	13,647
Housing and community development	4,853	256	4,597	Governmental administration:			
Sewerage	224,521	-	224,521	Financial administration	272,530	152,560	119,970
Solid waste management	114,313	4,165	110,148	Judicial and legal	241,840	187,175	54,665
Other charges	155,971	37,519	118,452	General public buildings	66,221	6,990	59,231
Miscellaneous general revenue	1,250,785	691,382	559,403	Other governmental administration	121,068	36,508	84,560
Interest earnings	522,513	249,139	273,374	Interest on general debt	313,250	85,046	228,204
Special assessments	15,346	-	15,346	General expenditure, n.e.c.			
Sale of property	10,421	2,684	7,737	Miscellaneous commercial activities	545,919	247,019	298,900
Other general revenue	702,505	439,559	262,946	Other and unallocable	-	-	-
Utility revenue	515,780	-	515,780	Utility expenditure	626,047	-	626,047
Water supply	229,342	-	229,342	Capital outlay	169,557	-	169,557
Electric power	241,512	-	241,512	Water supply	268,568	-	268,568
Gas supply	34,154	-	34,154	Electric power	271,510	-	271,510
Transit	10,772	-	10,772	Gas supply	32,747	-	32,747
Liquor store revenue	99,978	99,978	-	Transit	53,222	-	53,222
Insurance trust revenue	2,340,478	2,321,255	19,223	Liquor store expenditure	69,150	69,150	-
Unemployment compensation	196,703	196,703	-	Insurance trust expenditure	720,855	708,736	12,119
Employee retirement	2,142,261	2,123,038	19,223	Unemployment compensation	164,054	164,054	-
Workers' compensation	1,514	1,514	-	Employee retirement	555,974	543,855	12,119
Other insurance trust revenue	-	-	-	Workers' compensation	827	827	-
				Other insurance trust	-	-	-
Expenditure¹	16,138,220	10,320,512	8,738,712	Debt outstanding	7,156,202	2,472,046	4,684,156
By character and object:				Short-term	405,291	348,887	56,404
Intergovernmental expenditure ¹	35,556	2,872,879	83,681	Long-term	6,750,911	2,123,159	4,627,752
Direct expenditure	16,102,664	7,447,633	8,655,031	Full faith and credit	2,737,839	-	2,737,839
Current operations	12,485,213	5,476,901	7,008,312	Nonguaranteed	4,013,072	2,123,159	1,889,913
Capital outlay	2,310,386	932,935	1,377,451	Long-term debt by purpose			
Construction	1,716,229	720,852	995,377	Public debt for private purposes	2,001,452	1,264,131	737,321
Other capital outlay	594,157	212,083	382,074	Education	1,643,371	583,223	1,060,148
Assistance and subsidies	245,745	244,015	1,730	Utilities	480,587	-	480,587
Interest on debt	340,465	85,046	255,419	Other	2,625,501	275,805	2,349,696
Insurance benefits and repayments	720,855	708,736	12,119	Long-term debt issued	986,483	256,110	730,373
Exhibit: Salaries and wages	5,975,521	2,286,600	3,688,921	Long-term debt retired	625,838	138,822	487,016
Direct expenditure by function	16,102,664	7,447,633	8,655,031	Cash and security holdings	27,517,131	22,509,388	5,007,743
Direct general expenditure	14,686,612	6,669,747	8,016,865	Insurance trust funds	19,202,342	18,810,870	391,472
Capital outlay	2,140,811	932,917	1,207,894	Unemployment compensation	731,986	731,986	-
Other direct general expenditure	12,545,801	5,736,830	6,808,971	Employee retirement	18,469,435	18,077,963	391,472
Education services:				Workers' compensation	921	921	-
Education	5,691,915	1,792,563	3,899,352	Miscellaneous	-	-	-
Capital outlay	535,283	169,888	365,395	Other than insurance trust funds			
Higher education	1,939,766	1,493,991	445,775	By purpose	8,314,789	3,698,518	4,616,271
Capital outlay	190,517	165,304	25,213	Offsets to debt	2,256,310	1,363,791	892,519
Elementary & secondary education	3,453,577	-	3,453,577	Bond funds	705,412	109,195	596,217
Capital outlay	340,182	-	340,182	Other	5,353,067	2,225,532	3,127,535
Other education	298,572	298,572	-				
Libraries	91,368	4,157	87,211				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Kansas			Description	Kansas		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	2,654	2,654	2,654	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	67,780	67,780	67,780	Direct general expenditure--Con.			
Revenue¹	14,141,248	8,687,125	8,156,695	Social services and income maintenance:			
General revenue¹	12,342,749	7,597,365	7,447,956	Public welfare	1,296,265	1,247,159	49,106
Intergovernmental revenue ¹	1,968,662	1,885,254	2,785,980	Cash assistance payments	57,318	57,318	-
From Federal Government	1,968,662	1,853,761	114,901	Vendor payments	922,092	916,778	5,314
From State government	-	-	2,671,079	Other public welfare	316,855	273,063	43,792
From local governments ¹	-	31,493	-	Hospitals	599,684	163,038	436,646
General revenue from own sources	10,374,087	5,712,111	4,661,976	Capital outlay	36,298	5,736	30,562
Taxes	7,292,434	4,589,475	2,702,959	Health	405,366	257,197	148,169
Property	2,115,021	47,352	2,067,669	Social insurance administration	26,640	26,640	-
Sales and gross receipts	2,823,797	2,238,812	584,985	Veterans' services	2,179	2,179	-
General sales	2,153,929	1,686,570	467,359	Transportation:			
Selective sales	669,868	552,242	117,626	Highways	1,339,027	813,822	525,205
Motor fuel	326,001	325,898	103	Capital outlay	774,483	579,840	194,643
Alcoholic beverage	70,280	69,580	700	Air transportation (airports)	29,615	-	29,615
Tobacco products	54,550	54,550	-	Parking facilities	4,246	-	4,246
Public utilities	102,653	881	101,772	Sea and inland port facilities	957	-	957
Other selective sales	116,384	101,333	15,051	Transit subsidies	-	-	-
Individual income	1,696,275	1,696,275	-	Public safety:			
Corporate income	253,840	253,840	-	Police protection	428,514	46,278	382,236
Motor vehicle license	146,960	143,440	3,520	Fire protection	164,357	-	164,357
Other taxes	256,541	209,756	46,785	Correction	314,590	232,093	82,497
Charges and miscellaneous general revenue	3,081,653	1,122,636	1,959,017	Capital outlay	28,941	15,098	13,843
Current charges	1,915,368	648,351	1,267,017	Protective inspection and regulation	53,721	40,497	13,224
Education	681,470	448,698	232,772	Environment and housing:			
Institutions of higher education	588,499	448,149	140,350	Natural resources	219,486	166,227	53,219
School lunch sales (gross)	70,718	-	70,718	Capital outlay	17,046	14,974	2,032
Hospitals	486,697	56,908	429,789	Parks and recreation	164,658	6,761	157,897
Highways	69,027	63,332	5,695	Capital outlay	21,989	449	21,540
Air transportation (airports)	24,424	-	24,424	Housing and community development	96,956	1,231	95,725
Parking facilities	3,767	-	3,767	Sewerage	152,637	-	152,637
Sea and inland port facilities	954	-	954	Capital outlay	33,736	-	33,736
Natural resources	23,023	17,724	5,299	Solid waste management	96,886	-	96,886
Parks and recreation	52,275	2,885	49,390	Capital outlay	15,442	-	15,442
Housing and community development	39,423	-	39,423	Governmental administration:			
Sewerage	168,085	-	168,085	Financial administration	272,868	144,259	128,609
Solid waste management	85,908	-	85,908	Judicial and legal	195,676	120,422	75,254
Other charges	280,315	58,804	221,511	General public buildings	95,039	8,661	86,378
Miscellaneous general revenue	1,166,285	474,285	692,000	Other governmental administration	139,987	25,279	114,708
Interest earnings	658,943	255,777	403,166	Interest on general debt	436,873	19,584	417,289
Special assessments	69,239	5,168	64,071	General expenditure, n.e.c.			
Sale of property	11,658	877	10,781	Miscellaneous commercial activities	297	-	297
Other general revenue	426,445	212,463	213,982	Other and unallocable	701,262	166,403	534,859
Utility revenue	593,284	-	593,284	Utility expenditure	579,180	-	579,180
Water supply	315,161	-	315,161	Capital outlay	119,977	-	119,977
Electric power	253,262	-	253,262	Water supply	332,396	-	332,396
Gas supply	22,651	-	22,651	Electric power	217,159	-	217,159
Transit	2,210	-	2,210	Gas supply	20,739	-	20,739
Liquor store revenue	-	-	-	Transit	8,886	-	8,886
Insurance trust revenue	1,205,215	1,089,760	115,455	Liquor store expenditure	-	-	-
Unemployment compensation	80,188	80,188	-	Insurance trust expenditure	720,767	693,007	27,760
Employee retirement	1,116,505	1,001,050	115,455	Unemployment compensation	127,068	-	-
Workers' compensation	8,522	8,522	-	Employee retirement	583,085	555,325	27,760
Other insurance trust revenue	-	-	-	Workers' compensation	10,614	10,614	-
Expenditure¹	13,365,510	8,370,653	7,815,971	Other insurance trust	-	-	-
By character and object:				Debt outstanding	9,737,246	1,482,318	8,254,928
Intergovernmental expenditure ¹	60	2,806,135	15,079	Short-term	172,814	21,378	151,436
Direct expenditure	13,365,450	5,564,518	7,800,892	Long-term	9,564,432	1,460,940	8,103,492
Current operations	10,218,193	3,895,467	6,322,726	Full faith and credit	3,637,244	-	3,637,244
Capital outlay	1,826,483	831,062	995,381	Nonguaranteed	5,927,188	1,460,940	4,466,248
Construction	1,235,782	666,841	568,941	Long-term debt by purpose			
Other capital outlay	590,701	164,221	426,440	Public debt for private purposes	3,189,458	-	3,189,458
Assistance and subsidies	125,398	125,398	-	Education	2,077,748	144,445	1,933,303
Interest on debt	474,609	19,584	455,025	Utilities	753,905	-	753,905
Insurance benefits and repayments	720,767	693,007	27,760	Other	3,543,321	1,316,495	2,226,826
Exhibit: Salaries and wages	4,857,538	1,424,383	3,433,155	Long-term debt issued	1,272,097	111,000	1,161,097
Direct expenditure by function	13,365,450	5,564,518	7,800,892	Long-term debt retired	822,567	51,789	770,778
Direct general expenditure	12,065,503	4,871,511	7,193,952	Cash and security holdings	17,822,584	10,327,501	7,495,083
Capital outlay	1,706,506	831,062	875,404	Insurance trust funds	8,633,340	7,952,140	681,200
Other direct general expenditure	10,358,997	4,040,449	6,318,548	Unemployment compensation	515,774	-	-
Education services:				Employee retirement	8,117,566	7,436,366	681,200
Education	4,769,790	1,381,272	3,388,518	Workers' compensation	-	-	-
Capital outlay	422,256	174,640	247,616	Miscellaneous	-	-	-
Higher education	1,636,853	1,209,417	427,436	Other than insurance trust funds			
Capital outlay	165,635	136,445	29,190	By purpose	9,189,244	2,375,361	6,813,883
Elementary & secondary education	2,961,082	-	2,961,082	Offsets to debt	3,386,920	25,921	3,360,999
Capital outlay	218,426	-	218,426	Bond funds	1,049,366	180,225	869,141
Other education	171,855	171,855	-	Other	4,752,958	2,169,215	2,583,743
Libraries	57,927	2,509	55,418				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Kentucky			Description	Kentucky		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	3,961	3,961	3,961	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	87,945	87,945	87,945	Direct general expenditure--Con.			
Revenue¹	22,769,157	16,853,110	8,868,872	Social services and income maintenance:			
General revenue¹	18,376,915	13,584,010	7,745,730	Public welfare	3,594,557	3,555,827	38,730
Intergovernmental revenue ¹	4,178,533	3,859,606	3,271,752	Cash assistance payments	145,130	145,130	-
From Federal Government	4,178,533	3,847,378	331,155	Vendor payments	2,754,036	2,753,945	91
From State government	-	-	2,940,597	Other public welfare	695,391	656,752	38,639
From local governments ¹	-	12,228	-	Hospitals	593,301	424,984	168,317
General revenue from own sources	14,198,382	9,724,404	4,473,978	Capital outlay	9,568	7,479	2,089
Taxes	9,760,823	7,356,834	2,403,989	Health	502,329	238,425	263,904
Property	1,666,329	371,378	1,294,951	Social insurance administration	54,957	54,957	-
Sales and gross receipts	3,567,810	3,394,273	173,537	Veterans' services	733	733	-
General sales	2,087,740	2,085,900	1,840	Transportation:			
Selective sales	1,480,070	1,308,373	171,697	Highways	1,580,873	1,290,815	290,058
Motor fuel	444,701	444,701	-	Capital outlay	981,354	925,970	55,384
Alcoholic beverage	69,144	65,351	3,793	Air transportation (airports)	374,479	947	373,532
Tobacco products	17,670	17,670	-	Parking facilities	8,460	-	8,460
Public utilities	147,577	-	147,577	Sea and inland port facilities	11,205	-	11,205
Other selective sales	800,978	780,651	20,327	Transit subsidies	-	-	-
Individual income	3,221,017	2,532,005	689,012	Public safety:			
Corporate income	312,067	312,067	-	Police protection	443,166	126,228	316,938
Motor vehicle license	211,593	183,227	28,366	Fire protection	194,419	-	194,419
Other taxes	782,007	563,884	218,123	Correction	501,230	330,489	170,741
Charges and miscellaneous general revenue	4,437,559	2,367,570	2,069,989	Capital outlay	63,569	29,186	34,383
Current charges	2,371,650	1,354,604	1,017,046	Protective inspection and regulation	127,955	119,769	8,186
Education	920,648	826,671	93,977	Environment and housing:			
Institutions of higher education	822,516	822,516	-	Natural resources	318,344	272,066	46,278
School lunch sales (gross)	82,751	-	82,751	Capital outlay	82,077	59,809	22,261
Hospitals	458,025	295,204	162,821	Parks and recreation	210,185	102,583	107,602
Highways	21,977	14,258	7,719	Capital outlay	47,733	30,775	16,958
Air transportation (airports)	133,904	37	133,867	Housing and community development	160,229	20,813	139,416
Parking facilities	14,890	-	14,890	Sewerage	273,091	15,332	257,759
Sea and inland port facilities	7,849	-	7,849	Capital outlay	83,910	998	82,912
Natural resources	32,643	32,065	578	Solid waste management	141,383	32,210	109,173
Parks and recreation	88,268	47,735	40,533	Capital outlay	8,063	1,488	6,575
Housing and community development	19,613	3,293	16,320	Governmental administration:			
Sewerage	239,720	126	239,594	Financial administration	302,659	252,801	49,858
Solid waste management	75,583	231	75,352	Judicial and legal	279,684	228,578	51,106
Other charges	358,530	134,984	223,546	General public buildings	60,842	-	60,842
Miscellaneous general revenue	2,065,909	1,012,966	1,052,943	Other governmental administration	222,219	85,719	136,500
Interest earnings	1,394,760	520,000	874,760	Interest on general debt	1,375,160	439,878	935,282
Special assessments	3,699	-	3,699	General expenditure, n.e.c.			
Sale of property	22,223	4,818	17,405	Miscellaneous commercial activities			
Other general revenue	645,227	488,148	157,079	Other and unallocable	683,971	261,974	421,997
Utility revenue	1,078,121	-	1,078,121	Utility expenditure	897,256	11,552	885,704
Water supply	644,515	-	644,515	Capital outlay	149,860	8,402	141,458
Electric power	347,117	-	347,117	Water supply	416,235	-	416,235
Gas supply	75,458	-	75,458	Electric power	323,030	-	323,030
Transit	11,031	-	11,031	Gas supply	66,890	-	66,890
Liquor store revenue	-	-	-	Transit	91,101	11,552	79,549
Insurance trust revenue	3,314,121	3,269,100	45,021	Liquor store expenditure	-	-	-
Unemployment compensation	290,987	290,987	-	Insurance trust expenditure	1,461,639	1,439,239	22,400
Employee retirement	2,806,789	2,761,768	45,021	Unemployment compensation	223,106	223,106	-
Workers' compensation	216,345	216,345	-	Employee retirement	1,001,168	978,768	22,400
Other insurance trust revenue	-	-	-	Workers' compensation	237,365	237,365	-
				Other insurance trust	-	-	-
Expenditure¹	20,420,819	14,777,655	8,893,929	Debt outstanding	22,516,402	7,421,800	15,094,602
By character and object:				Short-term	92,451	-	92,451
Intergovernmental expenditure ¹	-	3,249,308	1,457	Long-term	22,423,951	7,421,800	15,002,151
Direct expenditure	20,420,819	11,528,347	8,892,472	Full faith and credit	1,931,872	-	1,931,872
Current operations	14,267,665	7,852,470	6,415,195	Nonguaranteed	20,492,079	7,421,800	13,070,279
Capital outlay	2,956,118	1,511,235	1,444,883	Long-term debt by purpose			
Construction	2,315,033	1,219,566	1,095,467	Public debt for private purposes	11,860,725	2,454,830	9,405,895
Other capital outlay	641,085	291,669	349,416	Education	4,121,251	2,358,571	1,762,680
Assistance and subsidies	285,525	285,525	-	Utilities	1,078,179	-	1,078,179
Interest on debt	1,449,872	439,878	1,009,994	Other	5,363,796	2,608,399	2,755,397
Insurance benefits and repayments	1,461,639	1,439,239	22,400	Long-term debt issued	3,193,086	1,423,606	1,769,480
Exhibit: Salaries and wages	6,195,469	2,627,372	3,568,097	Long-term debt retired	1,686,651	815,686	870,965
Direct expenditure by function	20,420,819	11,528,347	8,892,472	Cash and security holdings	44,167,496	30,845,211	13,322,285
Direct general expenditure	18,061,923	10,077,556	7,984,367	Insurance trust funds	22,171,157	21,833,202	337,955
Capital outlay	2,806,258	1,502,833	1,303,425	Unemployment compensation	674,168	674,168	-
Other direct general expenditure	15,255,665	8,574,723	6,680,942	Employee retirement	21,488,109	21,150,154	337,955
Education services:				Workers' compensation	8,880	8,880	-
Education	5,980,269	2,213,561	3,766,708	Miscellaneous	-	-	-
Capital outlay	722,205	244,930	477,275	Other than insurance trust funds			
Higher education	1,845,575	1,845,575	-	By purpose	21,996,339	9,012,009	12,984,330
Capital outlay	227,047	227,047	-	Offsets to debt	12,507,928	2,953,285	9,554,643
Elementary & secondary education	3,766,708	-	3,766,708	Bond funds	2,905,524	2,132,804	772,720
Capital outlay	477,275	-	477,275	Other	6,582,887	3,925,920	2,656,967
Other education	367,986	367,986	-				
Libraries	66,223	8,867	57,356				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Louisiana			Description	Louisiana		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	4,372	4,372	4,372	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	97,516	97,516	97,516	Direct general expenditure--Con.			
Revenue¹	25,697,920	17,785,900	11,701,155	Social services and income maintenance:			
General revenue¹	21,639,467	14,602,645	10,825,957	Public welfare	2,982,062	2,929,956	52,106
Intergovernmental revenue ¹	4,855,716	4,588,811	4,056,040	Cash assistance payments	208,568	208,107	461
From Federal Government	4,855,716	4,529,930	325,786	Vendor payments	2,164,159	2,160,643	3,516
From State government	-	-	3,730,254	Other public welfare	609,335	561,206	48,129
From local governments ¹	-	58,881	-	Hospitals	2,614,399	1,282,421	1,331,978
General revenue from own sources	16,783,751	10,013,834	6,769,917	Capital outlay	170,913	48,386	122,527
Taxes	10,533,303	6,491,235	4,042,068	Health	463,470	383,029	80,441
Property	1,620,130	25,717	1,594,413	Social insurance administration	68,798	68,798	-
Sales and gross receipts	5,964,960	3,688,584	2,276,376	Veterans' services	12,997	12,997	-
General sales	4,083,593	2,001,177	2,082,416	Transportation:			
Selective sales	1,881,367	1,687,407	193,960	Highways	1,548,177	966,905	581,272
Motor fuel	536,584	536,584	-	Capital outlay	899,741	655,229	244,512
Alcoholic beverage	52,522	50,144	2,378	Air transportation (airports)	103,839	944	102,895
Tobacco products	85,694	85,441	253	Parking facilities	6,509	-	6,509
Public utilities	141,275	13,833	127,442	Sea and inland port facilities	115,241	74,583	40,658
Other selective sales	1,065,292	1,001,405	63,887	Transit subsidies	4,117	-	4,117
Individual income	1,535,646	1,535,646	-	Public safety:			
Corporate income	286,323	286,323	-	Police protection	819,511	177,339	642,172
Motor vehicle license	107,315	103,613	3,702	Fire protection	271,093	-	271,093
Other taxes	1,018,929	851,352	167,577	Correction	675,511	381,011	294,500
Charges and miscellaneous general revenue	6,250,448	3,522,599	2,727,849	Capital outlay	65,741	20,089	45,652
Current charges	4,163,606	2,251,749	1,911,857	Protective inspection and regulation	73,676	35,179	38,497
Education	939,046	869,157	69,889	Environment and housing:			
Institutions of higher education	866,695	861,331	5,364	Natural resources	424,675	334,354	90,321
School lunch sales (gross)	43,547	-	43,547	Capital outlay	92,811	56,163	36,648
Hospitals	2,218,158	1,047,488	1,170,670	Parks and recreation	435,603	257,574	178,029
Highways	40,221	37,949	2,272	Capital outlay	202,973	154,271	48,702
Air transportation (airports)	70,055	-	70,055	Housing and community development	254,302	2,924	251,378
Parking facilities	5,479	-	5,479	Sewerage	275,977	-	275,977
Sea and inland port facilities	73,961	53,318	20,643	Capital outlay	92,303	-	92,303
Natural resources	18,703	18,702	1	Solid waste management	254,901	40,416	214,485
Parks and recreation	101,764	69,662	32,102	Capital outlay	31,705	257	31,448
Housing and community development	40,665	3,652	37,013	Governmental administration:			
Sewerage	194,087	-	194,087	Financial administration	380,508	161,100	219,408
Solid waste management	105,735	-	105,735	Judicial and legal	340,803	117,620	223,183
Other charges	355,732	151,821	203,911	General public buildings	147,155	58,313	88,842
Miscellaneous general revenue	2,086,842	1,270,850	815,992	Other governmental administration	249,339	115,255	134,084
Interest earnings	1,089,930	533,256	556,674	Interest on general debt	932,814	405,962	526,852
Special assessments	6,835	-	6,835	General expenditure, n.e.c.			
Sale of property	26,141	19,064	7,077	Miscellaneous commercial activities			
Other general revenue	963,936	718,530	245,406	Other and unallocable	683,316	348,226	335,090
Utility revenue	734,079	5,906	728,173	Utility expenditure	914,397	3,022	911,375
Water supply	258,641	2,822	255,819	Capital outlay	174,137	-	174,137
Electric power	348,369	3,084	345,285	Water supply	337,508	2,027	335,481
Gas supply	87,268	-	87,268	Electric power	314,713	995	313,718
Transit	39,801	-	39,801	Gas supply	82,139	-	82,139
Liquor store revenue	-	-	-	Transit	180,037	-	180,037
Insurance trust revenue	3,324,374	3,177,349	147,025	Liquor store expenditure	-	-	-
Unemployment compensation	266,815	266,815	-	Insurance trust expenditure	1,778,333	1,651,684	126,649
Employee retirement	3,017,330	2,870,305	147,025	Unemployment compensation	166,569	166,569	-
Workers' compensation	40,229	40,229	-	Employee retirement	1,611,764	1,485,115	126,649
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	23,810,474	15,705,909	11,752,993	Other insurance trust	-	-	-
By character and object:				Debt outstanding	17,316,223	7,152,457	10,163,766
Intergovernmental expenditure ¹	-	3,644,823	3,605	Short-term	24,432	1,831	22,601
Direct expenditure	23,810,474	12,061,086	11,749,388	Long-term	17,291,791	7,150,626	10,141,165
Current operations	17,750,686	8,346,471	9,404,215	Full faith and credit	5,896,600	2,018,935	3,877,665
Capital outlay	2,924,417	1,279,606	1,644,811	Nonguaranteed	11,395,191	5,131,691	6,263,500
Construction	2,210,660	1,055,152	1,155,508	Long-term debt by purpose			
Other capital outlay	713,757	224,454	489,303	Public debt for private purposes	6,221,949	3,462,910	2,759,039
Assistance and subsidies	377,824	377,363	461	Education	2,206,669	164,360	2,042,309
Interest on debt	979,214	405,962	573,252	Utilities	773,000	-	773,000
Insurance benefits and repayments	1,778,333	1,651,684	126,649	Other	8,090,173	3,523,356	4,566,817
Exhibit: Salaries and wages	8,331,652	3,343,800	4,987,852	Long-term debt issued	2,323,207	670,198	1,653,009
Direct expenditure by function	23,810,474	12,061,086	11,749,388	Long-term debt retired	1,879,964	611,698	1,268,266
Direct general expenditure	21,117,744	10,406,380	10,711,364	Cash and security holdings	43,389,962	32,707,293	10,682,669
Capital outlay	2,750,280	1,279,606	1,470,674	Insurance trust funds	26,167,366	24,768,025	1,399,341
Other direct general expenditure	18,367,464	9,126,774	9,240,690	Unemployment compensation	1,437,827	-	-
Education services:				Employee retirement	24,633,666	23,234,325	1,399,341
Education	6,869,663	2,242,456	4,627,207	Workers' compensation	95,873	95,873	-
Capital outlay	588,832	170,070	418,762	Miscellaneous	-	-	-
Higher education	1,804,680	1,789,394	15,286	Other than insurance trust funds			
Capital outlay	157,044	157,044	-	By purpose	17,222,596	7,939,268	9,283,328
Elementary & secondary education	4,611,921	-	4,611,921	Offsets to debt	7,948,490	4,568,639	3,379,851
Capital outlay	418,762	-	418,762	Bond funds	1,582,685	143,039	1,439,646
Other education	453,062	453,062	-	Other	7,691,421	3,227,590	4,463,831
Libraries	109,288	9,018	100,270				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Maine			Description	Maine		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,253	1,253	1,253	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	29,353	29,353	29,353	Direct general expenditure--Con.			
Revenue¹	8,095,785	5,887,528	3,094,803	Social services and income maintenance:			
General revenue¹	6,968,309	4,856,625	2,998,230	Public welfare	1,422,355	1,393,643	28,712
Intergovernmental revenue ¹	1,532,929	1,439,937	979,538	Cash assistance payments	135,268	135,235	33
From Federal Government	1,532,929	1,430,158	102,771	Vendor payments	1,020,024	1,018,316	1,708
From State government	-	-	876,767	Other public welfare	267,063	240,092	26,971
From local governments ¹	-	9,779	-	Hospitals	101,098	44,171	56,927
General revenue from own sources	5,435,380	3,416,688	2,018,692	Capital outlay	1,276	170	1,106
Taxes	4,082,369	2,540,581	1,541,788	Health	292,313	278,012	14,301
Property	1,546,856	42,691	1,504,165	Social insurance administration	28,416	28,416	-
Sales and gross receipts	1,162,549	1,159,661	2,888	Veterans' services	1,345	1,345	-
General sales	828,635	828,635	-	Transportation:			
Selective sales	333,914	331,026	2,888	Highways	512,325	338,477	173,848
Motor fuel	172,975	172,975	-	Capital outlay	171,369	149,921	21,448
Alcoholic beverage	32,658	32,658	-	Air transportation (airports)	23,763	1,498	22,265
Tobacco products	78,359	78,359	-	Parking facilities	948	-	948
Public utilities	615	497	118	Sea and inland port facilities	49,743	7,249	42,494
Other selective sales	49,307	46,537	2,770	Transit subsidies	47	-	47
Individual income	1,020,009	1,020,009	-	Public safety:			
Corporate income	147,489	147,489	-	Police protection	156,210	43,057	113,153
Motor vehicle license	82,268	62,920	19,348	Fire protection	74,641	-	74,641
Other taxes	123,198	107,811	15,387	Correction	107,056	78,446	28,610
Charges and miscellaneous general revenue	1,353,011	876,107	476,904	Capital outlay	760	388	372
Current charges	685,725	343,296	342,429	Protective inspection and regulation	34,078	29,204	4,874
Education	229,821	209,369	20,452	Environment and housing:			
Institutions of higher education	207,790	207,790	-	Natural resources	121,888	120,279	1,609
School lunch sales (gross)	14,286	-	14,286	Capital outlay	5,990	5,990	-
Hospitals	52,216	2,942	49,274	Parks and recreation	57,336	9,850	47,486
Highways	49,414	49,388	26	Capital outlay	11,309	339	10,970
Air transportation (airports)	25,757	90	25,667	Housing and community development	84,337	12,672	71,665
Parking facilities	2,777	-	2,777	Sewerage	106,767	345	106,422
Sea and inland port facilities	10,681	-	10,681	Capital outlay	23,974	-	23,974
Natural resources	9,972	9,574	398	Solid waste management	95,096	11,222	83,874
Parks and recreation	12,826	3,214	9,612	Capital outlay	3,209	8	3,201
Housing and community development	17,401	1,745	15,656	Governmental administration:			
Sewerage	112,033	-	112,033	Financial administration	153,056	75,764	77,292
Solid waste management	42,818	14,982	27,836	Judicial and legal	64,873	55,376	9,497
Other charges	120,009	51,992	68,017	General public buildings	58,955	30,790	28,165
Miscellaneous general revenue	667,286	532,811	134,475	Other governmental administration	62,430	27,748	34,682
Interest earnings	265,775	202,053	63,722	Interest on general debt	262,812	178,046	84,766
Special assessments	1,983	-	1,983	General expenditure, n.e.c.			
Sale of property	2,485	464	2,021	Miscellaneous commercial activities			
Other general revenue	397,043	330,294	66,749	Other and unallocable	424,854	211,998	212,856
Utility revenue	96,573	-	96,573	Utility expenditure	87,902	-	87,902
Water supply	78,676	-	78,676	Capital outlay	7,446	-	7,446
Electric power	14,481	-	14,481	Water supply	67,546	-	67,546
Gas supply	-	-	-	Electric power	14,397	-	14,397
Transit	3,416	-	3,416	Gas supply	-	-	-
Liquor store revenue	72,465	72,465	-	Transit	5,959	-	5,959
Insurance trust revenue	958,438	958,438	-	Liquor store expenditure	50,569	50,569	-
Unemployment compensation	134,321	134,321	-	Insurance trust expenditure	427,812	427,812	-
Employee retirement	816,929	816,929	-	Unemployment compensation	82,666	82,666	-
Workers' compensation	7,188	7,188	-	Employee retirement	345,146	345,146	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	6,962,829	4,864,878	2,948,752	Other insurance trust	-	-	-
By character and object:				Debt outstanding	5,584,533	3,875,088	1,709,445
Intergovernmental expenditure ¹	8,471	858,131	1,141	Short-term	6,817	312	6,505
Direct expenditure	6,954,358	4,006,747	2,947,611	Long-term	5,577,716	3,874,776	1,702,940
Current operations	5,590,387	3,001,362	2,589,025	Full faith and credit	1,731,052	469,540	1,261,512
Capital outlay	490,649	230,171	260,478	Nonguaranteed	3,846,664	3,405,236	441,428
Construction	327,879	193,037	134,842	Long-term debt by purpose			
Other capital outlay	162,770	37,134	125,636	Public debt for private purposes	2,369,162	2,257,735	111,427
Assistance and subsidies	169,389	169,356	33	Education	587,635	62,616	525,019
Interest on debt	276,121	178,046	98,075	Utilities	226,740	-	226,740
Insurance benefits and repayments	427,812	427,812	-	Other	2,394,179	1,554,425	839,754
Exhibit: Salaries and wages	1,987,485	649,541	1,337,944	Long-term debt issued	897,095	757,305	139,790
Direct expenditure by function	6,954,358	4,006,747	2,947,611	Long-term debt retired	638,352	472,812	165,540
Direct general expenditure	6,388,075	3,528,366	2,859,709	Cash and security holdings	12,348,918	11,239,538	1,109,380
Capital outlay	483,203	230,171	253,032	Insurance trust funds	7,122,632	7,122,632	-
Other direct general expenditure	5,904,872	3,298,195	2,606,677	Unemployment compensation	213,730	213,730	-
Education services:				Employee retirement	6,901,936	6,901,936	-
Education	2,067,665	547,340	1,520,325	Workers' compensation	6,966	6,966	-
Capital outlay	139,295	42,384	96,911	Miscellaneous	-	-	-
Higher education	446,452	446,452	-	Other than insurance trust funds			
Capital outlay	41,508	41,508	-	By purpose	5,226,286	4,116,906	1,109,380
Elementary & secondary education	1,528,585	8,260	1,520,325	Offsets to debt	3,355,184	3,196,067	159,117
Capital outlay	97,153	242	96,911	Bond funds	223,529	85,597	137,932
Other education	92,628	92,628	-	Other	1,647,573	835,242	812,331
Libraries	23,668	3,418	20,250				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Maryland			Description	Maryland		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	5,172	5,172	5,172	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	158,264	158,264	158,264	Direct general expenditure--Con.			
Revenue¹	31,267,649	19,612,674	15,826,706	Social services and income maintenance:			
General revenue¹	26,329,223	16,239,823	14,261,131	Public welfare	3,674,614	3,599,857	74,757
Intergovernmental revenue ¹	4,295,817	3,798,047	4,669,501	Cash assistance payments	466,222	466,222	-
From Federal Government	4,295,817	3,669,059	626,758	Vendor payments	2,347,944	2,346,107	1,837
From State government	-	-	4,042,743	Other public welfare	860,448	787,528	72,920
From local governments ¹	-	128,988	-	Hospitals	339,426	339,426	-
General revenue from own sources	22,033,406	12,441,776	9,591,630	Capital outlay	25,788	25,788	-
Taxes	16,558,537	9,501,164	7,057,373	Health	866,683	628,176	238,507
Property	4,144,064	249,751	3,894,313	Social insurance administration	37,585	37,585	-
Sales and gross receipts	4,274,883	4,031,346	243,537	Veterans' services	2,764	2,764	-
General sales	2,299,610	2,299,610	-	Transportation:			
Selective sales	1,975,273	1,731,736	243,537	Highways	1,471,085	918,700	552,385
Motor fuel	680,055	680,055	-	Capital outlay	739,657	515,914	223,743
Alcoholic beverage	23,908	23,908	-	Air transportation (airports)	131,384	115,107	16,277
Tobacco products	128,785	128,785	-	Parking facilities	28,549	-	28,549
Public utilities	293,292	153,584	139,708	Sea and inland port facilities	121,471	121,092	379
Other selective sales	849,233	745,404	103,829	Transit subsidies	-	-	-
Individual income	6,563,468	4,178,461	2,385,007	Public safety:			
Corporate income	404,967	404,967	-	Police protection	1,012,564	211,081	801,483
Motor vehicle license	177,557	177,557	-	Fire protection	448,143	-	448,143
Other taxes	993,598	459,082	534,516	Correction	911,185	731,500	179,685
Charges and miscellaneous general revenue	5,474,869	2,940,612	2,534,257	Capital outlay	47,298	26,025	21,273
Current charges	3,178,030	1,520,401	1,657,629	Protective inspection and regulation	150,611	93,473	57,138
Education	1,375,704	943,155	432,549	Environment and housing:			
Institutions of higher education	1,156,195	939,310	216,885	Natural resources	358,498	324,111	34,387
School lunch sales (gross)	86,163	-	86,163	Capital outlay	117,541	107,099	10,442
Hospitals	75,204	75,204	-	Parks and recreation	644,003	170,513	473,490
Highways	178,907	174,325	4,582	Capital outlay	247,415	100,516	146,899
Air transportation (airports)	109,787	107,335	2,452	Housing and community development	594,971	97,877	497,094
Parking facilities	43,607	-	43,607	Sewerage	515,548	58,063	457,485
Sea and inland port facilities	68,009	67,277	732	Capital outlay	129,051	11,645	117,406
Natural resources	16,615	15,662	953	Solid waste management	411,339	19,513	391,826
Parks and recreation	119,145	15,358	103,787	Capital outlay	22,517	3,202	19,315
Housing and community development	97,368	10,740	86,628	Governmental administration:			
Sewerage	518,638	992	517,646	Financial administration	469,363	326,296	143,067
Solid waste management	267,422	-	267,422	Judicial and legal	465,223	290,026	175,197
Other charges	307,624	110,353	197,271	General public buildings	236,103	55,319	180,784
Miscellaneous general revenue	2,296,839	1,420,211	876,628	Other governmental administration	294,532	70,224	224,308
Interest earnings	951,559	509,053	442,506	Interest on general debt	1,121,184	475,955	645,229
Special assessments	104,366	-	104,366	General expenditure, n.e.c.			
Sale of property	36,760	31,442	5,318	Miscellaneous commercial activities	5,943	2,551	3,392
Other general revenue	1,204,154	879,716	324,438	Other and unallocable	1,214,023	417,265	796,758
Utility revenue	510,596	92,128	418,468	Utility expenditure	879,077	362,302	516,775
Water supply	353,707	-	353,707	Capital outlay	233,422	101,911	131,511
Electric power	46,403	-	46,403	Water supply	408,209	-	408,209
Gas supply	3,074	-	3,074	Electric power	22,764	-	22,764
Transit	107,412	92,128	15,284	Gas supply	-	-	-
Liquor store revenue	130,663	-	130,663	Transit	448,104	362,302	85,802
Insurance trust revenue	4,297,167	3,280,723	1,016,444	Liquor store expenditure	112,781	-	112,781
Unemployment compensation	348,826	348,826	-	Insurance trust expenditure	2,073,525	1,691,545	381,980
Employee retirement	3,628,082	2,611,638	1,016,444	Unemployment compensation	269,993	269,993	-
Workers' compensation	162,042	162,042	-	Employee retirement	1,532,716	1,150,736	381,980
Other insurance trust revenue	158,217	158,217	-	Workers' compensation	150,243	150,243	-
				Other insurance trust	120,573	120,573	-
Expenditure¹	27,941,231	17,593,437	14,544,492	Debt outstanding	23,852,313	11,201,353	12,650,960
By character and object:				Short-term	103,014	-	103,014
Intergovernmental expenditure ¹	-	4,063,814	132,884	Long-term	23,749,299	11,201,353	12,547,946
Direct expenditure	27,941,231	13,529,623	14,411,608	Full faith and credit	11,497,261	3,505,023	7,992,238
Current operations	20,715,536	9,400,969	11,314,567	Nonguaranteed	12,252,038	7,696,330	4,555,708
Capital outlay	3,304,655	1,287,701	2,016,954	Long-term debt by purpose			
Construction	2,574,735	945,955	1,628,780	Public debt for private purposes	8,651,046	5,488,894	3,162,152
Other capital outlay	729,920	341,746	388,174	Education	3,347,825	1,700,059	1,647,766
Assistance and subsidies	673,453	673,453	-	Utilities	986,349	-	986,349
Interest on debt	1,174,062	475,955	698,107	Other	10,764,079	4,012,400	6,751,679
Insurance benefits and repayments	2,073,525	1,691,545	381,980	Long-term debt issued	2,872,423	1,932,702	939,721
Exhibit: Salaries and wages	9,740,607	3,051,743	6,688,864	Long-term debt retired	2,393,639	1,267,603	1,126,036
Direct expenditure by function	27,941,231	13,529,623	14,411,608	Cash and security holdings	59,483,630	43,585,581	15,898,049
Direct general expenditure	24,875,848	11,475,776	13,400,072	Insurance trust funds	40,940,126	32,187,387	8,752,739
Capital outlay	3,071,233	1,185,790	1,885,443	Unemployment compensation	799,785	-	799,785
Other direct general expenditure	21,804,615	10,289,986	11,514,629	Employee retirement	39,029,173	30,276,434	8,752,739
Education services:				Workers' compensation	869,355	869,355	-
Education	9,169,344	2,361,301	6,808,043	Miscellaneous	241,813	241,813	-
Capital outlay	815,448	138,705	676,743	Other than insurance trust funds			
Higher education	2,509,897	1,958,419	551,478	By purpose	18,543,504	11,398,194	7,145,310
Capital outlay	200,720	133,924	66,796	Offsets to debt	9,277,701	5,962,520	3,315,181
Elementary & secondary education	6,256,637	72	6,256,565	Bond funds	1,334,664	650,956	683,708
Capital outlay	610,019	72	609,947	Other	7,931,139	4,784,718	3,146,421
Other education	402,810	402,810	-				
Libraries	179,710	8,001	171,709				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Massachusetts			Description	Massachusetts		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	6,175	6,175	6,175	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	205,189	205,189	205,189	Direct general expenditure--Con.			
Revenue¹	41,425,268	28,119,894	20,377,751	Social services and income maintenance:			
General revenue¹	35,964,859	25,663,761	17,373,475	Public welfare	5,842,971	5,775,410	67,561
Intergovernmental revenue ¹	5,964,693	5,454,495	7,582,575	Cash assistance payments	456,788	455,772	1,016
From Federal Government	5,964,693	5,102,545	862,148	Vendor payments	4,330,863	4,330,863	-
From State government	-	-	6,720,427	Other public welfare	1,055,320	988,775	66,545
From local governments ¹	-	351,950	-	Hospitals	735,727	518,146	217,581
General revenue from own sources	30,000,166	20,209,266	9,790,900	Capital outlay	35,091	19,120	15,971
Taxes	22,269,422	14,731,769	7,537,653	Health	1,450,680	1,368,669	82,011
Property	7,300,559	168	7,300,391	Social insurance administration	71,425	71,425	-
Sales and gross receipts	4,840,823	4,735,403	105,420	Veterans' services	3,080	3,080	-
General sales	3,269,827	3,269,827	-	Transportation:			
Selective sales	1,570,996	1,465,576	105,420	Highways	2,719,991	2,070,321	649,670
Motor fuel	636,551	636,551	-	Capital outlay	1,904,069	1,730,992	173,077
Alcoholic beverage	61,520	61,520	-	Air transportation (airports)	325,614	307,178	18,436
Tobacco products	284,439	284,439	-	Parking facilities	14,770	-	14,770
Public utilities	-	-	-	Sea and inland port facilities	58,814	51,013	7,801
Other selective sales	588,486	483,066	105,420	Transit subsidies	-	-	-
Individual income	8,036,585	8,036,585	-	Public safety:			
Corporate income	1,249,673	1,249,673	-	Police protection	1,388,748	376,959	1,011,789
Motor vehicle license	234,115	234,115	-	Fire protection	754,065	-	754,065
Other taxes	607,667	475,825	131,842	Correction	807,946	591,601	216,345
Charges and miscellaneous general revenue	7,730,744	5,477,497	2,253,247	Capital outlay	45,558	37,266	8,292
Current charges	3,333,358	1,683,998	1,649,360	Protective inspection and regulation	117,415	55,927	61,488
Education	1,076,897	904,348	172,549	Environment and housing:			
Institutions of higher education	911,740	894,764	16,976	Natural resources	229,643	199,016	30,627
School lunch sales (gross)	97,055	-	97,055	Capital outlay	78,632	68,144	10,488
Hospitals	202,216	38,048	164,168	Parks and recreation	317,757	114,916	202,841
Highways	264,942	264,167	775	Capital outlay	118,896	36,308	82,588
Air transportation (airports)	258,600	245,394	13,206	Housing and community development	1,149,665	235,501	914,164
Parking facilities	33,012	-	33,012	Sewerage	1,030,719	562,372	468,347
Sea and inland port facilities	40,143	37,205	2,938	Capital outlay	631,362	413,868	217,494
Natural resources	14,494	13,973	521	Solid waste management	364,104	30,965	333,139
Parks and recreation	67,328	22,086	45,242	Capital outlay	73,655	1,547	72,108
Housing and community development	289,477	27,896	261,581	Governmental administration:			
Sewerage	603,583	-	603,583	Financial administration	565,725	350,235	215,490
Solid waste management	80,381	7,370	73,011	Judicial and legal	633,592	581,387	52,205
Other charges	402,285	123,511	278,774	General public buildings	190,188	39,626	150,562
Miscellaneous general revenue	4,397,386	3,793,499	603,887	Other governmental administration	257,935	75,666	182,269
Interest earnings	1,677,290	1,412,357	264,933	Interest on general debt	2,283,726	1,901,897	381,829
Special assessments	76,813	-	76,813	General expenditure, n.e.c.			
Sale of property	6,989	1,026	5,963	Miscellaneous commercial activities	1,492	-	1,492
Other general revenue	2,636,294	2,380,116	256,178	Other and unallocable	3,001,878	1,302,645	1,699,233
Utility revenue	1,947,519	82,614	1,864,905	Utility expenditure	2,776,204	116,764	2,659,440
Water supply	716,277	82,614	633,663	Capital outlay	509,987	21,972	488,015
Electric power	894,263	-	894,263	Water supply	587,932	116,764	471,168
Gas supply	37,900	-	37,900	Electric power	821,495	-	821,495
Transit	299,079	-	299,079	Gas supply	35,096	-	35,096
Liquor store revenue	-	-	-	Transit	1,331,681	-	1,331,681
Insurance trust revenue	3,512,890	2,373,519	1,139,371	Liquor store expenditure	-	-	-
Unemployment compensation	956,438	956,438	-	Insurance trust expenditure	3,032,858	2,093,988	938,870
Employee retirement	2,506,279	1,366,908	1,139,371	Unemployment compensation	777,755	777,755	-
Workers' compensation	50,173	50,173	-	Employee retirement	2,215,279	1,276,409	938,870
Other insurance trust revenue	-	-	-	Workers' compensation	39,824	39,824	-
Expenditure¹	40,986,434	28,030,302	20,131,575	Other insurance trust	-	-	-
By character and object:				Debt outstanding	50,318,928	35,797,930	14,520,998
Intergovernmental expenditure ¹	177,763	6,751,995	601,211	Short-term	1,917,402	343,647	1,573,755
Direct expenditure	40,808,671	21,278,307	19,530,364	Long-term	48,401,526	35,454,283	12,947,243
Current operations	29,034,485	13,746,213	15,288,272	Full faith and credit	21,276,926	15,582,137	5,694,789
Capital outlay	5,465,771	2,855,127	2,610,644	Nonguaranteed	27,124,600	19,872,146	7,252,454
Construction	4,296,203	2,578,074	1,718,129	Long-term debt by purpose			
Other capital outlay	1,169,568	277,053	892,515	Public debt for private purposes	17,009,435	16,929,882	79,553
Assistance and subsidies	652,323	651,307	1,016	Education	3,697,404	217,388	3,480,016
Interest on debt	2,623,234	1,931,672	691,562	Utilities	5,910,579	531,910	5,378,669
Insurance benefits and repayments	3,032,858	2,093,988	938,870	Other	21,784,108	17,775,103	4,009,005
Exhibit: Salaries and wages	12,493,213	3,803,491	8,689,722	Long-term debt issued	8,240,684	5,970,927	2,269,757
Direct expenditure by function	40,808,671	21,278,307	19,530,364	Long-term debt retired	4,267,037	3,011,160	1,255,877
Direct general expenditure	34,999,609	19,067,555	15,932,054	Cash and security holdings	68,481,979	52,800,097	15,681,882
Capital outlay	4,955,784	2,833,155	2,122,629	Insurance trust funds	39,454,116	29,805,068	9,649,048
Other direct general expenditure	30,043,825	16,234,400	13,809,425	Unemployment compensation	-	1,840,666	-
Education services:				Employee retirement	37,594,482	27,945,434	9,649,048
Education	10,456,157	2,468,261	7,987,896	Workers' compensation	18,968	18,968	-
Capital outlay	820,422	140,357	680,065	Miscellaneous	-	-	-
Higher education	1,946,990	1,927,752	19,238	Other than insurance trust funds			
Capital outlay	138,847	138,220	627	By purpose	29,027,863	22,995,029	6,032,834
Elementary & secondary education	7,968,658	-	7,968,658	Offsets to debt	18,269,367	18,124,649	144,718
Capital outlay	679,438	-	679,438	Bond funds	1,148,193	351,093	797,100
Other education	540,509	540,509	-	Other	9,610,303	4,519,287	5,091,016
Libraries	225,782	15,339	210,443				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Michigan			Description	Michigan		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	9,864	9,864	9,864	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	263,252	263,252	263,252	Direct general expenditure--Con.			
Revenue¹	66,077,515	46,724,414	34,622,770	Social services and income maintenance:			
General revenue¹	52,377,451	36,791,405	30,855,715	Public welfare	6,452,037	5,909,784	542,253
Intergovernmental revenue ¹	9,346,591	8,769,848	15,846,412	Cash assistance payments	474,587	469,146	5,441
From Federal Government	9,346,591	8,361,384	985,207	Vendor payments	3,443,457	3,358,338	85,119
From State government	-	-	14,861,205	Other public welfare	2,533,993	2,082,300	451,693
From local governments ¹	-	408,464	-	Hospitals	1,877,805	1,053,030	824,775
General revenue from own sources	43,030,860	28,021,557	15,009,303	Capital outlay	125,574	74,851	50,723
Taxes	29,904,866	21,856,552	8,048,314	Health	2,356,809	611,827	1,744,982
Property	8,810,590	1,580,622	7,229,968	Social insurance administration	180,383	180,383	-
Sales and gross receipts	9,351,127	9,295,972	55,155	Veterans' services	-	-	-
General sales	7,230,365	7,230,365	-	Transportation:			
Selective sales	2,120,762	2,065,607	55,155	Highways	3,043,031	1,283,113	1,759,918
Motor fuel	1,074,820	1,074,820	-	Capital outlay	1,384,508	956,453	428,055
Alcoholic beverage	126,582	124,843	1,739	Air transportation (airports)	271,387	11,856	259,531
Tobacco products	615,447	615,447	-	Parking facilities	56,698	-	56,698
Public utilities	50,924	-	50,924	Sea and inland port facilities	3,544	29	3,515
Other selective sales	252,989	250,497	2,492	Transit subsidies	2,979	1,402	1,577
Individual income	7,475,911	6,952,649	523,262	Public safety:			
Corporate income	2,413,615	2,413,615	-	Police protection	1,712,787	263,582	1,449,205
Motor vehicle license	771,695	771,003	692	Fire protection	583,920	-	583,920
Other taxes	1,081,928	842,691	239,237	Correction	1,825,673	1,464,701	360,972
Charges and miscellaneous general revenue	13,125,994	6,165,005	6,960,989	Capital outlay	83,169	59,570	23,599
Current charges	8,152,418	3,714,357	4,438,061	Protective inspection and regulation	196,486	83,980	112,506
Education	3,300,371	2,611,954	688,417	Environment and housing:			
Institutions of higher education	2,994,357	2,611,097	383,260	Natural resources	467,923	357,904	110,019
School lunch sales (gross)	185,843	-	185,843	Capital outlay	62,403	25,128	37,275
Hospitals	1,456,555	768,268	688,287	Parks and recreation	657,472	105,743	551,729
Highways	87,196	21,409	65,787	Capital outlay	186,553	49,146	137,407
Air transportation (airports)	213,107	1,024	212,083	Housing and community development	298,388	35,047	263,341
Parking facilities	62,368	-	62,368	Sewerage	1,471,276	-	1,471,276
Sea and inland port facilities	1,334	-	1,334	Capital outlay	403,531	-	403,531
Natural resources	52,268	47,398	4,870	Solid waste management	396,218	47,707	348,511
Parks and recreation	137,519	5,497	132,022	Capital outlay	9,466	550	8,916
Housing and community development	45,327	23,063	22,264	Governmental administration:			
Sewerage	1,231,495	-	1,231,495	Financial administration	689,526	298,680	390,846
Solid waste management	116,885	7,632	109,253	Judicial and legal	827,134	127,541	699,593
Other charges	1,447,993	228,112	1,219,881	General public buildings	303,837	62,983	240,854
Miscellaneous general revenue	4,973,576	2,450,648	2,522,928	Other governmental administration	627,401	196,320	431,081
Interest earnings	2,102,987	1,109,000	993,987	Interest on general debt	2,229,679	891,826	1,337,853
Special assessments	84,898	-	84,898	General expenditure, n.e.c.			
Sale of property	34,849	16,305	18,544	Miscellaneous commercial activities	324	-	324
Other general revenue	2,750,842	1,325,343	1,425,499	Other and unallocable	2,553,584	451,066	2,102,517
Utility revenue	1,377,022	-	1,377,022	Utility expenditure	1,748,340	-	1,748,340
Water supply	700,080	-	700,080	Capital outlay	278,970	-	278,970
Electric power	613,112	-	613,112	Water supply	819,401	-	819,401
Gas supply	12	-	12	Electric power	572,011	-	572,011
Transit	63,818	-	63,818	Gas supply	-	-	-
Liquor store revenue	521,390	521,390	-	Transit	356,928	-	356,928
Insurance trust revenue	11,801,652	9,411,619	2,390,033	Liquor store expenditure	423,026	423,026	-
Unemployment compensation	1,155,069	1,155,069	-	Insurance trust expenditure	4,270,715	3,252,263	1,018,452
Employee retirement	10,619,102	8,229,069	2,390,033	Unemployment compensation	975,062	975,062	-
Workers' compensation	27,481	27,481	-	Employee retirement	3,272,288	2,253,836	1,018,452
Other insurance trust revenue	-	-	-	Workers' compensation	23,365	23,365	-
Expenditure¹	57,058,221	38,798,045	34,368,076	Other insurance trust	-	-	-
By character and object:				Debt outstanding	44,094,659	16,188,975	27,905,684
Intergovernmental expenditure ¹	58,569	16,030,447	136,022	Short-term	71,359	7,823	63,536
Direct expenditure	56,999,652	22,767,598	34,232,054	Long-term	44,023,300	16,181,152	27,842,148
Current operations	43,134,981	15,788,233	27,346,748	Full faith and credit	17,889,137	1,909,400	15,979,737
Capital outlay	6,390,615	2,005,930	4,384,685	Nonguaranteed	26,134,163	14,271,752	11,862,411
Construction	4,212,125	1,446,670	2,765,455	Long-term debt by purpose			
Other capital outlay	2,178,490	559,260	1,619,230	Public debt for private purposes	11,811,297	9,911,668	1,899,629
Assistance and subsidies	834,787	829,346	5,441	Education	15,127,397	2,253,010	12,874,387
Interest on debt	2,368,554	891,826	1,476,728	Utilities	2,283,184	-	2,283,184
Insurance benefits and repayments	4,270,715	3,252,263	1,018,452	Other	14,801,422	4,016,474	10,784,948
Exhibit: Salaries and wages	18,867,218	5,546,268	13,320,950	Long-term debt issued	7,745,762	2,005,228	5,740,534
Direct expenditure by function	56,999,652	22,767,598	34,232,054	Long-term debt retired	4,355,839	1,963,708	2,392,131
Direct general expenditure	50,557,571	19,092,309	31,465,262	Cash and security holdings	103,316,645	69,710,647	33,605,998
Capital outlay	6,111,218	2,005,503	4,105,715	Insurance trust funds	63,805,019	47,826,755	15,978,264
Other direct general expenditure	44,446,353	17,086,806	27,359,547	Unemployment compensation	-	2,568,012	-
Education services:				Employee retirement	61,205,457	45,227,193	15,978,264
Education	21,212,888	5,641,891	15,570,997	Workers' compensation	31,550	31,550	-
Capital outlay	2,654,509	673,880	1,980,629	Miscellaneous	-	-	-
Higher education	6,231,832	5,095,076	1,136,756	Other than insurance trust funds			
Capital outlay	806,456	670,512	135,944	By purpose			
Elementary & secondary education	14,434,241	-	14,434,241	Offsets to debt	39,511,626	21,883,892	17,627,734
Capital outlay	1,844,685	-	1,844,685	Bond funds	14,337,998	11,267,710	3,070,288
Other education	546,815	546,815	-	Other	4,838,980	81,156	4,757,824
Libraries	258,383	11,914	246,469		20,334,648	10,535,026	9,799,622

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Minnesota			Description	Minnesota		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	4,776	4,776	4,776	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	139,442	139,442	139,442	Direct general expenditure--Con.			
Revenue¹	36,636,601	25,089,186	18,465,548	Social services and income maintenance:			
General revenue¹	28,846,455	19,131,407	16,633,181	Public welfare	5,501,319	4,364,572	1,136,747
Intergovernmental revenue ¹	4,496,165	4,044,605	7,369,693	Cash assistance payments	487,033	320,039	166,994
From Federal Government	4,496,165	3,989,612	506,553	Vendor payments	3,102,261	3,077,088	25,173
From State government	-	-	6,863,140	Other public welfare	1,912,025	967,445	944,580
From local governments ¹	-	54,993	-	Hospitals	1,054,712	213,596	841,116
General revenue from own sources	24,350,290	15,086,802	9,263,488	Capital outlay	47,108	2,111	44,997
Taxes	17,187,874	12,481,688	4,706,186	Health	670,509	305,522	364,987
Property	4,458,850	9,281	4,449,569	Social insurance administration	108,266	108,266	-
Sales and gross receipts	5,414,829	5,294,776	120,053	Veterans' services	6,280	6,280	-
General sales	3,434,981	3,404,441	30,540	Transportation:			
Selective sales	1,979,848	1,890,335	89,513	Highways	2,222,527	871,405	1,351,122
Motor fuel	580,831	580,831	-	Capital outlay	1,274,610	611,611	662,999
Alcoholic beverage	58,401	58,401	-	Air transportation (airports)	233,350	5,992	227,358
Tobacco products	184,885	184,885	-	Parking facilities	41,345	-	41,345
Public utilities	52,301	44	52,257	Sea and inland port facilities	18,192	-	18,192
Other selective sales	1,103,430	1,066,174	37,256	Transit subsidies	1,230	-	1,230
Individual income	5,306,235	5,306,235	-	Public safety:			
Corporate income	779,176	779,176	-	Police protection	820,700	105,611	715,089
Motor vehicle license	596,703	591,777	4,926	Fire protection	240,859	-	240,859
Other taxes	632,081	500,443	131,638	Correction	548,865	276,783	272,082
Charges and miscellaneous general revenue	7,162,416	2,605,114	4,557,302	Capital outlay	47,098	11,335	35,763
Current charges	3,789,854	1,221,831	2,568,023	Protective inspection and regulation	187,689	132,204	55,485
Education	1,172,670	963,474	209,196	Environment and housing:			
Institutions of higher education	960,087	960,087	-	Natural resources	486,463	397,629	88,834
School lunch sales (gross)	144,770	-	144,770	Capital outlay	40,032	36,753	3,279
Hospitals	800,311	80,692	719,619	Parks and recreation	634,869	102,145	532,724
Highways	19,710	4,612	15,098	Capital outlay	162,141	18,505	143,636
Air transportation (airports)	127,029	771	126,258	Housing and community development	577,141	37,637	539,504
Parking facilities	55,801	-	55,801	Sewerage	498,532	-	498,532
Sea and inland port facilities	18,444	-	18,444	Capital outlay	144,423	-	144,423
Natural resources	47,666	42,768	4,898	Solid waste management	265,813	34,829	230,984
Parks and recreation	178,729	16,921	161,808	Capital outlay	8,202	3,069	5,133
Housing and community development	100,651	3,906	96,745	Governmental administration:			
Sewerage	408,294	-	408,294	Financial administration	562,753	288,769	273,984
Solid waste management	179,805	-	179,805	Judicial and legal	419,052	175,569	243,483
Other charges	680,744	108,687	572,057	General public buildings	289,943	146,378	143,565
Miscellaneous general revenue	3,372,562	1,383,283	1,989,279	Other governmental administration	314,583	85,357	229,226
Interest earnings	1,525,961	591,974	933,987	Interest on general debt	1,469,417	425,404	1,044,013
Special assessments	266,341	-	266,341	General expenditure, n.e.c.			
Sale of property	46,755	99	46,656	Miscellaneous commercial activities			
Other general revenue	1,533,505	791,210	742,295	Other and unallocable	1,087,494	400,886	686,608
Utility revenue	1,116,475	-	1,116,475	Utility expenditure	1,309,560	-	1,309,560
Water supply	311,313	-	311,313	Capital outlay	195,584	-	195,584
Electric power	685,009	-	685,009	Water supply	411,758	-	411,758
Gas supply	62,021	-	62,021	Electric power	661,229	-	661,229
Transit	58,132	-	58,132	Gas supply	65,438	-	65,438
Liquor store revenue	187,222	-	187,222	Transit	171,135	-	171,135
Insurance trust revenue	6,486,449	5,957,779	528,670	Liquor store expenditure	179,259	-	179,259
Unemployment compensation	392,435	392,435	-	Insurance trust expenditure	2,225,115	1,977,759	247,356
Employee retirement	5,987,949	5,459,279	528,670	Unemployment compensation	340,370	340,370	-
Workers' compensation	106,065	106,065	-	Employee retirement	1,790,420	1,543,064	247,356
Other insurance trust revenue	-	-	-	Workers' compensation	94,325	94,325	-
Expenditure¹	31,874,026	20,387,584	18,574,755	Other insurance trust	-	-	-
By character and object:				Debt outstanding	26,864,120	5,485,156	21,378,964
Intergovernmental expenditure ¹	-	7,004,803	83,510	Short-term	494,557	-	494,557
Direct expenditure	31,874,026	13,382,781	18,491,245	Long-term	26,369,563	5,485,156	20,884,407
Current operations	23,214,878	9,268,921	13,945,957	Full faith and credit	12,972,780	2,344,880	10,627,900
Capital outlay	4,143,327	1,159,138	2,984,189	Nonguaranteed	13,396,783	3,140,276	10,256,507
Construction	2,395,034	862,825	1,532,209	Long-term debt by purpose			
Other capital outlay	1,748,293	296,313	1,451,980	Public debt for private purposes	6,778,996	2,102,650	4,676,346
Assistance and subsidies	718,553	551,559	166,994	Education	6,691,894	1,139,836	5,552,058
Interest on debt	1,572,153	425,404	1,146,749	Utilities	2,443,751	-	2,443,751
Insurance benefits and repayments	2,225,115	1,977,759	247,356	Other	10,454,922	2,242,670	8,212,252
Exhibit: Salaries and wages	10,276,648	3,364,992	6,911,656	Long-term debt issued	4,067,860	865,065	3,202,795
Direct expenditure by function	31,874,026	13,382,781	18,491,245	Long-term debt retired	3,241,765	712,595	2,529,170
Direct general expenditure	28,160,092	11,405,022	16,755,070	Cash and security holdings	69,249,046	49,462,047	19,786,999
Capital outlay	3,944,689	1,159,138	2,785,551	Insurance trust funds	41,417,170	37,631,774	3,785,396
Other direct general expenditure	24,215,403	10,245,884	13,969,519	Unemployment compensation	612,345	-	-
Education services:				Employee retirement	40,758,782	36,973,386	3,785,396
Education	9,754,996	2,919,328	6,835,668	Workers' compensation	46,043	46,043	-
Capital outlay	1,185,089	241,203	943,886	Miscellaneous	-	-	-
Higher education	2,444,816	2,444,816	-	Other than insurance trust funds			
Capital outlay	237,020	237,020	-	By purpose	27,831,876	11,830,273	16,001,603
Elementary & secondary education	6,835,668	-	6,835,668	Offsets to debt	9,492,633	2,897,175	6,595,458
Capital outlay	943,886	-	943,886	Bond funds	2,084,049	735,466	1,348,583
Other education	474,512	474,512	-	Other	16,255,194	8,197,632	8,057,562
Libraries	143,193	860	142,333				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Mississippi			Description	Mississippi		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	2,769	2,769	2,769	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	55,063	55,063	55,063	Direct general expenditure--Con.			
Revenue¹	14,973,344	10,700,917	6,947,676	Social services and income maintenance:			
General revenue¹	12,719,604	8,971,867	6,422,986	Public welfare	2,040,696	2,013,737	26,959
Intergovernmental revenue ¹	3,134,595	3,098,579	2,711,285	Cash assistance payments	16,328	16,321	7
From Federal Government	3,134,595	2,983,006	151,589	Vendor payments	1,701,919	1,701,283	636
From State government	-	-	2,559,676	Other public welfare	322,449	296,133	26,316
From local governments ¹	-	115,573	-	Hospitals	1,650,555	433,410	1,217,145
General revenue from own sources	9,585,009	5,873,288	3,711,721	Capital outlay	94,101	18,988	75,113
Taxes	6,086,891	4,573,823	1,513,068	Health	277,954	226,853	51,101
Property	1,389,918	1,280	1,388,638	Social insurance administration	51,908	51,908	-
Sales and gross receipts	3,080,286	3,028,416	51,870	Veterans' services	19,627	19,627	-
General sales	2,230,309	2,230,309	-	Transportation:			
Selective sales	849,977	798,107	51,870	Highways	1,142,068	740,870	401,198
Motor fuel	403,436	395,007	8,429	Capital outlay	600,338	554,503	45,835
Alcoholic beverage	39,778	39,778	-	Air transportation (airports)	33,980	-	33,980
Tobacco products	56,981	56,981	-	Parking facilities	1,123	-	1,123
Public utilities	31,194	1,041	30,153	Sea and inland port facilities	25,542	5,649	19,893
Other selective sales	318,588	305,300	13,288	Transit subsidies	540	-	540
Individual income	983,045	983,045	-	Public safety:			
Corporate income	229,501	229,501	-	Police protection	394,047	56,909	337,138
Motor vehicle license	109,473	109,473	-	Fire protection	147,249	-	147,249
Other taxes	294,668	222,108	72,560	Correction	284,544	220,683	63,861
Charges and miscellaneous general revenue	3,498,118	1,299,465	2,198,653	Capital outlay	10,574	10,393	181
Current charges	2,536,010	848,152	1,687,858	Protective inspection and regulation	61,418	53,949	7,469
Education	597,525	405,036	192,489	Environment and housing:			
Institutions of higher education	508,789	403,451	105,338	Natural resources	216,747	199,896	16,851
School lunch sales (gross)	42,778	-	42,778	Capital outlay	31,550	31,529	21
Hospitals	1,458,727	283,325	1,175,402	Parks and recreation	123,565	50,148	73,417
Highways	7,180	6,133	1,047	Capital outlay	29,721	21,303	8,418
Air transportation (airports)	16,136	-	16,136	Housing and community development	105,856	5,097	100,759
Parking facilities	613	-	613	Sewerage	121,180	-	121,180
Sea and inland port facilities	31,540	15,207	16,333	Capital outlay	32,118	-	32,118
Natural resources	25,465	22,720	2,745	Solid waste management	97,765	-	97,765
Parks and recreation	15,769	7,856	7,913	Capital outlay	2,263	-	2,263
Housing and community development	1,129	-	1,129	Governmental administration:			
Sewerage	126,350	-	126,350	Financial administration	207,739	72,667	135,072
Solid waste management	71,001	-	71,001	Judicial and legal	153,403	67,808	85,595
Other charges	184,575	107,875	76,700	General public buildings	92,037	49,238	42,799
Miscellaneous general revenue	962,108	451,313	510,795	Other governmental administration	156,004	31,069	124,935
Interest earnings	474,168	211,822	262,346	Interest on general debt	449,971	164,907	285,064
Special assessments	4,047	-	4,047	General expenditure, n.e.c.			
Sale of property	11,665	906	10,759	Miscellaneous commercial activities	-	-	-
Other general revenue	472,228	238,585	233,643	Other and unallocable	619,655	309,782	309,873
Utility revenue	524,667	-	524,667	Utility expenditure	504,493	-	504,493
Water supply	158,891	-	158,891	Capital outlay	41,576	-	41,576
Electric power	287,921	-	287,921	Water supply	157,291	-	157,291
Gas supply	74,020	-	74,020	Electric power	270,022	-	270,022
Transit	3,835	-	3,835	Gas supply	68,278	-	68,278
Liquor store revenue	156,417	156,417	-	Transit	8,902	-	8,902
Insurance trust revenue	1,572,656	1,572,633	23	Liquor store expenditure	125,652	125,652	-
Unemployment compensation	155,685	155,685	-	Insurance trust expenditure	728,604	728,577	27
Employee retirement	1,416,971	1,416,948	23	Unemployment compensation	104,379	104,379	-
Workers' compensation	-	-	-	Employee retirement	624,225	624,198	27
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	14,298,546	9,926,812	7,392,103	Other insurance trust	-	-	-
By character and object:				Debt outstanding	8,577,078	3,224,428	5,352,650
Intergovernmental expenditure ¹	-	3,018,675	1,694	Short-term	6,339	-	6,339
Direct expenditure	14,298,546	6,908,137	7,390,409	Long-term	8,570,739	3,224,428	5,346,311
Current operations	11,080,137	4,962,236	6,117,901	Full faith and credit	4,507,665	1,960,771	2,546,894
Capital outlay	1,867,792	905,315	962,477	Nonguaranteed	4,063,074	1,263,657	2,799,417
Construction	1,304,046	637,358	666,688	Long-term debt by purpose			
Other capital outlay	563,746	267,957	295,789	Public debt for private purposes	2,758,819	931,586	1,827,233
Assistance and subsidies	147,109	147,102	7	Education	1,421,130	135,201	1,285,929
Interest on debt	474,904	164,907	309,997	Utilities	391,095	-	391,095
Insurance benefits and repayments	728,604	728,577	27	Other	3,999,695	2,157,641	1,842,054
Exhibit: Salaries and wages	4,483,065	1,513,424	2,969,641	Long-term debt issued	1,470,659	889,676	580,983
Direct expenditure by function	14,298,546	6,908,137	7,390,409	Long-term debt retired	824,769	338,825	485,944
Direct general expenditure	12,939,797	6,053,908	6,885,889	Cash and security holdings	22,899,652	18,275,051	4,624,601
Capital outlay	1,826,216	905,315	920,901	Insurance trust funds	13,924,871	13,924,838	33
Other direct general expenditure	11,113,581	5,148,593	5,964,988	Unemployment compensation	632,552	632,552	-
Education services:				Employee retirement	13,292,319	13,292,286	33
Education	4,419,581	1,274,737	3,144,844	Workers' compensation	-	-	-
Capital outlay	603,259	106,395	496,864	Miscellaneous	-	-	-
Higher education	1,403,004	1,004,050	398,954	Other than insurance trust funds			
Capital outlay	132,631	91,534	41,097	By purpose	8,974,781	4,350,213	4,624,568
Elementary & secondary education	2,745,890	-	2,745,890	Offsets to debt	2,978,206	973,722	2,004,484
Capital outlay	455,767	-	455,767	Bond funds	1,038,693	355,300	683,393
Other education	270,687	270,687	-	Other	4,957,882	3,021,191	1,936,691
Libraries	45,043	4,964	40,079				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Missouri			Description	Missouri		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	5,468	5,468	5,468	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	138,128	138,128	138,128	Direct general expenditure--Con.			
Revenue¹	29,960,309	19,504,680	14,523,831	Social services and income maintenance:			
General revenue¹	24,686,754	15,770,004	12,984,952	Public welfare	3,809,033	3,686,490	122,543
Intergovernmental revenue ¹	5,117,400	4,733,323	4,452,279	Cash assistance payments	291,024	290,766	258
From Federal Government	5,117,400	4,689,848	427,552	Vendor payments	2,841,622	2,841,320	302
From State government	-	-	4,024,727	Other public welfare	676,387	554,404	121,983
From local governments ¹	-	43,475	-	Hospitals	1,293,018	526,255	766,763
General revenue from own sources	19,569,354	11,036,681	8,532,673	Capital outlay	121,418	58,301	63,117
Taxes	14,027,725	8,563,594	5,464,131	Health	808,806	601,776	207,030
Property	3,305,361	17,417	3,287,944	Social insurance administration	68,314	68,314	-
Sales and gross receipts	5,601,975	3,918,460	1,683,515	Veterans' services	24,881	24,881	-
General sales	3,925,719	2,716,070	1,209,649	Transportation:			
Selective sales	1,676,256	1,202,390	473,866	Highways	1,922,581	1,113,174	809,407
Motor fuel	665,501	663,397	2,104	Capital outlay	1,054,713	827,537	227,176
Alcoholic beverage	24,797	24,797	-	Air transportation (airports)	453,964	-	453,964
Tobacco products	130,595	112,861	17,734	Parking facilities	20,678	-	20,678
Public utilities	331,526	300	331,226	Sea and inland port facilities	945	144	801
Other selective sales	523,837	401,035	122,802	Transit subsidies	673	-	673
Individual income	3,855,769	3,627,422	228,347	Public safety:			
Corporate income	276,523	276,523	-	Police protection	860,847	132,868	727,979
Motor vehicle license	264,218	251,376	12,842	Fire protection	461,797	-	461,797
Other taxes	723,879	472,396	251,483	Correction	640,288	486,262	154,026
Charges and miscellaneous general revenue	5,541,629	2,473,087	3,068,542	Capital outlay	36,574	24,145	12,429
Current charges	3,479,548	1,245,184	2,234,364	Protective inspection and regulation	122,440	83,689	38,751
Education	1,278,210	857,803	420,407	Environment and housing:			
Institutions of higher education	1,004,963	857,481	147,482	Natural resources	250,456	242,797	7,659
School lunch sales (gross)	111,662	-	111,662	Capital outlay	24,965	24,964	1
Hospitals	931,907	276,841	655,066	Parks and recreation	365,297	41,225	324,072
Highways	16,813	8,399	8,414	Capital outlay	79,043	11,080	67,963
Air transportation (airports)	230,922	-	230,922	Housing and community development	295,029	66,083	228,946
Parking facilities	13,765	-	13,765	Sewerage	385,988	166	385,822
Sea and inland port facilities	1,309	-	1,309	Capital outlay	123,795	-	123,795
Natural resources	16,629	14,731	1,898	Solid waste management	94,845	5,050	89,795
Parks and recreation	74,581	2,562	72,019	Capital outlay	7,016	4	7,012
Housing and community development	29,242	7,505	21,737	Governmental administration:			
Sewerage	405,569	-	405,569	Financial administration	394,225	220,204	174,021
Solid waste management	59,434	-	59,434	Judicial and legal	314,412	157,541	156,871
Other charges	421,167	77,343	343,824	General public buildings	299,488	211,310	88,178
Miscellaneous general revenue	2,062,081	1,227,903	834,178	Other governmental administration	274,940	47,495	227,445
Interest earnings	1,210,984	698,632	512,352	Interest on general debt	934,254	499,646	434,608
Special assessments	14,541	-	14,541	General expenditure, n.e.c.			
Sale of property	8,560	3,051	5,509	Miscellaneous commercial activities			
Other general revenue	827,996	526,220	301,776	Other and unallocable	1,069,298	624,964	444,334
Utility revenue	1,141,209	-	1,141,209	Utility expenditure	1,286,607	-	1,286,607
Water supply	438,869	-	438,869	Capital outlay	229,237	-	229,237
Electric power	597,685	-	597,685	Water supply	436,707	-	436,707
Gas supply	56,537	-	56,537	Electric power	502,670	-	502,670
Transit	48,118	-	48,118	Gas supply	66,714	-	66,714
Liquor store revenue	-	-	-	Transit	280,516	-	280,516
Insurance trust revenue	4,132,346	3,734,676	397,670	Liquor store expenditure	-	-	-
Unemployment compensation	338,044	338,044	-	Insurance trust expenditure	1,417,423	1,178,970	238,453
Employee retirement	3,760,711	3,363,041	397,670	Unemployment compensation	266,477	266,477	-
Workers' compensation	33,591	33,591	-	Employee retirement	1,124,149	885,696	238,453
Other insurance trust revenue	-	-	-	Workers' compensation	26,797	26,797	-
Expenditure¹	26,584,594	16,524,873	14,519,666	Other insurance trust	-	-	-
By character and object:				Debt outstanding	17,604,819	8,903,117	8,701,702
Intergovernmental expenditure ¹	-	4,441,636	18,309	Short-term	72,567	4,275	68,292
Direct expenditure	26,584,594	12,083,237	14,501,357	Long-term	17,532,252	8,898,842	8,633,410
Current operations	20,389,041	8,542,843	11,846,198	Full faith and credit	4,935,496	1,041,468	3,894,028
Capital outlay	3,319,764	1,400,785	1,918,979	Nonguaranteed	12,596,756	7,857,374	4,739,382
Construction	2,114,929	1,004,574	1,110,355	Long-term debt by purpose			
Other capital outlay	1,204,835	396,211	808,624	Public debt for private purposes	6,740,890	5,826,494	914,396
Assistance and subsidies	461,251	460,993	258	Education	4,867,846	1,885,930	2,981,916
Interest on debt	997,115	499,646	497,469	Utilities	1,317,895	-	1,317,895
Insurance benefits and repayments	1,417,423	1,178,970	238,453	Other	4,605,621	1,186,418	3,419,203
Exhibit: Salaries and wages	9,103,605	2,719,515	6,384,090	Long-term debt issued	3,182,964	1,982,472	1,200,492
Direct expenditure by function	26,584,594	12,083,237	14,501,357	Long-term debt retired	1,913,736	1,170,042	743,694
Direct general expenditure	23,880,564	10,904,267	12,976,297	Cash and security holdings	53,542,314	39,727,822	13,814,492
Capital outlay	3,090,527	1,400,785	1,689,742	Insurance trust funds	32,468,674	27,489,850	4,978,824
Other direct general expenditure	20,790,037	9,503,482	11,286,555	Unemployment compensation	523,741	-	-
Education services:				Employee retirement	31,933,804	26,954,980	4,978,824
Education	8,558,787	2,063,933	6,494,854	Workers' compensation	11,129	11,129	-
Capital outlay	862,919	194,775	668,144	Miscellaneous	-	-	-
Higher education	2,150,865	1,673,365	477,500	Other than insurance trust funds	21,073,640	12,237,972	8,835,668
Capital outlay	242,987	190,291	52,696	By purpose			
Elementary & secondary education	6,017,354	-	6,017,354	Offsets to debt	8,911,574	7,267,450	1,644,124
Capital outlay	615,448	-	615,448	Bond funds	1,418,277	469,219	949,058
Other education	390,568	390,568	-	Other	10,743,789	4,501,303	6,242,486
Libraries	155,280	-	155,280				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Montana			Description	Montana		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	883	883	883	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	18,755	18,755	18,755	Direct general expenditure--Con.			
Revenue¹	5,133,612	3,725,321	2,071,399	Social services and income maintenance:			
General revenue¹	4,458,050	3,120,522	2,000,636	Public welfare	510,997	486,445	24,552
Intergovernmental revenue ¹	1,253,326	1,151,940	764,494	Cash assistance payments	24,843	24,843	-
From Federal Government	1,253,326	1,134,012	119,314	Vendor payments	319,156	319,025	131
From State government	-	-	645,180	Other public welfare	166,998	142,577	24,421
From local governments ¹	-	17,928	-	Hospitals	74,839	38,939	35,900
General revenue from own sources	3,204,724	1,968,582	1,236,142	Capital outlay	7,402	7,134	268
Taxes	2,041,456	1,345,730	695,726	Health	223,961	184,667	39,294
Property	891,131	228,305	662,826	Social insurance administration	11,235	11,235	-
Sales and gross receipts	308,100	304,341	3,759	Veterans' services	650	650	-
General sales	-	-	-	Transportation:			
Selective sales	308,100	304,341	3,759	Highways	481,117	385,700	95,417
Motor fuel	160,491	160,491	-	Capital outlay	305,010	287,212	17,798
Alcoholic beverage	16,127	16,127	-	Air transportation (airports)	20,397	1,025	19,372
Tobacco products	14,083	14,083	-	Parking facilities	1,105	-	1,105
Public utilities	16,545	16,545	-	Sea and inland port facilities	-	-	-
Other selective sales	100,854	97,095	3,759	Transit subsidies	-	-	-
Individual income	483,032	483,032	-	Public safety:			
Corporate income	89,624	89,624	-	Police protection	121,339	24,860	96,479
Motor vehicle license	63,917	50,819	13,098	Fire protection	39,774	-	39,774
Other taxes	205,652	189,609	16,043	Correction	120,856	94,084	26,772
Charges and miscellaneous general revenue	1,163,268	622,852	540,416	Capital outlay	21,412	8,525	12,887
Current charges	612,212	311,045	301,167	Protective inspection and regulation	20,168	17,127	3,041
Education	273,199	221,648	51,551	Environment and housing:			
Institutions of higher education	225,850	220,164	5,686	Natural resources	181,057	159,326	21,731
School lunch sales (gross)	13,824	-	13,824	Capital outlay	13,193	12,284	909
Hospitals	47,684	3,737	43,947	Parks and recreation	42,132	12,760	29,372
Highways	1,852	306	1,546	Capital outlay	8,118	6,913	1,205
Air transportation (airports)	13,368	120	13,248	Housing and community development	59,752	33,521	26,231
Parking facilities	1,437	-	1,437	Sewerage	38,507	-	38,507
Sea and inland port facilities	-	-	-	Capital outlay	1,893	-	1,893
Natural resources	25,180	18,846	6,334	Solid waste management	47,009	221	46,788
Parks and recreation	15,806	1,501	14,305	Capital outlay	447	221	226
Housing and community development	4,667	106	4,561	Governmental administration:			
Sewerage	44,149	-	44,149	Financial administration	159,849	126,874	32,975
Solid waste management	41,612	-	41,612	Judicial and legal	64,027	23,353	40,674
Other charges	143,258	64,781	78,477	General public buildings	17,932	3,404	14,528
Miscellaneous general revenue	551,056	311,807	239,249	Other governmental administration	50,565	23,797	26,768
Interest earnings	358,842	215,505	143,337	Interest on general debt	226,332	147,560	78,772
Special assessments	43,280	-	43,280	General expenditure, n.e.c.			
Sale of property	544	261	283	Miscellaneous commercial activities	-	-	-
Other general revenue	148,390	96,041	52,349	Other and unallocable	159,762	79,164	80,598
Utility revenue	70,763	-	70,763	Utility expenditure	69,974	-	69,974
Water supply	68,465	-	68,465	Capital outlay	3,441	-	3,441
Electric power	787	-	787	Water supply	61,251	-	61,251
Gas supply	426	-	426	Electric power	1,639	-	1,639
Transit	1,085	-	1,085	Gas supply	532	-	532
Liquor store revenue	35,354	35,354	-	Transit	6,552	-	6,552
Insurance trust revenue	569,445	569,445	-	Liquor store expenditure	30,714	30,714	-
Unemployment compensation	68,847	68,847	-	Insurance trust expenditure	345,586	345,586	-
Employee retirement	420,171	420,171	-	Unemployment compensation	55,430	55,430	-
Workers' compensation	80,427	80,427	-	Employee retirement	233,808	233,808	-
Other insurance trust revenue	-	-	-	Workers' compensation	56,348	56,348	-
Expenditure¹	4,738,881	3,511,965	1,938,700	Other insurance trust	-	-	-
By character and object:				Debt outstanding	3,561,343	2,355,378	1,205,965
Intergovernmental expenditure ¹	-	708,248	3,536	Short-term	23,401	14,619	8,782
Direct expenditure	4,738,881	2,803,717	1,935,164	Long-term	3,537,942	2,340,759	1,197,183
Current operations	3,494,125	1,807,393	1,686,732	Full faith and credit	548,944	202,409	346,535
Capital outlay	608,077	446,292	161,785	Nonguaranteed	2,988,998	2,138,350	850,648
Construction	485,844	414,731	71,113	Long-term debt by purpose			
Other capital outlay	122,233	31,561	90,672	Public debt for private purposes	2,270,446	1,724,979	545,467
Assistance and subsidies	56,886	56,886	-	Education	441,719	219,945	221,774
Interest on debt	234,207	147,560	86,647	Utilities	134,743	-	134,743
Insurance benefits and repayments	345,586	345,586	-	Other	691,034	395,835	295,199
Exhibit: Salaries and wages	1,550,648	564,144	986,504	Long-term debt issued	309,206	238,907	70,299
Direct expenditure by function	4,738,881	2,803,717	1,935,164	Long-term debt retired	207,244	145,530	61,714
Direct general expenditure	4,292,607	2,427,417	1,865,190	Cash and security holdings	9,235,388	7,568,492	1,666,896
Capital outlay	604,636	446,292	158,344	Insurance trust funds	3,975,644	3,975,644	-
Other direct general expenditure	3,687,971	1,981,125	1,706,846	Unemployment compensation	142,101	142,101	-
Education services:				Employee retirement	3,381,359	3,381,359	-
Education	1,603,029	569,958	1,033,071	Workers' compensation	452,184	452,184	-
Capital outlay	161,252	90,693	70,559	Miscellaneous	-	-	-
Higher education	474,760	458,216	16,544	Other than insurance trust funds	5,259,744	3,592,848	1,666,896
Capital outlay	91,243	90,589	654	By purpose			
Elementary & secondary education	1,016,527	-	1,016,527	Offsets to debt	2,454,580	1,834,314	620,266
Capital outlay	69,905	-	69,905	Bond funds	198,695	86,696	111,999
Other education	111,742	111,742	-	Other	2,606,469	1,671,838	934,631
Libraries	16,216	2,747	13,469				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Nebraska			Description	Nebraska		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,666	1,666	1,666	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	42,949	42,949	42,949	Direct general expenditure--Con.			
Revenue¹	10,946,839	5,575,535	6,697,355	Social services and income maintenance:			
General revenue¹	8,304,462	5,088,969	4,541,544	Public welfare	1,129,780	1,106,186	23,594
Intergovernmental revenue ¹	1,548,575	1,420,373	1,454,253	Cash assistance payments	53,705	53,102	603
From Federal Government	1,548,575	1,400,002	148,573	Vendor payments	760,903	759,337	1,566
From State government	-	-	1,305,680	Other public welfare	315,172	293,747	21,425
From local governments ¹	-	20,371	-	Hospitals	412,951	154,532	258,419
General revenue from own sources	6,755,887	3,668,596	3,087,291	Capital outlay	25,812	11,087	14,725
Taxes	4,623,913	2,662,103	1,961,810	Health	129,626	80,970	48,656
Property	1,567,009	4,739	1,562,270	Social insurance administration	32,103	32,103	-
Sales and gross receipts	1,477,907	1,251,741	226,166	Veterans' services	1,908	1,908	-
General sales	1,028,498	855,409	173,089	Transportation:			
Selective sales	449,409	396,332	53,077	Highways	801,552	484,723	316,829
Motor fuel	264,944	263,648	1,296	Capital outlay	507,195	404,794	102,401
Alcoholic beverage	17,252	16,792	460	Air transportation (airports)	47,638	2,598	45,040
Tobacco products	47,075	46,922	153	Parking facilities	7,605	-	7,605
Public utilities	44,446	2,785	41,661	Sea and inland port facilities	-	-	-
Other selective sales	75,692	66,185	9,507	Transit subsidies	-	-	-
Individual income	1,071,881	1,071,876	5	Public safety:			
Corporate income	135,034	135,034	-	Police protection	220,340	45,764	174,576
Motor vehicle license	94,352	79,211	15,141	Fire protection	123,254	-	123,254
Other taxes	277,730	119,502	158,228	Correction	172,626	124,459	48,167
Charges and miscellaneous general revenue	2,131,974	1,006,493	1,125,481	Capital outlay	11,102	9,758	1,344
Current charges	1,277,092	513,718	763,374	Protective inspection and regulation	42,174	37,376	4,798
Education	518,695	357,812	160,883	Environment and housing:			
Institutions of higher education	416,708	354,979	61,729	Natural resources	184,933	126,129	58,804
School lunch sales (gross)	42,082	-	42,082	Capital outlay	13,714	6,548	7,166
Hospitals	332,220	85,763	246,457	Parks and recreation	119,399	25,651	93,748
Highways	4,137	1,487	2,650	Capital outlay	19,132	3,191	15,941
Air transportation (airports)	33,138	711	32,427	Housing and community development	88,714	1,698	87,016
Parking facilities	5,787	-	5,787	Sewerage	117,516	11	117,505
Sea and inland port facilities	97	-	97	Capital outlay	46,114	-	46,114
Natural resources	19,748	15,604	4,144	Solid waste management	66,800	-	66,800
Parks and recreation	27,670	7,005	20,665	Capital outlay	5,720	-	5,720
Housing and community development	18,457	819	17,638	Governmental administration:			
Sewerage	100,375	-	100,375	Financial administration	156,348	80,673	75,675
Solid waste management	56,776	-	56,776	Judicial and legal	92,949	38,533	54,416
Other charges	159,992	44,517	115,475	General public buildings	25,799	5,665	20,134
Miscellaneous general revenue	854,882	492,775	362,107	Other governmental administration	82,867	17,481	65,386
Interest earnings	413,505	223,053	190,452	Interest on general debt	211,881	106,354	105,527
Special assessments	35,456	-	35,456	General expenditure, n.e.c.			
Sale of property	6,262	3,927	2,335	Miscellaneous commercial activities	-	-	-
Other general revenue	399,659	265,795	133,864	Other and unallocable	282,404	49,813	232,591
Utility revenue	2,000,978	-	2,000,978	Utility expenditure	1,956,735	-	1,956,735
Water supply	128,981	-	128,981	Capital outlay	320,451	-	320,451
Electric power	1,729,388	-	1,729,388	Water supply	145,592	-	145,592
Gas supply	137,178	-	137,178	Electric power	1,644,287	-	1,644,287
Transit	5,431	-	5,431	Gas supply	144,648	-	144,648
Liquor store revenue	-	-	-	Transit	22,208	-	22,208
Insurance trust revenue	641,399	486,566	154,833	Liquor store expenditure	-	-	-
Unemployment compensation	42,394	42,394	-	Insurance trust expenditure	300,211	221,905	78,306
Employee retirement	598,944	444,111	154,833	Unemployment compensation	46,192	46,192	-
Workers' compensation	61	61	-	Employee retirement	253,227	174,921	78,306
Other insurance trust revenue	-	-	-	Workers' compensation	792	792	-
Expenditure¹	9,982,599	5,183,613	6,285,600	Other insurance trust	-	-	-
By character and object:				Debt outstanding	6,290,435	1,820,130	4,470,305
Intergovernmental expenditure ¹	9,627	1,487,295	8,946	Short-term	17,605	-	17,605
Direct expenditure	9,972,972	3,696,318	6,276,654	Long-term	6,272,830	1,820,130	4,452,700
Current operations	7,754,629	2,736,312	5,018,317	Full faith and credit	1,431,097	2,938	1,428,159
Capital outlay	1,456,974	536,546	920,428	Nonguaranteed	4,841,733	1,817,192	3,024,541
Construction	1,012,567	453,644	558,923	Long-term debt by purpose			
Other capital outlay	444,407	82,902	361,505	Public debt for private purposes	1,713,690	1,600,230	113,460
Assistance and subsidies	95,804	95,201	603	Education	913,713	170,250	743,463
Interest on debt	365,354	106,354	259,000	Utilities	2,763,218	-	2,763,218
Insurance benefits and repayments	300,211	221,905	78,306	Other	882,209	49,650	832,559
Exhibit: Salaries and wages	3,261,702	1,043,884	2,217,818	Long-term debt issued	1,632,403	82,505	1,549,898
Direct expenditure by function	9,972,972	3,696,318	6,276,654	Long-term debt retired	1,768,375	170,624	1,597,751
Direct general expenditure	7,716,026	3,474,413	4,241,613	Cash and security holdings	13,766,235	8,625,308	5,140,927
Capital outlay	1,136,523	536,546	599,977	Insurance trust funds	6,877,782	5,305,738	1,572,044
Other direct general expenditure	6,579,503	2,937,867	3,641,636	Unemployment compensation	187,714	187,714	-
Education services:				Employee retirement	6,689,440	5,117,396	1,572,044
Education	3,124,335	949,241	2,175,094	Workers' compensation	628	628	-
Capital outlay	343,157	81,560	261,597	Miscellaneous	-	-	-
Higher education	1,052,198	845,437	206,761	Other than insurance trust funds	6,888,453	3,319,570	3,568,883
Capital outlay	96,046	77,167	18,879	By purpose			
Elementary & secondary education	1,968,333	-	1,968,333	Offsets to debt	2,179,463	1,624,951	554,512
Capital outlay	242,718	-	242,718	Bond funds	369,360	13,193	356,167
Other education	103,804	103,804	-	Other	4,339,630	1,681,426	2,658,204
Libraries	40,524	2,545	37,979				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Nevada			Description	Nevada		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,809	1,809	1,809	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	51,976	51,976	51,976	Direct general expenditure--Con.			
Revenue¹	11,720,856	7,572,930	6,505,082	Social services and income maintenance:			
General revenue¹	8,728,272	5,013,391	6,072,037	Public welfare	852,106	760,299	91,807
Intergovernmental revenue ¹	1,149,089	984,246	2,521,999	Cash assistance payments	29,654	29,641	13
From Federal Government	1,149,089	932,731	216,358	Vendor payments	538,663	538,492	171
From State government	-	-	2,305,641	Other public welfare	283,789	192,166	91,623
From local governments ¹	-	51,515	-	Hospitals	499,524	91,600	407,924
General revenue from own sources	7,579,183	4,029,145	3,550,038	Capital outlay	277	277	-
Taxes	5,290,739	3,430,007	1,860,732	Health	175,192	86,976	88,216
Property	1,261,135	82,716	1,178,419	Social insurance administration	42,216	42,216	-
Sales and gross receipts	3,335,354	2,924,867	410,487	Veterans' services	1,041	1,041	-
General sales	1,940,616	1,829,874	110,742	Transportation:			
Selective sales	1,394,738	1,094,993	299,745	Highways	959,092	427,242	531,850
Motor fuel	300,052	237,491	62,561	Capital outlay	667,939	354,607	313,332
Alcoholic beverage	15,342	15,342	-	Air transportation (airports)	141,379	-	141,379
Tobacco products	63,998	63,998	-	Parking facilities	5,418	-	5,418
Public utilities	73,736	8,476	65,260	Sea and inland port facilities	-	-	-
Other selective sales	941,610	769,686	171,924	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	462,973	47,974	414,999
Motor vehicle license	111,190	111,190	-	Fire protection	185,914	-	185,914
Other taxes	583,060	311,234	271,826	Correction	405,993	215,172	190,821
Charges and miscellaneous general revenue	2,288,444	599,138	1,689,306	Capital outlay	49,611	37,007	12,604
Current charges	1,542,129	331,844	1,210,285	Protective inspection and regulation	115,485	62,716	52,769
Education	294,311	218,732	75,579	Environment and housing:			
Institutions of higher education	216,442	216,442	-	Natural resources	149,578	63,632	85,946
School lunch sales (gross)	24,717	-	24,717	Capital outlay	79,713	6,063	73,650
Hospitals	428,704	7,717	420,987	Parks and recreation	352,677	15,062	337,615
Highways	27,182	11,269	15,913	Capital outlay	84,471	2,557	81,914
Air transportation (airports)	215,542	-	215,542	Housing and community development	156,532	11,993	144,539
Parking facilities	1,891	-	1,891	Sewerage	123,696	-	123,696
Sea and inland port facilities	-	-	-	Capital outlay	18,624	-	18,624
Natural resources	7,753	4,655	3,098	Solid waste management	11,284	5,168	6,116
Parks and recreation	59,200	2,226	56,974	Capital outlay	152	125	27
Housing and community development	14,060	2,960	11,100	Governmental administration:			
Sewerage	201,420	-	201,420	Financial administration	258,865	179,357	79,508
Solid waste management	10,106	2,525	7,581	Judicial and legal	215,429	35,136	180,293
Other charges	281,960	81,760	200,200	General public buildings	126,679	5,850	120,829
Miscellaneous general revenue	746,315	267,294	479,021	Other governmental administration	180,965	35,346	145,619
Interest earnings	484,515	169,701	314,814	Interest on general debt	623,236	232,953	390,283
Special assessments	35,480	10,596	24,884	General expenditure, n.e.c.			
Sale of property	7,917	89	7,828	Miscellaneous commercial activities	836	-	836
Other general revenue	218,403	86,908	131,495	Other and unallocable	263,146	121,285	141,861
Utility revenue	461,671	28,626	433,045	Utility expenditure	766,982	44,847	722,135
Water supply	377,970	1,753	376,217	Capital outlay	278,387	10,284	268,103
Electric power	49,976	26,873	23,103	Water supply	619,369	6,407	612,962
Gas supply	-	-	-	Electric power	57,776	38,440	19,336
Transit	33,725	-	33,725	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	89,837	-	89,837
Insurance trust revenue	2,530,913	2,530,913	-	Liquor store expenditure	-	-	-
Unemployment compensation	239,215	239,215	-	Insurance trust expenditure	778,509	778,509	-
Employee retirement	1,731,917	1,731,917	-	Unemployment compensation	174,439	174,439	-
Workers' compensation	559,781	559,781	-	Employee retirement	386,738	386,738	-
Other insurance trust revenue	-	-	-	Workers' compensation	217,332	217,332	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure¹	10,847,679	6,103,167	6,829,418	Debt outstanding	12,300,463	2,997,447	9,303,016
By character and object:				Short-term	282,423	-	282,423
Intergovernmental expenditure ¹	6,194	2,088,730	2,370	Long-term	12,018,040	2,997,447	9,020,593
Direct expenditure	10,841,485	4,014,437	6,827,048	Full faith and credit	7,058,997	1,965,086	5,093,911
Current operations	7,255,348	2,395,621	4,859,727	Nonguaranteed	4,959,043	1,032,361	3,926,682
Capital outlay	2,038,117	552,776	1,485,341	Long-term debt by purpose			
Construction	1,676,033	488,738	1,187,295	Public debt for private purposes	1,808,564	1,013,071	795,493
Other capital outlay	362,084	64,038	298,046	Education	2,169,870	112,490	2,057,380
Assistance and subsidies	50,823	50,810	13	Utilities	2,060,661	107,005	1,953,656
Interest on debt	718,688	236,721	481,967	Other	5,978,945	1,764,881	4,214,064
Insurance benefits and repayments	778,509	778,509	-	Long-term debt issued	2,114,266	793,313	1,320,953
Exhibit: Salaries and wages	3,429,605	976,377	2,453,228	Long-term debt retired	754,281	239,420	514,861
Direct expenditure by function	10,841,485	4,014,437	6,827,048	Cash and security holdings	22,136,924	16,282,781	5,854,143
Direct general expenditure	9,295,994	3,191,081	6,104,913	Insurance trust funds	12,591,486	12,591,486	-
Capital outlay	1,759,730	542,492	1,217,238	Unemployment compensation	449,410	449,410	-
Other direct general expenditure	7,536,264	2,648,589	4,887,675	Employee retirement	11,124,457	11,124,457	-
Education services:				Workers' compensation	1,017,619	1,017,619	-
Education	2,938,728	743,800	2,194,928	Miscellaneous	-	-	-
Capital outlay	554,330	105,573	448,757	Other than insurance trust funds	9,545,438	3,691,295	5,854,143
Higher education	683,121	683,121	-	By purpose			
Capital outlay	105,404	105,404	-	Offsets to debt	2,351,445	1,056,429	1,295,016
Elementary & secondary education	2,194,928	-	2,194,928	Bond funds	3,415,984	1,370,700	2,045,284
Capital outlay	448,757	-	448,757	Other	3,778,009	1,264,166	2,513,843
Other education	60,679	60,679	-				
Libraries	48,010	6,263	41,747				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	New Hampshire			Description	New Hampshire		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,201	1,201	1,201	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	35,194	35,194	35,194	Direct general expenditure--Con.			
Revenue¹	6,454,092	4,024,270	2,964,167	Social services and income maintenance:			
General revenue¹	5,471,637	3,108,336	2,897,646	Public welfare	986,439	857,585	128,854
Intergovernmental revenue ¹	1,033,482	1,112,328	455,499	Cash assistance payments	55,281	44,321	10,960
From Federal Government	1,033,482	947,578	85,904	Vendor payments	664,181	663,277	904
From State government	-	-	369,595	Other public welfare	266,977	149,987	116,990
From local governments ¹	-	164,750	-	Hospitals	41,260	41,047	213
General revenue from own sources	4,438,155	1,996,008	2,442,147	Capital outlay	1,275	1,275	-
Taxes	3,110,088	1,070,803	2,039,285	Health	114,946	96,119	18,827
Property	2,014,400	549	2,013,851	Social insurance administration	25,026	25,026	-
Sales and gross receipts	516,667	516,667	-	Veterans' services	218	218	-
General sales	-	-	-	Transportation:			
Selective sales	516,667	516,667	-	Highways	457,951	320,299	137,652
Motor fuel	119,653	119,653	-	Capital outlay	172,400	168,192	4,208
Alcoholic beverage	11,564	11,564	-	Air transportation (airports)	83,648	479	83,169
Tobacco products	73,765	73,765	-	Parking facilities	3,679	-	3,679
Public utilities	56,576	56,576	-	Sea and inland port facilities	1,363	1,363	-
Other selective sales	255,109	255,109	-	Transit subsidies	1,891	1,891	-
Individual income	63,134	63,134	-	Public safety:			
Corporate income	255,818	255,818	-	Police protection	175,312	34,336	140,976
Motor vehicle license	61,378	61,378	-	Fire protection	95,476	-	95,476
Other taxes	198,691	173,257	25,434	Correction	108,051	77,878	30,173
Charges and miscellaneous general revenue	1,328,067	925,205	402,862	Capital outlay	17,709	17,652	57
Current charges	725,331	431,107	294,224	Protective inspection and regulation	28,544	23,297	5,247
Education	330,419	294,883	35,536	Environment and housing:			
Institutions of higher education	294,767	294,767	-	Natural resources	37,332	34,198	3,134
School lunch sales (gross)	29,442	-	29,442	Capital outlay	4,498	4,496	2
Hospitals	2,696	2,696	-	Parks and recreation	55,017	5,740	49,277
Highways	62,381	62,267	114	Capital outlay	7,023	626	6,397
Air transportation (airports)	19,757	287	19,470	Housing and community development	81,918	45,502	36,416
Parking facilities	4,952	-	4,952	Sewerage	67,764	1,351	66,413
Sea and inland port facilities	346	346	-	Capital outlay	1,789	31	1,758
Natural resources	6,161	5,852	309	Solid waste management	96,459	12,876	83,583
Parks and recreation	25,462	10,090	15,372	Capital outlay	437	192	245
Housing and community development	19,410	6,425	12,985	Governmental administration:			
Sewerage	75,538	81	75,457	Financial administration	109,982	69,202	40,780
Solid waste management	26,830	57	26,773	Judicial and legal	86,187	70,266	15,921
Other charges	151,379	48,123	103,256	General public buildings	26,469	4,122	22,347
Miscellaneous general revenue	602,736	494,098	108,638	Other governmental administration	80,429	15,360	65,069
Interest earnings	393,193	346,550	46,643	Interest on general debt	399,628	340,036	59,592
Special assessments	2,636	-	2,636	General expenditure, n.e.c.			
Sale of property	7,354	413	6,941	Miscellaneous commercial activities	295,215	-	-
Other general revenue	199,553	147,135	52,418	Other and unallocable	65,143	230,072	-
Utility revenue	65,537	85	65,452	Utility expenditure	67,147	569	66,578
Water supply	53,192	85	53,107	Capital outlay	3,578	326	3,252
Electric power	7,940	-	7,940	Water supply	54,368	569	53,799
Gas supply	-	-	-	Electric power	8,164	-	8,164
Transit	4,405	-	4,405	Gas supply	-	-	-
Liquor store revenue	266,673	266,673	-	Transit	4,615	-	4,615
Insurance trust revenue	650,245	649,176	1,069	Liquor store expenditure	252,381	252,381	-
Unemployment compensation	55,015	55,015	-	Insurance trust expenditure	241,683	240,630	1,053
Employee retirement	575,839	574,770	1,069	Unemployment compensation	26,717	26,717	-
Workers' compensation	19,391	19,391	-	Employee retirement	180,047	178,994	1,053
Other insurance trust revenue	-	-	-	Workers' compensation	34,919	34,919	-
Expenditure¹	5,890,118	3,594,322	2,836,128	Other insurance trust	-	-	-
By character and object:				Debt outstanding	6,776,382	5,426,537	1,349,845
Intergovernmental expenditure ¹	-	477,913	62,419	Short-term	5,875	-	5,875
Direct expenditure	5,890,118	3,116,409	2,773,709	Long-term	6,770,507	5,426,537	1,343,970
Current operations	4,558,840	2,181,021	2,377,819	Full faith and credit	1,871,311	726,812	1,144,499
Capital outlay	583,404	270,055	313,349	Nonguaranteed	4,899,196	4,699,725	199,471
Construction	436,251	196,746	239,505	Long-term debt by purpose			
Other capital outlay	147,153	73,309	73,844	Public debt for private purposes	3,787,673	3,787,673	-
Assistance and subsidies	95,627	84,667	10,960	Education	671,489	177,873	493,616
Interest on debt	410,564	340,036	70,528	Utilities	213,421	-	213,421
Insurance benefits and repayments	241,683	240,630	1,053	Other	2,097,924	1,460,991	636,933
Exhibit: Salaries and wages	1,851,225	611,155	1,240,070	Long-term debt issued	852,092	627,539	224,553
Direct expenditure by function	5,890,118	3,116,409	2,773,709	Long-term debt retired	691,060	568,482	122,578
Direct general expenditure	5,328,907	2,622,829	2,706,078	Cash and security holdings	10,323,395	9,092,134	1,231,261
Capital outlay	578,219	268,122	310,097	Insurance trust funds	4,085,284	4,075,451	9,833
Other direct general expenditure	4,750,688	2,354,707	2,395,981	Unemployment compensation	301,608	301,608	-
Education services:				Employee retirement	3,479,369	3,469,536	9,833
Education	1,847,514	476,928	1,370,586	Workers' compensation	304,307	304,307	-
Capital outlay	114,075	31,745	82,330	Miscellaneous	-	-	-
Higher education	418,269	418,269	-	Other than insurance trust funds	6,238,111	5,016,683	1,221,428
Capital outlay	29,908	29,908	-	By purpose			
Elementary & secondary education	1,370,684	98	1,370,586	Offsets to debt	4,497,537	4,495,138	2,399
Capital outlay	82,330	-	82,330	Bond funds	210,100	68,310	141,790
Other education	58,561	58,561	-	Other	1,530,474	453,235	1,077,239
Libraries	21,189	2,567	18,622				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	New Jersey			Description	New Jersey		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	8,143	8,143	8,143	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	277,757	277,757	277,757	Direct general expenditure--Con.			
Revenue¹	59,121,498	39,149,997	28,473,019	Social services and income maintenance:			
General revenue¹	48,995,586	29,708,463	27,788,641	Public welfare	5,701,236	4,497,374	1,203,862
Intergovernmental revenue ¹	7,376,874	7,120,257	8,758,135	Cash assistance payments	511,034	-	511,034
From Federal Government	7,376,874	6,748,019	628,855	Vendor payments	3,678,526	3,637,111	41,415
From State government	-	-	8,129,280	Other public welfare	1,511,676	860,263	651,413
From local governments ¹	-	372,238	-	Hospitals	1,147,330	881,950	265,380
General revenue from own sources	41,618,712	22,588,206	19,030,506	Capital outlay	19,348	19,046	302
Taxes	31,575,898	16,926,417	14,649,481	Health	924,471	673,475	250,996
Property	14,336,025	1,100	14,334,925	Social insurance administration	37,365	37,365	-
Sales and gross receipts	8,014,005	7,982,854	31,151	Veterans' services	6,473	6,473	-
General sales	5,054,438	5,054,438	-	Transportation:			
Selective sales	2,959,567	2,928,416	31,151	Highways	2,390,730	1,395,847	994,883
Motor fuel	483,234	483,234	-	Capital outlay	1,240,169	852,836	387,333
Alcoholic beverage	75,975	75,975	-	Air transportation (airports)	13,082	4,310	8,772
Tobacco products	417,548	417,548	-	Parking facilities	41,209	-	41,209
Public utilities	1,096,474	1,090,508	5,966	Sea and inland port facilities	18,082	17,500	582
Other selective sales	886,336	861,151	25,185	Transit subsidies	1,630	-	1,630
Individual income	6,353,982	6,323,893	30,089	Public safety:			
Corporate income	1,333,955	1,333,955	-	Police protection	1,984,430	298,215	1,686,215
Motor vehicle license	363,598	363,167	431	Fire protection	602,892	-	602,892
Other taxes	1,174,333	921,448	252,885	Correction	1,413,071	999,688	413,383
Charges and miscellaneous general revenue	10,042,814	5,661,789	4,381,025	Capital outlay	54,893	14,770	40,123
Current charges	5,683,679	3,019,656	2,664,023	Protective inspection and regulation	290,723	204,600	86,123
Education	1,606,175	1,118,878	487,297	Environment and housing:			
Institutions of higher education	1,363,742	1,094,733	269,009	Natural resources	228,556	210,367	18,189
School lunch sales (gross)	180,184	-	180,184	Capital outlay	102,793	97,066	5,727
Hospitals	473,507	271,330	202,177	Parks and recreation	667,607	293,568	374,039
Highways	738,413	611,634	126,779	Capital outlay	128,813	28,229	100,584
Air transportation (airports)	8,766	3,625	5,141	Housing and community development	793,949	188,432	605,517
Parking facilities	64,366	-	64,366	Sewerage	917,311	19,394	897,917
Sea and inland port facilities	16,803	16,677	126	Capital outlay	143,752	-	143,752
Natural resources	55,038	50,117	4,921	Solid waste management	852,795	107,007	745,788
Parks and recreation	323,784	221,412	102,372	Capital outlay	33,198	-	33,198
Housing and community development	151,561	14,009	137,552	Governmental administration:			
Sewerage	939,473	18,592	920,881	Financial administration	854,190	503,320	350,870
Solid waste management	352,406	49,710	302,696	Judicial and legal	959,221	494,618	464,603
Other charges	953,387	643,672	309,715	General public buildings	372,829	39,201	333,628
Miscellaneous general revenue	4,359,135	2,642,133	1,717,002	Other governmental administration	378,837	103,150	275,687
Interest earnings	1,745,065	1,156,721	588,344	Interest on general debt	2,297,210	1,176,200	1,121,010
Special assessments	14,679	-	14,679	General expenditure, n.e.c.			
Sale of property	90,281	1,308	88,973	Miscellaneous commercial activities			
Other general revenue	2,509,110	1,484,104	1,025,006	Other and unallocable	4,327,435	2,044,568	2,282,867
Utility revenue	1,154,741	484,676	670,065	Utility expenditure	2,296,348	1,657,080	639,268
Water supply	592,129	27,852	564,277	Capital outlay	855,257	729,963	125,294
Electric power	90,554	-	90,554	Water supply	532,277	25,065	507,212
Gas supply	-	-	-	Electric power	47,397	-	47,397
Transit	472,058	456,824	15,234	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	1,716,674	1,632,015	84,659
Insurance trust revenue	8,971,171	8,956,858	14,313	Liquor store expenditure	-	-	-
Unemployment compensation	1,224,858	1,224,858	-	Insurance trust expenditure	4,578,940	4,570,423	8,517
Employee retirement	7,235,236	7,220,923	14,313	Unemployment compensation	1,060,766	1,060,766	-
Workers' compensation	120,427	120,427	-	Employee retirement	3,055,491	3,046,974	8,517
Other insurance trust revenue	390,650	390,650	-	Workers' compensation	121,269	121,269	-
Expenditure¹	51,264,737	32,058,406	27,251,182	Other insurance trust	341,414	341,414	-
By character and object:				Debt outstanding	47,929,532	27,931,901	19,997,631
Intergovernmental expenditure ¹	63,907	7,798,959	309,799	Short-term	1,230,610	5,690	1,224,920
Direct expenditure	51,200,830	24,259,447	26,941,383	Long-term	46,698,922	27,926,211	18,772,711
Current operations	38,635,892	16,017,095	22,618,797	Full faith and credit	15,844,002	3,715,860	12,128,142
Capital outlay	4,817,517	2,185,455	2,632,062	Nonguaranteed	30,854,920	24,210,351	6,644,569
Construction	3,699,085	1,806,474	1,892,611	Long-term debt by purpose			
Other capital outlay	1,118,432	378,981	739,451	Public debt for private purposes	12,161,586	10,794,731	1,366,855
Assistance and subsidies	813,804	302,770	511,034	Education	6,678,857	2,196,112	4,482,745
Interest on debt	2,354,677	1,183,704	1,170,973	Utilities	971,840	147,639	824,201
Insurance benefits and repayments	4,578,940	4,570,423	8,517	Other	26,886,639	14,787,729	12,098,910
Exhibit: Salaries and wages	18,625,070	5,906,426	12,718,644	Long-term debt issued	6,050,218	3,550,936	2,499,282
Direct expenditure by function	51,200,830	24,259,447	26,941,383	Long-term debt retired	4,842,951	2,833,156	2,009,795
Direct general expenditure	44,325,542	18,031,944	26,293,598	Cash and security holdings	86,948,384	74,526,148	12,422,236
Capital outlay	3,962,260	1,455,492	2,506,768	Insurance trust funds	53,340,337	53,242,420	97,917
Other direct general expenditure	40,363,282	16,576,452	23,786,830	Unemployment compensation	2,593,338	2,593,338	-
Education services:				Employee retirement	50,410,631	50,312,714	97,917
Education	16,873,975	3,831,589	13,042,386	Workers' compensation	238,311	238,311	-
Capital outlay	1,443,613	386,552	1,057,061	Miscellaneous	98,057	98,057	-
Higher education	3,088,833	2,443,400	645,433	Other than insurance trust funds	33,608,047	21,283,728	12,324,319
Capital outlay	290,694	252,223	38,471	By purpose			
Elementary & secondary education	13,378,149	981,196	12,396,953	Offsets to debt	14,223,269	12,018,572	2,204,697
Capital outlay	1,152,094	133,504	1,018,590	Bond funds	4,068,071	1,500,993	2,567,078
Other education	406,993	406,993	-	Other	15,316,707	7,764,163	7,552,544
Libraries	228,903	3,733	225,170				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	New Mexico			Description	New Mexico		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,740	1,740	1,740	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	36,712	36,712	36,712	Direct general expenditure--Con.			
Revenue¹	11,237,878	8,756,881	4,763,604	Social services and income maintenance:			
General revenue¹	9,334,081	7,160,654	4,456,034	Public welfare	1,381,747	1,338,544	43,203
Intergovernmental revenue ¹	2,271,008	2,071,418	2,482,197	Cash assistance payments	131,335	131,334	1
From Federal Government	2,271,008	2,018,699	252,309	Vendor payments	1,006,436	988,837	17,599
From State government	-	-	2,229,888	Other public welfare	243,976	218,373	25,603
From local governments ¹	-	52,719	-	Hospitals	546,181	332,311	213,870
General revenue from own sources	7,063,073	5,089,236	1,973,837	Capital outlay	25,415	18,631	6,784
Taxes	4,469,003	3,454,440	1,014,563	Health	299,863	274,677	25,186
Property	587,849	38,232	549,617	Social insurance administration	46,343	46,343	-
Sales and gross receipts	2,376,098	1,956,672	419,426	Veterans' services	1,372	1,372	-
General sales	1,812,176	1,452,283	359,893	Transportation:			
Selective sales	563,922	504,389	59,533	Highways	1,132,292	922,113	210,179
Motor fuel	247,188	247,188	-	Capital outlay	341,095	250,582	90,513
Alcoholic beverage	35,569	35,562	7	Air transportation (airports)	50,944	2,007	48,937
Tobacco products	24,749	24,749	-	Parking facilities	5,599	-	5,599
Public utilities	40,897	7,122	33,775	Sea and inland port facilities	-	-	-
Other selective sales	215,519	189,768	25,751	Transit subsidies	-	-	-
Individual income	809,569	809,569	-	Public safety:			
Corporate income	163,964	163,964	-	Police protection	353,017	70,074	282,943
Motor vehicle license	132,605	132,605	-	Fire protection	118,037	-	118,037
Other taxes	398,918	353,398	45,520	Correction	293,448	207,767	85,681
Charges and miscellaneous general revenue	2,594,070	1,634,796	959,274	Capital outlay	7,466	1,730	5,736
Current charges	1,261,777	635,519	626,258	Protective inspection and regulation	61,351	52,006	9,345
Education	399,197	329,978	69,219	Environment and housing:			
Institutions of higher education	328,955	300,073	28,882	Natural resources	162,833	118,699	44,134
School lunch sales (gross)	21,873	-	21,873	Capital outlay	35,848	26,338	9,510
Hospitals	455,868	252,202	203,666	Parks and recreation	202,336	43,942	158,394
Highways	7,469	4,293	3,176	Capital outlay	53,163	3,629	49,534
Air transportation (airports)	57,984	-	57,984	Housing and community development	80,660	11,249	69,411
Parking facilities	6,503	-	6,503	Sewerage	104,693	8,417	96,276
Sea and inland port facilities	-	-	-	Capital outlay	27,157	176	26,981
Natural resources	36,424	16,483	19,941	Solid waste management	112,743	1,384	111,359
Parks and recreation	22,407	2,147	20,260	Capital outlay	21,395	-	21,395
Housing and community development	17,534	8,706	8,828	Governmental administration:			
Sewerage	99,569	-	99,569	Financial administration	199,638	114,307	85,331
Solid waste management	96,788	-	96,788	Judicial and legal	154,988	134,985	20,003
Other charges	62,034	21,710	40,324	General public buildings	59,058	22,097	36,961
Miscellaneous general revenue	1,332,293	999,277	333,016	Other governmental administration	108,939	27,404	81,535
Interest earnings	747,972	534,063	213,909	Interest on general debt	366,801	169,936	196,865
Special assessments	15,518	-	15,518	General expenditure, n.e.c.			
Sale of property	6,478	604	5,874	Miscellaneous commercial activities			
Other general revenue	562,325	464,610	97,715	Other and unallocable	256,951	61,778	195,173
Utility revenue	307,570	-	307,570	Utility expenditure	457,030	-	457,030
Water supply	160,223	-	160,223	Capital outlay	183,592	-	183,592
Electric power	119,773	-	119,773	Water supply	230,310	-	230,310
Gas supply	24,557	-	24,557	Electric power	176,120	-	176,120
Transit	3,017	-	3,017	Gas supply	21,309	-	21,309
Liquor store revenue	-	-	-	Transit	29,291	-	29,291
Insurance trust revenue	1,596,227	1,596,227	-	Liquor store expenditure	-	-	-
Unemployment compensation	124,503	124,503	-	Insurance trust expenditure	655,144	655,144	-
Employee retirement	1,471,724	1,471,724	-	Unemployment compensation	83,133	83,133	-
Workers' compensation	-	-	-	Employee retirement	572,011	572,011	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	10,577,811	8,089,399	4,875,455	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,197,719	3,158,463	4,039,256
Intergovernmental expenditure ¹	-	2,366,077	20,966	Short-term	1,319	1,058	261
Direct expenditure	10,577,811	5,723,322	4,854,489	Long-term	7,196,400	3,157,405	4,038,995
Current operations	8,068,503	4,302,432	3,766,071	Full faith and credit	1,757,992	673,290	1,084,702
Capital outlay	1,240,224	401,436	838,788	Nonguaranteed	5,438,408	2,484,115	2,954,293
Construction	911,749	300,226	611,523	Long-term debt by purpose			
Other capital outlay	328,475	101,210	227,265	Public debt for private purposes	2,943,710	1,661,014	1,282,696
Assistance and subsidies	194,375	194,374	1	Education	1,186,166	485,000	701,166
Interest on debt	419,565	169,936	249,629	Utilities	775,977	-	775,977
Insurance benefits and repayments	655,144	655,144	-	Other	2,290,547	1,011,391	1,279,156
Exhibit: Salaries and wages	3,350,861	1,335,573	2,015,288	Long-term debt issued	1,577,520	1,025,592	551,928
Direct expenditure by function	10,577,811	5,723,322	4,854,489	Long-term debt retired	956,642	426,361	530,281
Direct general expenditure	9,465,637	5,068,178	4,397,459	Cash and security holdings	31,254,548	27,866,574	3,387,974
Capital outlay	1,056,632	401,436	655,196	Insurance trust funds	11,984,767	11,984,767	-
Other direct general expenditure	8,409,005	4,666,742	3,742,263	Unemployment compensation	487,936	487,936	-
Education services:				Employee retirement	11,496,831	11,496,831	-
Education	3,330,938	1,102,644	2,228,294	Workers' compensation	-	-	-
Capital outlay	363,647	62,190	301,457	Miscellaneous	-	-	-
Higher education	1,144,431	965,530	178,901	Other than insurance trust funds	19,269,781	15,881,807	3,387,974
Capital outlay	85,171	59,952	25,219	By purpose			
Elementary & secondary education	2,049,393	-	2,049,393	Offsets to debt	3,370,686	1,804,251	1,566,435
Capital outlay	276,238	-	276,238	Bond funds	721,116	299,274	421,842
Other education	137,114	137,114	-	Other	15,177,979	13,778,282	1,399,697
Libraries	34,865	4,122	30,743				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	New York			Description	New York		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	18,197	18,197	18,197	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	585,372	585,372	585,372	Direct general expenditure--Con.			
Revenue¹	172,300,918	102,241,862	105,271,911	Social services and income maintenance:			
General revenue¹	137,113,621	80,041,543	92,284,933	Public welfare	28,052,689	19,706,716	8,345,973
Intergovernmental revenue ¹	28,448,256	31,479,109	32,182,002	Cash assistance payments	2,582,978	-	2,582,978
From Federal Government	28,448,256	25,519,240	2,929,016	Vendor payments	19,375,097	18,933,338	441,759
From State government	-	-	29,252,986	Other public welfare	6,094,614	773,378	5,321,236
From local governments ¹	-	5,959,869	-	Hospitals	7,627,459	3,143,808	4,483,651
General revenue from own sources	108,665,365	48,562,434	60,102,931	Capital outlay	364,649	250,223	114,426
Taxes	82,153,897	38,700,774	43,453,123	Health	3,390,432	1,065,326	2,325,106
Property	24,758,694	-	24,758,694	Social insurance administration	353,694	353,694	-
Sales and gross receipts	21,274,080	12,819,740	8,454,340	Veterans' services	7,306	7,306	-
General sales	15,257,206	7,970,189	7,287,017	Transportation:			
Selective sales	6,016,874	4,849,551	1,167,323	Highways	6,555,558	3,124,862	3,430,696
Motor fuel	505,232	505,232	-	Capital outlay	4,042,111	2,481,840	1,560,271
Alcoholic beverage	202,937	181,999	20,938	Air transportation (airports)	1,201,818	73,223	1,128,595
Tobacco products	696,193	663,286	32,907	Parking facilities	53,455	-	53,455
Public utilities	2,093,273	1,628,518	464,755	Sea and inland port facilities	191,671	10,163	181,508
Other selective sales	2,519,239	1,870,516	648,723	Transit subsidies	145,549	-	145,549
Individual income	26,045,074	20,576,068	5,469,006	Public safety:			
Corporate income	5,827,192	2,888,041	2,939,151	Police protection	5,549,130	421,067	5,128,063
Motor vehicle license	702,411	576,800	125,611	Fire protection	2,058,425	-	2,058,425
Other taxes	3,546,446	1,840,125	1,706,321	Correction	4,254,175	2,199,904	2,054,271
Charges and miscellaneous general revenue	26,511,468	9,861,660	16,649,808	Capital outlay	513,569	380,393	133,176
Current charges	16,117,667	4,390,919	11,726,748	Protective inspection and regulation	643,571	434,612	208,959
Education	2,263,113	1,557,953	705,160	Environment and housing:			
Institutions of higher education	1,904,754	1,502,508	402,246	Natural resources	437,985	340,270	97,715
School lunch sales (gross)	232,458	-	232,458	Capital outlay	56,984	41,943	15,041
Hospitals	4,648,136	1,641,139	3,006,997	Parks and recreation	1,634,492	400,936	1,233,556
Highways	1,889,259	448,983	1,440,276	Capital outlay	401,499	94,136	307,363
Air transportation (airports)	1,351,410	27,842	1,323,568	Housing and community development	2,880,741	188,271	2,692,470
Parking facilities	142,691	-	142,691	Sewerage	1,955,952	19,774	1,936,178
Sea and inland port facilities	126,864	5,270	121,594	Capital outlay	1,153,736	347	1,153,389
Natural resources	7,733	5,376	2,357	Solid waste management	1,847,469	125,691	1,721,778
Parks and recreation	375,256	133,997	241,259	Capital outlay	256,281	73,155	183,126
Housing and community development	806,940	23,685	783,255	Governmental administration:			
Sewerage	1,252,669	3,408	1,249,261	Financial administration	2,267,161	1,608,586	658,575
Solid waste management	387,506	-	387,506	Judicial and legal	2,152,667	1,335,271	817,396
Other charges	2,866,090	543,266	2,322,824	General public buildings	875,808	156,969	718,839
Miscellaneous general revenue	10,393,801	5,470,741	4,923,060	Other governmental administration	919,573	292,630	626,943
Interest earnings	4,609,880	2,576,864	2,033,016	Interest on general debt	8,536,563	3,480,490	5,056,073
Special assessments	104,479	-	104,479	General expenditure, n.e.c.			
Sale of property	138,199	1,388	136,811	Miscellaneous commercial activities	13,183	-	13,183
Other general revenue	5,541,243	2,892,489	2,648,754	Other and unallocable	11,728,332	3,908,284	7,820,048
Utility revenue	7,330,509	2,290,876	5,039,633	Utility expenditure	12,633,691	5,092,262	7,541,429
Water supply	1,348,004	-	1,348,004	Capital outlay	2,961,929	1,940,563	1,021,366
Electric power	3,022,613	1,483,939	1,538,674	Water supply	1,571,456	-	1,571,456
Gas supply	2,897	2,897	-	Electric power	2,810,595	1,395,407	1,415,188
Transit	2,956,995	806,937	2,150,058	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	8,251,640	3,696,855	4,554,785
Insurance trust revenue	27,856,788	19,909,443	7,947,345	Liquor store expenditure	-	-	-
Unemployment compensation	1,542,614	1,542,614	-	Insurance trust expenditure	13,912,998	8,770,740	5,142,258
Employee retirement	24,528,904	16,581,559	7,947,345	Unemployment compensation	1,563,016	1,563,016	-
Workers' compensation	1,785,270	1,785,270	-	Employee retirement	10,883,844	5,741,586	5,142,258
Other insurance trust revenue	-	-	-	Workers' compensation	1,466,138	1,466,138	-
Expenditure¹	160,937,016	92,583,501	103,395,036	Other insurance trust	-	-	-
By character and object:				Debt outstanding	171,419,297	76,562,422	94,856,875
Intergovernmental expenditure ¹	621,000	30,383,315	5,279,206	Short-term	4,839,594	446,229	4,393,365
Direct expenditure	160,316,016	62,200,186	98,115,830	Long-term	166,579,703	76,116,193	90,463,510
Current operations	115,785,221	42,047,407	73,737,814	Full faith and credit	62,241,190	10,284,747	51,956,443
Capital outlay	17,112,412	6,499,138	10,613,274	Nonguaranteed	104,338,513	65,831,446	38,507,067
Construction	13,403,468	4,892,507	8,510,961	Long-term debt by purpose			
Other capital outlay	3,708,944	1,606,631	2,102,313	Public debt for private purposes	30,974,150	21,706,859	9,267,291
Assistance and subsidies	3,498,637	915,659	2,582,978	Education	21,668,916	8,020,303	13,648,613
Interest on debt	10,006,748	3,967,242	6,039,506	Utilities	35,367,839	11,976,580	23,391,259
Insurance benefits and repayments	13,912,998	8,770,740	5,142,258	Other	78,568,798	34,412,451	44,156,347
Exhibit: Salaries and wages	50,345,188	10,974,857	39,370,331	Long-term debt issued	42,116,931	12,929,556	29,187,375
Direct expenditure by function	160,316,016	62,200,186	98,115,830	Long-term debt retired	25,627,728	9,525,083	16,102,645
Direct general expenditure	133,769,327	48,337,184	85,432,143	Cash and security holdings	293,478,048	181,470,523	112,007,525
Capital outlay	14,150,483	4,558,575	9,591,908	Insurance trust funds	209,580,784	131,937,396	77,643,388
Other direct general expenditure	119,618,844	43,778,609	75,840,235	Unemployment compensation	1,006,727	-	-
Education services:				Employee retirement	200,894,349	123,250,961	77,643,388
Education	37,769,098	5,912,810	31,856,288	Workers' compensation	7,679,708	7,679,708	-
Capital outlay	3,757,319	501,836	3,255,483	Miscellaneous	-	-	-
Higher education	5,735,749	4,579,343	1,156,406	Other than insurance trust funds	83,897,264	49,533,127	34,364,137
Capital outlay	564,533	466,149	98,384	By purpose			
Elementary & secondary education	30,699,882	-	30,699,882	Offsets to debt	50,809,848	36,034,832	14,775,016
Capital outlay	3,157,099	-	3,157,099	Bond funds	10,427,828	4,024,622	6,403,206
Other education	1,333,467	1,333,467	-	Other	22,659,588	9,473,673	13,185,915
Libraries	665,371	26,521	638,850				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	North Carolina			Description	North Carolina		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	7,651	7,651	7,651	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	192,070	192,070	192,070	Direct general expenditure--Con.			
Revenue¹	49,072,731	34,063,932	23,675,734	Social services and income maintenance:			
General revenue¹	37,544,611	25,311,990	20,899,556	Public welfare	5,691,054	4,715,115	975,939
Intergovernmental revenue ¹	7,686,589	7,613,432	8,740,092	Cash assistance payments	677,720	359,152	318,568
From Federal Government	7,686,589	7,118,302	568,287	Vendor payments	3,451,203	3,412,718	38,485
From State government	-	-	8,171,805	Other public welfare	1,562,131	943,245	618,886
From local governments ¹	-	495,130	-	Hospitals	3,615,436	895,878	2,719,558
General revenue from own sources	29,858,022	17,698,558	12,159,464	Capital outlay	362,844	25,864	336,980
Taxes	20,266,326	14,436,294	5,830,032	Health	1,683,005	497,297	1,185,708
Property	4,350,642	31	4,350,611	Social insurance administration	98,615	98,615	-
Sales and gross receipts	7,041,185	5,868,703	1,172,482	Veterans' services	4,949	4,949	-
General sales	4,400,280	3,342,157	1,058,123	Transportation:			
Selective sales	2,640,905	2,526,546	114,359	Highways	2,512,061	2,150,372	361,689
Motor fuel	1,145,969	1,145,969	-	Capital outlay	1,539,422	1,428,316	111,106
Alcoholic beverage	197,171	182,970	14,201	Air transportation (airports)	191,315	4,812	186,503
Tobacco products	44,694	44,694	-	Parking facilities	13,950	-	13,950
Public utilities	344,317	340,498	3,819	Sea and inland port facilities	30,583	30,583	-
Other selective sales	908,754	812,415	96,339	Transit subsidies	1,670	-	1,670
Individual income	6,586,153	6,586,153	-	Public safety:			
Corporate income	920,583	920,583	-	Police protection	1,251,050	316,795	934,255
Motor vehicle license	425,457	400,422	25,035	Fire protection	422,274	-	422,274
Other taxes	942,306	660,402	281,904	Correction	1,106,341	895,951	210,390
Charges and miscellaneous general revenue	9,591,696	3,262,264	6,329,432	Capital outlay	78,452	47,334	31,118
Current charges	7,028,412	2,001,634	5,026,778	Protective inspection and regulation	184,546	104,190	80,356
Education	1,763,172	1,378,564	384,608	Environment and housing:			
Institutions of higher education	1,504,802	1,371,094	133,708	Natural resources	632,123	457,755	174,368
School lunch sales (gross)	199,608	-	199,608	Capital outlay	94,614	50,275	44,339
Hospitals	2,954,724	370,258	2,584,466	Parks and recreation	584,149	167,976	416,173
Highways	7,087	7,087	-	Capital outlay	194,568	55,965	138,603
Air transportation (airports)	159,681	-	159,681	Housing and community development	508,349	57,598	450,751
Parking facilities	19,764	-	19,764	Sewerage	497,712	1,453	496,259
Sea and inland port facilities	26,051	26,051	-	Capital outlay	13,036	1,057	11,979
Natural resources	47,089	33,509	13,580	Solid waste management	549,402	15,130	534,272
Parks and recreation	109,378	8,298	101,080	Capital outlay	69,080	320	68,760
Housing and community development	79,179	4,058	75,121	Governmental administration:			
Sewerage	808,153	-	808,153	Financial administration	417,720	212,403	205,317
Solid waste management	315,093	135	314,958	Judicial and legal	467,394	391,390	76,004
Other charges	739,041	173,674	565,367	General public buildings	189,606	31,203	158,403
Miscellaneous general revenue	2,563,284	1,260,630	1,302,654	Other governmental administration	404,133	59,039	345,094
Interest earnings	1,569,902	793,171	776,731	Interest on general debt	1,122,472	437,380	685,092
Special assessments	11,635	-	11,635	General expenditure, n.e.c.			
Sale of property	20,530	901	19,629	Miscellaneous commercial activities	11,635	1,107	10,528
Other general revenue	961,217	466,558	494,659	Other and unallocable	1,466,739	602,313	864,426
Utility revenue	2,426,792	-	2,426,792	Utility expenditure	2,917,236	-	2,917,236
Water supply	389,880	-	389,880	Capital outlay	681,169	-	681,169
Electric power	1,924,465	-	1,924,465	Water supply	849,283	-	849,283
Gas supply	84,550	-	84,550	Electric power	1,853,474	-	1,853,474
Transit	27,897	-	27,897	Gas supply	79,471	-	79,471
Liquor store revenue	317,078	-	317,078	Transit	135,008	-	135,008
Insurance trust revenue	8,784,250	8,751,942	32,308	Liquor store expenditure	277,990	-	277,990
Unemployment compensation	401,276	401,276	-	Insurance trust expenditure	2,233,809	2,219,410	14,399
Employee retirement	8,382,974	8,350,666	32,308	Unemployment compensation	394,692	394,692	-
Workers' compensation	-	-	-	Employee retirement	1,839,117	1,824,718	14,399
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	42,198,350	26,830,081	24,191,390	Other insurance trust	-	-	-
By character and object:				Debt outstanding	27,400,505	8,227,220	19,173,285
Intergovernmental expenditure ¹	-	8,542,460	280,661	Short-term	339,494	-	339,494
Direct expenditure	42,198,350	18,287,621	23,910,729	Long-term	27,061,011	8,227,220	18,833,791
Current operations	32,001,350	12,932,744	19,068,606	Full faith and credit	9,003,056	2,451,973	6,551,083
Capital outlay	5,524,825	2,131,760	3,393,065	Nonguaranteed	18,057,955	5,775,247	12,282,708
Construction	3,990,185	1,545,710	2,444,475	Long-term debt by purpose			
Other capital outlay	1,534,640	586,050	948,590	Public debt for private purposes	6,967,327	5,020,279	1,947,048
Assistance and subsidies	884,895	566,327	318,568	Education	5,241,137	2,059,424	3,181,713
Interest on debt	1,553,471	437,380	1,116,091	Utilities	7,027,934	-	7,027,934
Insurance benefits and repayments	2,233,809	2,219,410	14,399	Other	7,824,613	1,147,517	6,677,096
Exhibit: Salaries and wages	14,160,964	4,536,085	9,624,879	Long-term debt issued	4,048,684	1,913,520	2,135,164
Direct expenditure by function	42,198,350	18,287,621	23,910,729	Long-term debt retired	2,352,964	563,571	1,789,393
Direct general expenditure	36,769,315	16,068,211	20,701,104	Cash and security holdings	80,207,130	67,346,244	12,860,886
Capital outlay	4,843,656	2,131,760	2,711,896	Insurance trust funds	53,816,801	53,535,964	280,837
Other direct general expenditure	31,925,659	13,936,451	17,989,208	Unemployment compensation	-	1,262,830	-
Education services:				Employee retirement	52,553,971	52,273,134	280,837
Education	12,953,188	3,908,027	9,045,161	Workers' compensation	-	-	-
Capital outlay	1,724,044	396,394	1,327,650	Miscellaneous	-	-	-
Higher education	4,122,189	3,267,637	854,552	Other than insurance trust funds	26,390,329	13,810,280	12,580,049
Capital outlay	397,604	331,592	66,012	By purpose			
Elementary & secondary education	8,313,263	122,654	8,190,609	Offsets to debt	7,318,340	5,113,989	2,204,351
Capital outlay	1,311,987	50,349	1,261,638	Bond funds	2,366,025	821,422	1,544,603
Other education	517,736	517,736	-	Other	16,705,964	7,874,869	8,831,095
Libraries	157,844	10,880	146,964				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	North Dakota			Description	North Dakota		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	634	634	634	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	14,521	14,521	14,521	Direct general expenditure--Con.			
Revenue¹	4,091,314	2,935,592	1,697,963	Social services and income maintenance:			
General revenue¹	3,618,772	2,551,734	1,609,279	Public welfare	621,958	587,246	34,712
Intergovernmental revenue ¹	1,017,698	873,392	686,547	Cash assistance payments	13,453	12,101	1,352
From Federal Government	1,017,698	850,938	166,760	Vendor payments	372,653	370,633	2,020
From State government	-	-	519,787	Other public welfare	235,852	204,512	31,340
From local governments ¹	-	22,454	-	Hospitals	78	-	78
General revenue from own sources	2,601,074	1,678,342	922,732	Capital outlay	-	-	-
Taxes	1,668,354	1,106,499	561,855	Health	51,802	34,711	17,091
Property	497,220	2,398	494,822	Social insurance administration	6,386	6,386	-
Sales and gross receipts	693,666	637,383	56,283	Veterans' services	625	625	-
General sales	380,252	332,814	47,438	Transportation:			
Selective sales	313,414	304,569	8,845	Highways	412,700	250,197	162,503
Motor fuel	104,893	104,893	-	Capital outlay	181,490	134,594	46,896
Alcoholic beverage	5,857	5,857	-	Air transportation (airports)	26,361	744	25,617
Tobacco products	23,026	23,026	-	Parking facilities	1,621	-	1,621
Public utilities	32,151	27,099	5,052	Sea and inland port facilities	-	-	-
Other selective sales	147,487	143,694	3,793	Transit subsidies	-	-	-
Individual income	181,975	181,973	2	Public safety:			
Corporate income	93,595	93,595	-	Police protection	66,074	13,117	52,957
Motor vehicle license	39,831	39,831	-	Fire protection	32,225	-	32,225
Other taxes	162,067	151,319	10,748	Correction	47,672	36,678	10,994
Charges and miscellaneous general revenue	932,720	571,843	360,877	Capital outlay	4,019	2,942	1,077
Current charges	583,792	407,945	175,847	Protective inspection and regulation	24,492	22,691	1,801
Education	246,246	208,334	37,912	Environment and housing:			
Institutions of higher education	206,312	206,312	-	Natural resources	112,257	81,165	31,092
School lunch sales (gross)	17,335	-	17,335	Capital outlay	11,494	11,358	136
Hospitals	125	-	125	Parks and recreation	102,084	8,120	93,964
Highways	2,261	1,046	1,215	Capital outlay	22,724	867	21,857
Air transportation (airports)	15,343	-	15,343	Housing and community development	128,074	11,416	116,658
Parking facilities	1,819	-	1,819	Sewerage	17,720	-	17,720
Sea and inland port facilities	-	-	-	Capital outlay	3,276	-	3,276
Natural resources	16,314	14,519	1,795	Solid waste management	25,574	-	25,574
Parks and recreation	25,627	1,196	24,431	Capital outlay	1,566	-	1,566
Housing and community development	6,585	381	6,204	Governmental administration:			
Sewerage	24,987	-	24,987	Financial administration	70,816	38,428	32,388
Solid waste management	34,000	-	34,000	Judicial and legal	42,482	28,168	14,314
Other charges	210,485	182,469	28,016	General public buildings	21,380	3,708	17,672
Miscellaneous general revenue	348,928	163,898	185,030	Other governmental administration	25,572	11,455	14,117
Interest earnings	167,793	98,952	68,841	Interest on general debt	127,111	68,715	58,396
Special assessments	31,756	-	31,756	General expenditure, n.e.c.			
Sale of property	2,065	377	1,688	Miscellaneous commercial activities	116,573	116,573	-
Other general revenue	147,314	64,569	82,745	Other and unallocable	201,412	88,271	113,141
Utility revenue	76,628	-	76,628	Utility expenditure	74,647	-	74,647
Water supply	57,210	-	57,210	Capital outlay	5,445	-	5,445
Electric power	18,193	-	18,193	Water supply	52,911	-	52,911
Gas supply	109	-	109	Electric power	16,500	-	16,500
Transit	1,116	-	1,116	Gas supply	112	-	112
Liquor store revenue	-	-	-	Transit	5,124	-	5,124
Insurance trust revenue	395,914	383,858	12,056	Liquor store expenditure	-	-	-
Unemployment compensation	31,942	31,942	-	Insurance trust expenditure	221,822	215,315	6,507
Employee retirement	219,989	207,933	12,056	Unemployment compensation	34,179	34,179	-
Workers' compensation	143,983	143,983	-	Employee retirement	90,033	83,526	6,507
Other insurance trust revenue	-	-	-	Workers' compensation	97,610	97,610	-
				Other insurance trust	-	-	-
Expenditure¹	3,783,315	2,674,523	1,674,863	Debt outstanding	2,464,082	1,329,401	1,134,681
By character and object:				Short-term	8,580	-	8,580
Intergovernmental expenditure ¹	-	557,238	8,833	Long-term	2,455,502	1,329,401	1,126,101
Direct expenditure	3,783,315	2,117,285	1,666,030	Full faith and credit	425,158	-	425,158
Current operations	2,963,230	1,604,589	1,358,641	Nonguaranteed	2,030,344	1,329,401	700,943
Capital outlay	437,065	201,221	235,844	Long-term debt by purpose			
Construction	350,738	175,292	175,446	Public debt for private purposes	1,315,642	905,367	410,275
Other capital outlay	86,327	25,929	60,398	Education	188,986	53,982	135,004
Assistance and subsidies	28,797	27,445	1,352	Utilities	96,769	-	96,769
Interest on debt	132,401	68,715	63,686	Other	854,105	370,052	484,053
Insurance benefits and repayments	221,822	215,315	6,507	Long-term debt issued	884,708	695,531	189,177
Exhibit: Salaries and wages	1,071,811	441,101	630,710	Long-term debt retired	420,370	223,598	196,772
Direct expenditure by function	3,783,315	2,117,285	1,666,030	Cash and security holdings	7,774,011	6,322,824	1,451,187
Direct general expenditure	3,486,846	1,901,970	1,584,876	Insurance trust funds	3,323,782	3,183,734	140,048
Capital outlay	431,620	201,221	230,399	Unemployment compensation	21,647	-	-
Other direct general expenditure	3,055,226	1,700,749	1,354,477	Employee retirement	2,531,625	2,391,577	140,048
Education services:				Workers' compensation	770,510	770,510	-
Education	1,193,881	491,353	702,528	Miscellaneous	-	-	-
Capital outlay	112,091	38,266	73,825	Other than insurance trust funds	4,450,229	3,139,090	1,311,139
Higher education	436,314	436,314	-	By purpose			
Capital outlay	37,558	37,558	-	Offsets to debt	1,757,455	1,297,537	459,918
Elementary & secondary education	702,528	-	702,528	Bond funds	158,420	6,815	151,605
Capital outlay	73,825	-	73,825	Other	2,534,354	1,834,738	699,616
Other education	55,039	55,039	-				
Libraries	9,916	2,203	7,713				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Ohio			Description	Ohio		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	11,257	11,257	11,257	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	294,027	294,027	294,027	Direct general expenditure--Con.			
Revenue¹	75,103,292	51,273,137	35,465,348	Social services and income maintenance:			
General revenue¹	54,973,646	33,206,924	33,401,915	Public welfare	8,848,108	7,124,440	1,723,668
Intergovernmental revenue ¹	10,183,206	9,308,842	12,509,557	Cash assistance payments	722,508	613,247	109,261
From Federal Government	10,183,206	9,072,426	1,110,780	Vendor payments	6,230,777	5,947,347	283,430
From State government	-	-	11,398,777	Other public welfare	1,894,823	563,846	1,330,977
From local governments ¹	-	236,416	-	Hospitals	1,913,672	1,043,969	869,703
General revenue from own sources	44,790,440	23,898,082	20,892,358	Capital outlay	160,767	108,851	51,916
Taxes	32,301,429	18,178,726	14,122,703	Health	2,558,166	793,569	1,764,597
Property	9,334,354	16,516	9,317,838	Social insurance administration	216,646	216,646	-
Sales and gross receipts	9,935,930	8,685,317	1,250,613	Veterans' services	1,259	1,259	-
General sales	7,001,945	5,872,943	1,129,002	Transportation:			
Selective sales	2,933,985	2,812,374	121,611	Highways	3,555,230	1,942,534	1,612,696
Motor fuel	1,377,973	1,370,698	7,275	Capital outlay	2,064,240	1,509,644	554,596
Alcoholic beverage	93,169	82,197	10,972	Air transportation (airports)	271,917	331	271,586
Tobacco products	298,100	292,728	5,372	Parking facilities	32,671	-	32,671
Public utilities	696,459	693,360	3,099	Sea and inland port facilities	71,419	-	71,419
Other selective sales	468,284	373,391	94,893	Transit subsidies	102	-	102
Individual income	10,288,388	7,191,864	3,096,524	Public safety:			
Corporate income	751,567	751,567	-	Police protection	2,036,448	203,281	1,833,167
Motor vehicle license	685,401	586,501	98,900	Fire protection	944,073	-	944,073
Other taxes	1,305,789	946,961	358,828	Correction	1,694,553	1,311,505	383,048
Charges and miscellaneous general revenue	12,489,011	5,719,356	6,769,655	Capital outlay	201,887	147,064	54,823
Current charges	7,747,305	3,363,323	4,383,982	Protective inspection and regulation	226,816	157,693	69,123
Education	3,198,289	2,327,588	870,701	Environment and housing:			
Institutions of higher education	2,448,035	2,316,054	131,981	Natural resources	378,380	313,005	65,375
School lunch sales (gross)	257,937	-	257,937	Capital outlay	65,915	61,688	4,227
Hospitals	1,343,684	645,305	698,379	Parks and recreation	930,819	143,964	786,855
Highways	206,509	172,454	34,055	Capital outlay	339,288	88,935	250,353
Air transportation (airports)	87,737	-	87,737	Housing and community development	981,555	123,867	857,688
Parking facilities	33,444	-	33,444	Sewerage	1,416,107	187,292	1,228,815
Sea and inland port facilities	2,161	-	2,161	Capital outlay	551,980	184,902	367,078
Natural resources	28,428	20,205	8,223	Solid waste management	410,983	26,158	384,825
Parks and recreation	191,186	11,831	179,355	Capital outlay	23,622	323	23,299
Housing and community development	88,452	9,031	79,421	Governmental administration:			
Sewerage	1,289,445	1,160	1,288,285	Financial administration	1,300,512	673,487	627,025
Solid waste management	250,842	-	250,842	Judicial and legal	1,085,461	181,224	904,237
Other charges	1,027,128	175,749	851,379	General public buildings	409,088	99,345	309,743
Miscellaneous general revenue	4,741,706	2,356,033	2,385,673	Other governmental administration	495,772	69,378	426,394
Interest earnings	2,069,118	737,332	1,331,786	Interest on general debt	1,909,691	854,632	1,055,059
Special assessments	86,426	-	86,426	General expenditure, n.e.c.			
Sale of property	38,314	740	37,574	Miscellaneous commercial activities	4,265	1,114	3,151
Other general revenue	2,547,848	1,617,961	929,887	Other and unallocable	1,959,662	575,049	1,384,613
Utility revenue	1,828,383	-	1,828,383	Utility expenditure	2,430,087	-	2,430,087
Water supply	1,082,299	-	1,082,299	Capital outlay	492,029	-	492,029
Electric power	624,965	-	624,965	Water supply	1,260,309	-	1,260,309
Gas supply	29,074	-	29,074	Electric power	631,249	-	631,249
Transit	92,045	-	92,045	Gas supply	31,790	-	31,790
Liquor store revenue	451,661	451,661	-	Transit	506,739	-	506,739
Insurance trust revenue	17,849,602	17,614,552	235,050	Liquor store expenditure	282,246	282,246	-
Unemployment compensation	779,121	779,121	-	Insurance trust expenditure	7,607,756	7,546,283	61,473
Employee retirement	13,225,741	12,990,691	235,050	Unemployment compensation	668,813	668,813	-
Workers' compensation	3,844,740	3,844,740	-	Employee retirement	5,328,190	5,266,717	61,473
Other insurance trust revenue	-	-	-	Workers' compensation	1,610,753	1,610,753	-
Expenditure¹	63,475,369	41,113,309	34,560,272	Other insurance trust	-	-	-
By character and object:				Debt outstanding	36,510,355	14,963,046	21,547,309
Intergovernmental expenditure ¹	5,142	12,015,358	187,996	Short-term	994,397	167,940	826,457
Direct expenditure	63,470,227	29,097,951	34,372,276	Long-term	35,515,958	14,795,106	20,720,852
Current operations	44,888,078	16,469,341	28,418,737	Full faith and credit	13,244,293	2,897,420	10,346,873
Capital outlay	7,490,252	2,934,416	4,555,836	Nonguaranteed	22,271,665	11,897,686	10,373,979
Construction	5,462,747	2,428,390	3,034,357	Long-term debt by purpose			
Other capital outlay	2,027,505	506,026	1,521,479	Public debt for private purposes	11,423,951	6,506,502	4,917,449
Assistance and subsidies	1,402,540	1,293,279	109,261	Education	7,159,629	3,103,957	4,055,672
Interest on debt	2,081,601	854,632	1,226,969	Utilities	3,020,505	-	3,020,505
Insurance benefits and repayments	7,607,756	7,546,283	61,473	Other	13,911,873	5,184,647	8,727,226
Exhibit: Salaries and wages	19,672,666	5,222,269	14,450,397	Long-term debt issued	6,268,736	2,493,755	3,774,981
Direct expenditure by function	63,470,227	29,097,951	34,372,276	Long-term debt retired	4,086,327	1,748,085	2,338,242
Direct general expenditure	53,150,138	21,269,422	31,880,716	Cash and security holdings	152,633,156	129,082,983	23,550,173
Capital outlay	6,997,339	2,933,532	4,063,807	Insurance trust funds	111,543,782	109,071,010	2,472,772
Other direct general expenditure	46,152,799	18,335,890	27,816,909	Unemployment compensation	-	2,069,046	-
Education services:				Employee retirement	89,667,729	87,194,957	2,472,772
Education	19,160,921	5,212,201	13,948,720	Workers' compensation	19,807,007	19,807,007	-
Capital outlay	1,856,463	601,095	1,255,368	Miscellaneous	-	-	-
Higher education	4,672,125	4,278,922	393,203	Other than insurance trust funds	41,089,374	20,011,973	21,077,401
Capital outlay	602,396	546,867	55,529	By purpose			
Elementary & secondary education	13,555,517	-	13,555,517	Offsets to debt	13,288,367	6,929,115	6,359,252
Capital outlay	1,199,839	-	1,199,839	Bond funds	4,980,603	1,604,801	3,375,802
Other education	933,279	933,279	-	Other	22,820,404	11,478,057	11,342,347
Libraries	335,842	13,479	322,363				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Oklahoma			Description	Oklahoma		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	3,358	3,358	3,358	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	74,133	74,133	74,133	Direct general expenditure--Con.			
Revenue¹	17,440,136	11,935,084	8,211,244	Social services and income maintenance:			
General revenue¹	14,449,906	9,684,258	7,471,840	Public welfare	1,738,905	1,719,399	19,506
Intergovernmental revenue ¹	2,934,703	2,795,879	2,845,016	Cash assistance payments	74,512	74,512	-
From Federal Government	2,934,703	2,717,283	217,420	Vendor payments	1,197,564	1,197,221	343
From State government	-	-	2,627,596	Other public welfare	466,829	447,666	19,163
From local governments ¹	-	78,596	-	Hospitals	877,961	169,702	708,259
General revenue from own sources	11,515,203	6,888,379	4,626,824	Capital outlay	17,936	1,723	16,213
Taxes	7,767,899	5,417,232	2,350,667	Health	382,599	296,440	86,159
Property	1,237,654	-	1,237,654	Social insurance administration	55,457	55,457	-
Sales and gross receipts	3,107,399	2,081,129	1,026,270	Veterans' services	-	-	-
General sales	2,313,784	1,375,881	937,903	Transportation:			
Selective sales	793,615	705,248	88,367	Highways	1,122,904	768,934	353,970
Motor fuel	384,442	383,588	854	Capital outlay	631,069	549,110	81,959
Alcoholic beverage	59,214	58,904	310	Air transportation (airports)	84,665	460	84,205
Tobacco products	77,761	77,761	-	Parking facilities	6,444	-	6,444
Public utilities	91,289	15,779	75,510	Sea and inland port facilities	13	13	-
Other selective sales	180,909	169,216	11,693	Transit subsidies	-	-	-
Individual income	2,070,452	2,070,452	-	Public safety:			
Corporate income	187,308	187,308	-	Police protection	413,775	30,728	383,047
Motor vehicle license	579,529	577,425	2,104	Fire protection	236,511	-	236,511
Other taxes	585,557	500,918	84,639	Correction	445,426	423,350	22,076
Charges and miscellaneous general revenue	3,747,304	1,471,147	2,276,157	Capital outlay	25,389	24,594	795
Current charges	2,670,985	983,815	1,687,170	Protective inspection and regulation	70,669	61,080	9,589
Education	1,000,331	716,332	283,999	Environment and housing:			
Institutions of higher education	757,843	711,604	46,239	Natural resources	170,443	158,397	12,046
School lunch sales (gross)	58,992	-	58,992	Capital outlay	14,115	13,981	134
Hospitals	778,619	50,059	728,560	Parks and recreation	275,300	58,569	216,731
Highways	132,796	132,444	352	Capital outlay	99,659	6,984	92,675
Air transportation (airports)	78,887	-	78,887	Housing and community development	125,588	6,235	119,353
Parking facilities	13,744	-	13,744	Sewerage	209,369	328	209,041
Sea and inland port facilities	1,114	-	1,114	Capital outlay	79,368	-	79,368
Natural resources	8,564	6,111	2,453	Solid waste management	147,479	3,276	144,203
Parks and recreation	74,618	21,776	52,842	Capital outlay	5,657	-	5,657
Housing and community development	21,870	5,173	16,697	Governmental administration:			
Sewerage	190,247	-	190,247	Financial administration	327,454	193,304	134,150
Solid waste management	144,996	962	144,034	Judicial and legal	176,280	132,135	44,145
Other charges	225,199	50,958	174,241	General public buildings	35,932	13,209	22,723
Miscellaneous general revenue	1,076,319	487,332	588,987	Other governmental administration	152,481	39,173	113,308
Interest earnings	470,944	153,824	317,120	Interest on general debt	465,115	203,926	261,189
Special assessments	4,909	-	4,909	General expenditure, n.e.c.			
Sale of property	4,333	482	3,851	Miscellaneous commercial activities	13,785	13,785	-
Other general revenue	596,133	333,026	263,107	Other and unallocable	474,367	135,503	338,864
Utility revenue	951,108	284,672	666,436	Utility expenditure	922,676	267,113	655,563
Water supply	406,306	6,660	399,646	Capital outlay	141,790	11,697	130,093
Electric power	514,920	270,689	244,231	Water supply	411,740	2,804	408,936
Gas supply	24,626	7,323	17,303	Electric power	457,122	259,914	197,208
Transit	5,256	-	5,256	Gas supply	17,418	4,395	13,023
Liquor store revenue	-	-	-	Transit	36,396	-	36,396
Insurance trust revenue	2,039,122	1,966,154	72,968	Liquor store expenditure	-	-	-
Unemployment compensation	99,945	99,945	-	Insurance trust expenditure	1,163,052	1,139,369	23,683
Employee retirement	1,776,583	1,703,615	72,968	Unemployment compensation	114,220	114,220	-
Workers' compensation	162,594	162,594	-	Employee retirement	930,583	906,900	23,683
Other insurance trust revenue	-	-	-	Workers' compensation	118,249	118,249	-
Expenditure¹	15,681,908	10,655,464	7,967,760	Other insurance trust	-	-	-
By character and object:				Debt outstanding	11,173,421	5,563,773	5,609,648
Intergovernmental expenditure ¹	41,179	2,981,699	796	Short-term	1,529	-	1,529
Direct expenditure	15,640,729	7,673,765	7,966,964	Long-term	11,171,892	5,563,773	5,608,119
Current operations	11,954,058	5,297,769	6,656,289	Full faith and credit	1,858,213	309,290	1,548,923
Capital outlay	1,756,226	793,219	963,007	Nonguaranteed	9,313,679	5,254,483	4,059,196
Construction	1,068,408	551,721	516,687	Long-term debt by purpose			
Other capital outlay	687,818	241,498	446,320	Public debt for private purposes	2,842,260	1,033,069	1,809,191
Assistance and subsidies	163,732	163,732	-	Education	1,031,419	210,302	821,117
Interest on debt	603,661	279,676	323,985	Utilities	2,311,713	1,339,192	972,521
Insurance benefits and repayments	1,163,052	1,139,369	23,683	Other	4,986,500	2,981,210	2,005,290
Exhibit: Salaries and wages	5,314,648	1,871,342	3,443,306	Long-term debt issued	2,575,998	1,960,859	615,139
Direct expenditure by function	15,640,729	7,673,765	7,966,964	Long-term debt retired	934,502	348,157	586,345
Direct general expenditure	13,555,001	6,267,283	7,287,718	Cash and security holdings	28,269,523	21,979,616	6,289,907
Capital outlay	1,614,436	781,522	832,914	Insurance trust funds	15,586,353	14,785,064	801,289
Other direct general expenditure	11,940,565	5,485,761	6,454,804	Unemployment compensation	595,309	595,309	-
Education services:				Employee retirement	14,165,525	13,364,235	801,289
Education	5,492,766	1,779,178	3,713,588	Workers' compensation	825,519	825,519	-
Capital outlay	424,753	106,881	317,872	Miscellaneous	-	-	-
Higher education	1,610,159	1,553,601	56,558	Other than insurance trust funds	12,683,170	7,194,552	5,488,618
Capital outlay	108,329	101,939	6,390	By purpose			
Elementary & secondary education	3,675,388	18,358	3,657,030	Offsets to debt	4,667,130	2,502,161	2,164,969
Capital outlay	311,482	-	311,482	Bond funds	1,471,576	767,137	704,439
Other education	207,219	207,219	-	Other	6,544,464	3,925,254	2,619,210
Libraries	53,313	4,702	48,611				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Oregon			Description	Oregon		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	3,316	3,316	3,316	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	85,197	85,197	85,197	Direct general expenditure--Con.			
Revenue¹	23,040,452	15,666,106	11,318,938	Social services and income maintenance:			
General revenue¹	18,511,250	11,888,790	10,567,052	Public welfare	2,771,027	2,710,955	60,072
Intergovernmental revenue ¹	4,206,922	3,526,027	4,625,487	Cash assistance payments	253,817	253,817	-
From Federal Government	4,206,922	3,469,463	737,459	Vendor payments	1,874,036	1,873,979	57
From State government	-	-	3,888,028	Other public welfare	643,174	583,159	60,015
From local governments ¹	-	56,564	-	Hospitals	805,273	513,180	292,093
General revenue from own sources	14,304,328	8,362,763	5,941,565	Capital outlay	52,743	23,981	28,762
Taxes	8,536,218	5,341,403	3,194,815	Health	647,270	183,644	463,626
Property	2,558,189	106	2,558,083	Social insurance administration	80,046	80,046	-
Sales and gross receipts	838,617	665,251	173,366	Veterans' services	11,087	11,087	-
General sales	-	-	-	Transportation:			
Selective sales	838,617	665,251	173,366	Highways	1,239,700	656,863	582,837
Motor fuel	405,542	396,960	8,582	Capital outlay	605,605	419,924	185,681
Alcoholic beverage	12,345	12,087	258	Air transportation (airports)	234,086	3,236	230,850
Tobacco products	193,807	193,261	546	Parking facilities	8,118	-	8,118
Public utilities	118,208	7,511	110,697	Sea and inland port facilities	75,387	-	75,387
Other selective sales	108,715	55,432	53,283	Transit subsidies	128	-	128
Individual income	3,709,592	3,709,592	-	Public safety:			
Corporate income	324,386	324,386	-	Police protection	630,463	117,354	513,109
Motor vehicle license	340,828	332,309	8,519	Fire protection	319,020	-	319,020
Other taxes	764,606	309,759	454,847	Correction	700,093	445,144	254,949
Charges and miscellaneous general revenue	5,768,110	3,021,360	2,746,750	Capital outlay	167,732	115,418	52,314
Current charges	3,223,148	1,370,503	1,852,645	Protective inspection and regulation	114,401	59,437	54,964
Education	936,208	592,109	344,099	Environment and housing:			
Institutions of higher education	770,407	580,063	190,344	Natural resources	325,862	267,923	57,939
School lunch sales (gross)	55,308	-	55,308	Capital outlay	32,733	9,217	23,516
Hospitals	654,361	385,661	268,700	Parks and recreation	339,093	40,601	298,492
Highways	45,782	32,803	12,979	Capital outlay	114,307	1,456	112,851
Air transportation (airports)	84,213	-	84,213	Housing and community development	425,437	77,573	347,864
Parking facilities	25,766	-	25,766	Sewerage	468,576	-	468,576
Sea and inland port facilities	96,472	-	96,472	Capital outlay	228,528	-	228,528
Natural resources	136,154	109,425	26,729	Solid waste management	137,469	31,578	105,891
Parks and recreation	77,205	15,094	62,111	Capital outlay	6,406	168	6,238
Housing and community development	41,273	1,761	39,512	Governmental administration:			
Sewerage	436,260	-	436,260	Financial administration	617,454	440,825	176,629
Solid waste management	47,176	-	47,176	Judicial and legal	255,088	155,582	99,506
Other charges	642,278	233,650	408,628	General public buildings	215,395	39,002	176,393
Miscellaneous general revenue	2,544,962	1,650,857	894,105	Other governmental administration	194,906	51,867	143,039
Interest earnings	984,267	528,997	455,270	Interest on general debt	616,012	271,319	344,693
Special assessments	47,286	-	47,286	General expenditure, n.e.c.			
Sale of property	31,362	2,308	29,054	Miscellaneous commercial activities			
Other general revenue	1,482,047	1,119,552	362,495	Other and unallocable	749,619	224,025	525,594
Utility revenue	750,591	-	750,591	Utility expenditure	1,231,832	3,656	1,228,176
Water supply	291,810	-	291,810	Capital outlay	351,604	1,000	350,604
Electric power	390,371	-	390,371	Water supply	386,756	-	386,756
Gas supply	537	-	537	Electric power	467,913	-	467,913
Transit	67,873	-	67,873	Gas supply	-	-	-
Liquor store revenue	211,305	211,305	-	Transit	377,163	3,656	373,507
Insurance trust revenue	3,567,306	3,566,011	1,295	Liquor store expenditure	127,530	127,530	-
Unemployment compensation	533,465	533,465	-	Insurance trust expenditure	2,251,043	2,198,106	52,937
Employee retirement	2,395,086	2,393,791	1,295	Unemployment compensation	416,766	416,766	-
Workers' compensation	638,755	638,755	-	Employee retirement	1,448,631	1,395,694	52,937
Other insurance trust revenue	-	-	-	Workers' compensation	385,646	385,646	-
Expenditure¹	21,911,163	13,964,746	11,621,567	Other insurance trust	-	-	-
By character and object:				Debt outstanding	14,346,351	5,737,544	8,608,807
Intergovernmental expenditure ¹	-	3,672,493	2,657	Short-term	54,297	-	54,297
Direct expenditure	21,911,163	10,292,253	11,618,910	Long-term	14,292,054	5,737,544	8,554,510
Current operations	15,848,910	6,701,225	9,147,685	Full faith and credit	6,992,018	2,479,813	4,512,205
Capital outlay	2,801,776	793,605	2,008,171	Nonguaranteed	7,300,036	3,257,731	4,042,305
Construction	2,004,971	660,209	1,344,762	Long-term debt by purpose			
Other capital outlay	796,805	133,396	663,409	Public debt for private purposes	2,494,158	1,909,007	585,151
Assistance and subsidies	327,998	327,998	-	Education	3,376,825	917,449	2,459,376
Interest on debt	681,436	271,319	410,117	Utilities	1,433,022	-	1,433,022
Insurance benefits and repayments	2,251,043	2,198,106	52,937	Other	6,988,049	2,911,088	4,076,961
Exhibit: Salaries and wages	6,577,927	2,026,357	4,551,570	Long-term debt issued	3,270,116	1,034,353	2,235,763
Direct expenditure by function	21,911,163	10,292,253	11,618,910	Long-term debt retired	2,330,689	1,025,932	1,304,757
Direct general expenditure	18,300,758	7,962,961	10,337,797	Cash and security holdings	35,348,457	28,102,371	7,246,086
Capital outlay	2,449,042	791,475	1,657,567	Insurance trust funds	20,217,407	20,207,554	9,853
Other direct general expenditure	15,851,716	7,171,486	8,680,230	Unemployment compensation	1,223,237	-	-
Education services:				Employee retirement	16,527,978	16,518,125	9,853
Education	6,211,041	1,577,592	4,633,449	Workers' compensation	2,466,192	2,466,192	-
Capital outlay	533,863	163,678	370,185	Miscellaneous	-	-	-
Higher education	1,937,287	1,348,856	588,431	Other than insurance trust funds	15,131,050	7,894,817	7,236,233
Capital outlay	204,442	163,240	41,202	By purpose			
Elementary & secondary education	4,045,018	-	4,045,018	Offsets to debt	4,239,389	3,226,178	1,013,211
Capital outlay	328,983	-	328,983	Bond funds	2,030,631	347,276	1,683,355
Other education	228,736	228,736	-	Other	8,861,030	4,321,363	4,539,667
Libraries	108,707	4,128	104,579				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Pennsylvania			Description	Pennsylvania		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	11,994	11,994	11,994	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	328,364	328,364	328,364	Direct general expenditure--Con.			
Revenue¹	74,568,556	49,481,716	37,259,835	Social services and income maintenance:			
General revenue¹	60,655,574	38,859,444	33,969,125	Public welfare	11,310,514	9,582,568	1,727,946
Intergovernmental revenue ¹	11,856,835	10,260,843	13,768,987	Cash assistance payments	713,763	713,763	-
From Federal Government	11,856,835	10,183,718	1,673,117	Vendor payments	6,380,865	6,379,910	955
From State government	-	-	12,095,870	Other public welfare	4,215,886	2,488,895	1,726,991
From local governments ¹	-	77,125	-	Hospitals	1,443,463	1,328,930	114,533
General revenue from own sources	48,798,739	28,598,601	20,200,138	Capital outlay	53,146	52,785	361
Taxes	35,192,509	21,588,754	13,603,755	Health	2,167,622	535,910	1,631,712
Property	9,659,064	176,415	9,482,649	Social insurance administration	234,599	234,599	-
Sales and gross receipts	10,423,046	10,054,369	368,677	Veterans' services	1,622	1,622	-
General sales	6,812,197	6,659,123	153,074	Transportation:			
Selective sales	3,610,849	3,395,246	215,603	Highways	3,781,721	2,738,705	1,043,016
Motor fuel	746,779	746,779	-	Capital outlay	1,729,680	1,421,083	308,597
Alcoholic beverage	170,511	170,511	-	Air transportation (airports)	307,715	5,987	301,728
Tobacco products	330,419	330,419	-	Parking facilities	95,484	-	95,484
Public utilities	762,435	670,238	92,197	Sea and inland port facilities	16,093	5,830	10,263
Other selective sales	1,600,705	1,477,299	123,406	Transit subsidies	-	-	-
Individual income	8,846,065	6,410,363	2,435,702	Public safety:			
Corporate income	1,537,722	1,537,722	-	Police protection	2,102,439	752,123	1,350,316
Motor vehicle license	735,840	735,840	-	Fire protection	427,607	-	427,607
Other taxes	3,990,772	2,674,045	1,316,727	Correction	2,132,626	1,359,417	773,209
Charges and miscellaneous general revenue	13,606,230	7,009,847	6,596,383	Capital outlay	257,267	218,945	38,322
Current charges	8,243,424	4,150,371	4,093,053	Protective inspection and regulation	189,387	136,163	53,224
Education	2,832,067	2,295,449	536,618	Environment and housing:			
Institutions of higher education	2,426,785	2,201,109	225,676	Natural resources	522,387	480,339	42,048
School lunch sales (gross)	251,048	-	251,048	Capital outlay	88,377	73,153	15,224
Hospitals	1,301,422	1,277,731	23,691	Parks and recreation	607,658	131,548	476,110
Highways	409,114	366,855	42,259	Capital outlay	157,931	17,115	140,816
Air transportation (airports)	338,859	497	338,362	Housing and community development	1,182,582	22,857	1,159,725
Parking facilities	166,821	-	166,821	Sewerage	1,380,593	897	1,379,696
Sea and inland port facilities	6,673	-	6,673	Capital outlay	372,615	-	372,615
Natural resources	56,115	56,094	21	Solid waste management	543,042	68,372	474,670
Parks and recreation	118,700	16,325	102,375	Capital outlay	27,931	-	27,931
Housing and community development	175,111	18,129	156,982	Governmental administration:			
Sewerage	1,282,551	720	1,281,831	Financial administration	872,552	573,476	299,076
Solid waste management	393,586	85	393,501	Judicial and legal	977,083	289,938	687,145
Other charges	1,162,405	118,486	1,043,919	General public buildings	333,802	49,117	284,685
Miscellaneous general revenue	5,362,806	2,859,476	2,503,330	Other governmental administration	757,519	213,965	543,554
Interest earnings	2,964,273	1,237,831	1,726,442	Interest on general debt	4,062,249	1,693,983	2,368,266
Special assessments	50,977	-	50,977	General expenditure, n.e.c.			
Sale of property	31,525	5,221	26,304	Miscellaneous commercial activities			
Other general revenue	2,316,031	1,616,424	699,607	Other and unallocable	3,373,593	1,630,090	1,743,503
Utility revenue	1,788,299	-	1,788,299	Utility expenditure	2,879,293	-	2,879,293
Water supply	824,734	-	824,734	Capital outlay	672,754	-	672,754
Electric power	94,916	-	94,916	Water supply	897,458	-	897,458
Gas supply	502,845	-	502,845	Electric power	84,607	-	84,607
Transit	365,804	-	365,804	Gas supply	535,691	-	535,691
Liquor store revenue	800,335	800,335	-	Transit	1,361,537	-	1,361,537
Insurance trust revenue	11,324,348	9,821,937	1,502,411	Liquor store expenditure	737,354	737,354	-
Unemployment compensation	1,422,608	1,422,608	-	Insurance trust expenditure	5,693,466	4,982,138	711,328
Employee retirement	9,701,357	8,198,946	1,502,411	Unemployment compensation	1,354,973	1,354,973	-
Workers' compensation	200,383	200,383	-	Employee retirement	4,136,883	3,425,555	711,328
Other insurance trust revenue	-	-	-	Workers' compensation	201,610	201,610	-
Expenditure¹	70,689,061	44,236,777	37,260,201	Other insurance trust	-	-	-
By character and object:				Debt outstanding	69,464,614	17,658,457	51,806,157
Intergovernmental expenditure ¹	153,432	10,947,652	13,697	Short-term	486,174	394,199	91,975
Direct expenditure	70,535,629	33,289,125	37,246,504	Long-term	68,978,440	17,264,258	51,714,182
Current operations	52,317,257	22,870,555	29,446,702	Full faith and credit	27,123,621	5,232,183	21,891,438
Capital outlay	6,940,649	2,474,491	4,466,158	Nonguaranteed	41,854,819	12,032,075	29,822,744
Construction	5,603,532	2,123,492	3,480,040	Long-term debt by purpose			
Other capital outlay	1,337,117	350,999	986,118	Public debt for private purposes	24,915,140	8,398,780	16,516,360
Assistance and subsidies	1,267,958	1,267,958	-	Education	17,394,178	2,089,044	15,305,134
Interest on debt	4,316,299	1,693,983	2,622,316	Utilities	5,317,977	-	5,317,977
Insurance benefits and repayments	5,693,466	4,982,138	711,328	Other	21,351,145	6,776,434	14,574,711
Exhibit: Salaries and wages	20,227,443	5,537,547	14,689,896	Long-term debt issued	15,044,856	2,732,767	12,312,089
Direct expenditure by function	70,535,629	33,289,125	37,246,504	Long-term debt retired	8,482,030	1,507,611	6,974,419
Direct general expenditure	61,225,516	27,569,633	33,655,883	Cash and security holdings	142,088,280	97,788,896	44,299,384
Capital outlay	6,266,183	2,472,779	3,793,404	Insurance trust funds	85,053,897	75,963,890	9,090,007
Other direct general expenditure	54,959,333	25,096,854	29,862,479	Unemployment compensation	2,626,642	-	-
Education services:				Employee retirement	81,014,170	71,924,163	9,090,007
Education	22,234,071	5,724,900	16,509,171	Workers' compensation	1,413,085	1,413,085	-
Capital outlay	2,494,291	572,088	1,922,203	Miscellaneous	-	-	-
Higher education	4,666,781	4,098,400	568,381	Other than insurance trust funds	57,034,383	21,825,006	35,209,377
Capital outlay	544,456	503,650	40,806	By purpose			
Elementary & secondary education	15,983,550	42,760	15,940,790	Offsets to debt	27,363,577	9,271,892	18,091,685
Capital outlay	1,924,157	42,760	1,881,397	Bond funds	7,831,362	960,915	6,870,447
Other education	1,583,740	1,583,740	-	Other	21,839,444	11,592,199	10,247,245
Libraries	167,493	8,297	159,196				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Rhode Island			Description	Rhode Island		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	991	991	991	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	27,667	27,667	27,667	Direct general expenditure--Con.			
Revenue¹	7,202,845	5,478,183	2,403,974	Social services and income maintenance:			
General revenue¹	5,550,436	3,994,082	2,235,666	Public welfare	1,042,281	1,035,779	6,502
Intergovernmental revenue ¹	1,325,496	1,302,530	702,278	Cash assistance payments	138,632	136,993	1,639
From Federal Government	1,325,496	1,228,747	96,749	Vendor payments	673,171	672,629	542
From State government	-	-	605,529	Other public welfare	230,478	226,157	4,321
From local governments ¹	-	73,783	-	Hospitals	109,926	109,926	-
General revenue from own sources	4,224,940	2,691,552	1,533,388	Capital outlay	1,638	1,638	-
Taxes	3,197,279	1,895,196	1,302,083	Health	132,179	128,116	4,063
Property	1,285,113	613	1,284,500	Social insurance administration	40,459	40,459	-
Sales and gross receipts	925,323	923,928	1,395	Veterans' services	401	401	-
General sales	561,193	561,193	-	Transportation:			
Selective sales	364,130	362,735	1,395	Highways	298,197	232,142	66,055
Motor fuel	119,404	119,404	-	Capital outlay	180,495	174,356	6,139
Alcoholic beverage	9,314	9,314	-	Air transportation (airports)	43,541	43,541	-
Tobacco products	61,467	61,467	-	Parking facilities	290	-	290
Public utilities	66,587	66,343	244	Sea and inland port facilities	2,621	1,722	899
Other selective sales	107,358	106,207	1,151	Transit subsidies	22,371	22,371	-
Individual income	762,784	762,784	-	Public safety:			
Corporate income	66,318	66,318	-	Police protection	187,804	31,905	155,899
Motor vehicle license	52,576	52,576	-	Fire protection	141,102	-	141,102
Other taxes	105,165	88,977	16,188	Correction	140,655	140,655	-
Charges and miscellaneous general revenue	1,027,661	796,356	231,305	Capital outlay	4,471	4,471	-
Current charges	463,890	305,769	158,121	Protective inspection and regulation	31,310	24,021	7,289
Education	220,872	201,770	19,102	Environment and housing:			
Institutions of higher education	193,748	193,748	-	Natural resources	33,865	33,865	-
School lunch sales (gross)	15,499	-	15,499	Capital outlay	3,363	3,363	-
Hospitals	3,774	3,774	-	Parks and recreation	72,602	37,656	34,946
Highways	11,269	11,269	-	Capital outlay	8,835	5,940	2,895
Air transportation (airports)	36,284	35,784	500	Housing and community development	117,504	14,294	103,210
Parking facilities	1,072	-	1,072	Sewerage	96,483	37,839	58,644
Sea and inland port facilities	1,193	84	1,109	Capital outlay	12,304	4,607	7,697
Natural resources	1,138	1,138	-	Solid waste management	62,698	33,399	29,299
Parks and recreation	12,880	2,815	10,065	Capital outlay	18,184	16,960	1,224
Housing and community development	27,811	4,106	23,705	Governmental administration:			
Sewerage	57,111	2,110	55,001	Financial administration	108,656	77,953	30,703
Solid waste management	5,282	1,786	3,496	Judicial and legal	99,227	90,332	8,895
Other charges	85,204	41,133	44,071	General public buildings	31,660	17,627	14,033
Miscellaneous general revenue	563,771	490,587	73,184	Other governmental administration	66,139	39,039	27,100
Interest earnings	306,875	273,658	33,217	Interest on general debt	317,992	270,512	47,480
Special assessments	2,558	-	2,558	General expenditure, n.e.c.			
Sale of property	775	376	399	Miscellaneous commercial activities	1,385	1,385	-
Other general revenue	253,563	216,553	37,010	Other and unallocable	281,809	117,715	164,094
Utility revenue	105,034	10,848	94,186	Utility expenditure	155,873	57,184	98,689
Water supply	84,519	-	84,519	Capital outlay	39,217	19,082	20,135
Electric power	9,667	-	9,667	Water supply	88,753	-	88,753
Gas supply	-	-	-	Electric power	9,936	-	9,936
Transit	10,848	10,848	-	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	57,184	57,184	-
Insurance trust revenue	1,547,375	1,473,253	74,122	Liquor store expenditure	-	-	-
Unemployment compensation	191,907	191,907	-	Insurance trust expenditure	675,740	591,103	84,637
Employee retirement	1,231,772	1,157,650	74,122	Unemployment compensation	142,265	142,265	-
Workers' compensation	11,755	11,755	-	Employee retirement	421,248	336,611	84,637
Other insurance trust revenue	111,941	111,941	-	Workers' compensation	3,011	3,011	-
Expenditure¹	6,136,616	4,378,203	2,331,657	Other insurance trust	109,216	109,216	-
By character and object:				Debt outstanding	6,619,624	5,464,157	1,155,467
Intergovernmental expenditure ¹	24,244	594,894	2,594	Short-term	30,207	9,930	20,277
Direct expenditure	6,112,372	3,783,309	2,329,063	Long-term	6,589,417	5,454,227	1,135,190
Current operations	4,510,463	2,431,076	2,079,387	Full faith and credit	1,838,663	897,386	941,277
Capital outlay	429,288	319,996	109,292	Nonguaranteed	4,750,754	4,556,841	193,913
Construction	298,290	227,878	70,412	Long-term debt by purpose			
Other capital outlay	130,998	92,118	38,880	Public debt for private purposes	3,360,963	3,360,963	-
Assistance and subsidies	172,256	170,617	1,639	Education	342,388	44,014	298,374
Interest on debt	324,625	270,517	54,108	Utilities	112,584	-	112,584
Insurance benefits and repayments	675,740	591,103	84,637	Other	2,773,482	2,049,250	724,232
Exhibit: Salaries and wages	1,872,288	776,845	1,095,443	Long-term debt issued	826,661	764,113	62,548
Direct expenditure by function	6,112,372	3,783,309	2,329,063	Long-term debt retired	753,209	642,085	111,124
Direct general expenditure	5,280,759	3,135,022	2,145,737	Cash and security holdings	12,234,724	11,073,628	1,161,096
Capital outlay	390,071	300,914	89,157	Insurance trust funds	7,591,121	6,891,257	699,864
Other direct general expenditure	4,890,688	2,834,108	2,056,580	Unemployment compensation	240,618	240,618	-
Education services:				Employee retirement	7,245,508	6,545,644	699,864
Education	1,774,021	551,694	1,222,327	Workers' compensation	53,000	53,000	-
Capital outlay	51,480	19,186	32,294	Miscellaneous	51,995	51,995	-
Higher education	368,930	368,930	-	Other than insurance trust funds	4,643,603	4,182,371	461,232
Capital outlay	12,783	12,783	-	By purpose			
Elementary & secondary education	1,273,771	51,444	1,222,327	Offsets to debt	3,389,506	3,385,399	4,107
Capital outlay	32,294	-	32,294	Bond funds	350,193	304,412	45,781
Other education	131,320	131,320	-	Other	903,904	492,560	411,344
Libraries	23,581	674	22,907				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	South Carolina			Description	South Carolina		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	3,886	3,886	3,886	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	86,560	86,560	86,560	Direct general expenditure--Con.			
Revenue¹	21,640,397	14,566,262	10,312,621	Social services and income maintenance:			
General revenue¹	18,400,371	12,377,605	9,261,252	Public welfare	3,131,417	3,115,584	15,833
Intergovernmental revenue ¹	3,870,010	3,882,061	3,226,435	Cash assistance payments	158,984	158,984	-
From Federal Government	3,870,010	3,579,633	290,377	Vendor payments	2,542,051	2,542,051	-
From State government	-	-	2,936,058	Other public welfare	430,382	414,549	15,833
From local governments ¹	-	302,428	-	Hospitals	2,032,254	731,431	1,300,823
General revenue from own sources	14,530,361	8,495,544	6,034,817	Capital outlay	162,391	22,670	139,721
Taxes	9,067,175	6,161,205	2,905,970	Health	793,848	573,190	220,658
Property	2,475,954	7,527	2,468,427	Social insurance administration	78,907	78,907	-
Sales and gross receipts	3,279,213	3,085,743	193,470	Veterans' services	-	-	-
General sales	2,423,291	2,347,155	76,136	Transportation:			
Selective sales	855,922	738,588	117,334	Highways	1,034,066	847,936	186,130
Motor fuel	350,998	350,998	-	Capital outlay	155,431	479,783	35,648
Alcoholic beverage	124,925	124,925	-	Air transportation (airports)	49,834	5,069	44,765
Tobacco products	30,152	30,152	-	Parking facilities	8,084	-	8,084
Public utilities	92,942	35,745	57,197	Sea and inland port facilities	79,106	79,106	-
Other selective sales	256,905	196,768	60,137	Transit subsidies	2,876	-	2,876
Individual income	2,298,226	2,298,226	-	Public safety:			
Corporate income	257,488	257,488	-	Police protection	589,893	173,978	415,915
Motor vehicle license	113,040	99,528	13,512	Fire protection	187,196	-	187,196
Other taxes	643,254	412,693	230,561	Correction	561,623	436,680	124,943
Charges and miscellaneous general revenue	5,463,186	2,334,339	3,128,847	Capital outlay	65,249	46,737	18,512
Current charges	4,095,996	1,621,574	2,474,422	Protective inspection and regulation	69,034	48,967	20,067
Education	940,117	754,334	185,783	Environment and housing:			
Institutions of higher education	728,816	728,816	-	Natural resources	203,817	190,656	13,161
School lunch sales (gross)	67,093	-	67,093	Capital outlay	19,732	14,222	5,510
Hospitals	2,134,230	635,485	1,498,745	Parks and recreation	234,686	46,490	188,196
Highways	-	-	-	Capital outlay	55,344	2,785	52,559
Air transportation (airports)	50,012	423	49,589	Housing and community development	187,306	28,028	159,278
Parking facilities	21,779	-	21,779	Sewerage	207,854	-	207,854
Sea and inland port facilities	85,444	85,444	-	Capital outlay	90,899	-	90,899
Natural resources	11,483	10,693	790	Solid waste management	214,901	4,012	210,889
Parks and recreation	56,418	21,935	34,483	Capital outlay	20,784	422	20,362
Housing and community development	26,201	3,462	22,739	Governmental administration:			
Sewerage	194,081	-	194,081	Financial administration	254,343	150,218	104,125
Solid waste management	136,051	5,029	131,022	Judicial and legal	176,045	55,229	120,816
Other charges	440,180	104,769	335,411	General public buildings	134,947	44,447	90,500
Miscellaneous general revenue	1,367,190	712,765	654,425	Other governmental administration	250,266	36,302	213,964
Interest earnings	836,367	414,939	421,428	Interest on general debt	641,580	216,285	425,295
Special assessments	20,859	-	20,859	General expenditure, n.e.c.			
Sale of property	10,286	1,314	8,972	Miscellaneous commercial activities			
Other general revenue	499,678	296,512	203,166	Other and unallocable	488,381	251,452	236,929
Utility revenue	1,823,425	775,639	1,047,786	Utility expenditure	1,748,599	665,831	1,082,768
Water supply	490,373	-	490,373	Capital outlay	265,257	68,043	197,214
Electric power	1,159,855	775,639	384,216	Water supply	517,389	-	517,389
Gas supply	162,880	-	162,880	Electric power	1,040,732	665,831	374,901
Transit	10,317	-	10,317	Gas supply	167,028	-	167,028
Liquor store revenue	-	-	-	Transit	23,450	-	23,450
Insurance trust revenue	1,416,601	1,413,018	3,583	Liquor store expenditure	-	-	-
Unemployment compensation	209,967	209,967	-	Insurance trust expenditure	1,178,607	1,175,715	2,892
Employee retirement	1,141,544	1,137,961	3,583	Unemployment compensation	175,578	175,578	-
Workers' compensation	65,090	65,090	-	Employee retirement	904,612	901,720	2,892
Other insurance trust revenue	-	-	-	Workers' compensation	98,417	98,417	-
Expenditure¹	21,159,446	14,482,992	10,052,189	Other insurance trust	-	-	-
By character and object:				Debt outstanding	15,584,090	5,081,880	10,502,210
Intergovernmental expenditure ¹	-	3,355,056	20,679	Short-term	468,557	456,100	12,457
Direct expenditure	21,159,446	11,127,936	10,031,510	Long-term	15,115,533	4,625,780	10,489,753
Current operations	16,220,572	8,304,964	7,915,608	Full faith and credit	4,628,980	925,675	3,703,305
Capital outlay	2,516,016	974,976	1,541,040	Nonguaranteed	10,486,553	3,700,105	6,786,448
Construction	1,674,094	743,412	930,682	Long-term debt by purpose			
Other capital outlay	841,922	231,564	610,358	Public debt for private purposes	3,953,724	1,044,038	2,909,686
Assistance and subsidies	298,908	298,908	-	Education	2,875,146	513,752	2,361,394
Interest on debt	945,343	373,373	571,970	Utilities	4,767,610	2,070,763	2,696,847
Insurance benefits and repayments	1,178,607	1,175,715	2,892	Other	3,519,053	997,227	2,521,826
Exhibit: Salaries and wages	7,146,080	2,748,669	4,397,411	Long-term debt issued	2,321,675	539,838	1,781,837
Direct expenditure by function	21,159,446	11,127,936	10,031,510	Long-term debt retired	2,045,149	863,831	1,181,318
Direct general expenditure	18,232,240	9,286,390	8,945,850	Cash and security holdings	31,281,868	23,539,398	7,742,470
Capital outlay	2,250,759	906,933	1,343,826	Insurance trust funds	19,402,581	19,360,557	42,024
Other direct general expenditure	15,981,481	8,379,457	7,602,024	Unemployment compensation	752,136	752,136	-
Education services:				Employee retirement	18,565,873	18,523,849	42,024
Education	6,550,877	2,166,225	4,384,652	Workers' compensation	84,572	84,572	-
Capital outlay	926,159	223,752	702,407	Miscellaneous	-	-	-
Higher education	1,737,450	1,737,450	-	Other than insurance trust funds	11,879,287	4,178,841	7,700,446
Capital outlay	197,481	197,481	-	By purpose			
Elementary & secondary education	4,477,222	92,570	4,384,652	Offsets to debt	4,749,744	1,377,122	3,372,622
Capital outlay	702,868	461	702,407	Bond funds	1,329,099	292,934	1,036,165
Other education	336,205	336,205	-	Other	5,800,444	2,508,785	3,291,659
Libraries	69,099	6,198	62,901				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	South Dakota			Description	South Dakota		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	733	733	733	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	17,391	17,391	17,391	Direct general expenditure--Con.			
Revenue¹	4,224,007	2,885,858	1,784,947	Social services and income maintenance:			
General revenue¹	3,347,501	2,178,698	1,615,601	Public welfare	446,083	433,891	12,192
Intergovernmental revenue ¹	871,484	807,020	511,262	Cash assistance payments	27,123	27,028	95
From Federal Government	871,484	794,668	76,816	Vendor payments	300,173	297,441	2,732
From State government	-	-	434,446	Other public welfare	118,787	109,422	9,365
From local governments ¹	-	12,352	-	Hospitals	77,543	44,671	32,872
General revenue from own sources	2,476,017	1,371,678	1,104,339	Capital outlay	7,587	2,010	5,577
Taxes	1,653,134	870,663	782,471	Health	74,047	61,618	12,429
Property	617,287	-	617,287	Social insurance administration	17,225	17,225	-
Sales and gross receipts	786,465	680,652	105,813	Veterans' services	765	765	-
General sales	563,521	461,560	101,961	Transportation:			
Selective sales	222,944	219,092	3,852	Highways	472,567	279,918	192,649
Motor fuel	107,523	107,523	-	Capital outlay	244,538	217,779	26,759
Alcoholic beverage	10,804	10,804	-	Air transportation (airports)	16,958	4,561	12,397
Tobacco products	20,423	20,423	-	Parking facilities	1,231	-	1,231
Public utilities	2,867	1,697	1,170	Sea and inland port facilities	-	-	-
Other selective sales	81,327	78,645	2,682	Transit subsidies	4	-	4
Individual income	-	-	-	Public safety:			
Corporate income	50,819	50,819	-	Police protection	87,027	18,074	68,953
Motor vehicle license	48,926	32,468	16,458	Fire protection	28,603	-	28,603
Other taxes	149,637	106,724	42,913	Correction	78,137	58,292	19,845
Charges and miscellaneous general revenue	822,883	501,015	321,868	Capital outlay	2,384	795	1,589
Current charges	414,404	202,246	212,158	Protective inspection and regulation	9,834	8,254	1,580
Education	160,199	121,760	38,439	Environment and housing:			
Institutions of higher education	138,070	121,526	16,544	Natural resources	95,763	76,619	19,144
School lunch sales (gross)	17,799	-	17,799	Capital outlay	6,508	5,814	694
Hospitals	36,274	3,338	32,936	Parks and recreation	81,523	21,463	60,060
Highways	3,374	979	2,395	Capital outlay	22,237	4,046	18,191
Air transportation (airports)	6,717	-	6,717	Housing and community development	31,498	9,409	22,089
Parking facilities	1,877	-	1,877	Sewerage	37,181	-	37,181
Sea and inland port facilities	-	-	-	Capital outlay	12,304	-	12,304
Natural resources	11,290	6,393	4,897	Solid waste management	22,242	-	22,242
Parks and recreation	12,300	1,312	10,988	Capital outlay	1,979	-	1,979
Housing and community development	3,479	-	3,479	Governmental administration:			
Sewerage	40,742	-	40,742	Financial administration	90,877	45,448	45,429
Solid waste management	19,276	-	19,276	Judicial and legal	37,164	20,969	16,195
Other charges	118,876	68,464	50,412	General public buildings	21,921	7,331	14,590
Miscellaneous general revenue	408,479	298,769	109,710	Other governmental administration	38,709	18,254	20,455
Interest earnings	222,898	164,805	58,093	Interest on general debt	155,307	115,727	39,580
Special assessments	6,266	-	6,266	General expenditure, n.e.c.			
Sale of property	1,301	43	1,258	Miscellaneous commercial activities	40,229	40,229	-
Other general revenue	178,014	133,921	44,093	Other and unallocable	130,349	53,012	77,337
Utility revenue	136,148	-	136,148	Utility expenditure	124,533	-	124,533
Water supply	58,834	-	58,834	Capital outlay	14,721	-	14,721
Electric power	70,517	-	70,517	Water supply	52,768	-	52,768
Gas supply	6,273	-	6,273	Electric power	61,865	-	61,865
Transit	524	-	524	Gas supply	6,181	-	6,181
Liquor store revenue	10,111	-	10,111	Transit	3,719	-	3,719
Insurance trust revenue	730,247	707,160	23,087	Liquor store expenditure	9,133	-	9,133
Unemployment compensation	15,983	15,983	-	Insurance trust expenditure	173,082	165,789	7,293
Employee retirement	710,919	687,832	23,087	Unemployment compensation	14,353	14,353	-
Workers' compensation	3,345	3,345	-	Employee retirement	156,353	149,600	7,293
Other insurance trust revenue	-	-	-	Workers' compensation	2,376	2,376	-
Expenditure¹	3,552,184	2,271,671	1,753,942	Other insurance trust	-	-	-
By character and object:				Debt outstanding	3,004,420	2,104,863	899,557
Intergovernmental expenditure ¹	-	471,786	1,643	Short-term	656	516	140
Direct expenditure	3,552,184	1,799,885	1,752,299	Long-term	3,003,764	2,104,347	899,417
Current operations	2,650,933	1,200,367	1,450,566	Full faith and credit	547,678	-	547,678
Capital outlay	528,702	281,867	246,835	Nonguaranteed	2,456,086	2,104,347	351,739
Construction	341,432	236,675	104,757	Long-term debt by purpose			
Other capital outlay	187,270	45,192	142,078	Public debt for private purposes	1,889,923	1,790,624	99,299
Assistance and subsidies	36,230	36,135	95	Education	424,182	84,884	339,298
Interest on debt	163,237	115,727	47,510	Utilities	131,070	-	131,070
Insurance benefits and repayments	173,082	165,789	7,293	Other	558,589	228,839	329,750
Exhibit: Salaries and wages	1,085,627	380,504	705,123	Long-term debt issued	399,987	333,005	66,982
Direct expenditure by function	3,552,184	1,799,885	1,752,299	Long-term debt retired	387,849	295,850	91,999
Direct general expenditure	3,245,436	1,634,096	1,611,340	Cash and security holdings	8,387,686	7,059,699	1,327,987
Capital outlay	513,981	281,867	232,114	Insurance trust funds	4,740,293	4,541,590	198,703
Other direct general expenditure	2,731,455	1,352,229	1,379,226	Unemployment compensation	46,358	-	46,358
Education services:				Employee retirement	4,693,935	4,495,232	198,703
Education	1,138,887	296,457	842,430	Workers' compensation	-	-	-
Capital outlay	149,041	25,597	123,444	Miscellaneous	-	-	-
Higher education	289,339	255,246	34,093	Other than insurance trust funds	3,647,393	2,518,109	1,129,284
Capital outlay	25,138	25,138	-	By purpose			
Elementary & secondary education	808,337	-	808,337	Offsets to debt	1,940,186	1,798,895	141,291
Capital outlay	123,444	-	123,444	Bond funds	108,365	14,264	94,101
Other education	41,211	41,211	-	Other	1,598,842	704,950	893,892
Libraries	13,762	1,909	11,853				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Tennessee			Description	Tennessee		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	5,484	5,484	5,484	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	133,514	133,514	133,514	Direct general expenditure--Con.			
Revenue¹	31,367,892	16,903,668	18,400,407	Social services and income maintenance:			
General revenue¹	23,364,347	14,635,487	12,665,043	Public welfare	4,324,294	4,203,665	120,629
Intergovernmental revenue ¹	5,914,305	5,568,436	4,282,052	Cash assistance payments	279,044	278,450	594
From Federal Government	5,914,305	5,495,256	419,049	Vendor payments	3,276,770	3,268,558	8,212
From State government	-	-	3,863,003	Other public welfare	768,480	656,657	111,823
From local governments ¹	-	73,180	-	Hospitals	2,173,572	564,071	1,609,501
General revenue from own sources	17,450,042	9,067,051	8,382,991	Capital outlay	130,804	2,255	128,549
Taxes	11,748,362	7,197,491	4,550,871	Health	779,608	580,976	198,632
Property	2,684,026	-	2,684,026	Social insurance administration	89,996	89,996	-
Sales and gross receipts	7,126,825	5,531,175	1,595,650	Veterans' services	2,423	2,423	-
General sales	5,543,108	4,218,079	1,325,029	Transportation:			
Selective sales	1,583,717	1,313,096	270,621	Highways	1,689,287	1,098,469	590,818
Motor fuel	769,912	769,912	-	Capital outlay	1,056,597	919,960	136,637
Alcoholic beverage	165,515	72,951	92,564	Air transportation (airports)	337,195	-	337,195
Tobacco products	84,947	84,941	6	Parking facilities	4,346	-	4,346
Public utilities	53,152	4,967	48,185	Sea and inland port facilities	1,091	-	1,091
Other selective sales	510,191	380,325	129,866	Transit subsidies	-	-	-
Individual income	160,180	160,180	-	Public safety:			
Corporate income	571,428	571,428	-	Police protection	858,935	114,349	744,586
Motor vehicle license	297,345	215,213	82,132	Fire protection	378,048	-	378,048
Other taxes	908,558	719,495	189,063	Correction	580,928	347,345	233,583
Charges and miscellaneous general revenue	5,701,680	1,869,560	3,832,120	Capital outlay	11,637	8,686	2,951
Current charges	4,421,420	1,393,652	3,027,768	Protective inspection and regulation	90,650	61,415	29,235
Education	1,066,667	750,860	315,807	Environment and housing:			
Institutions of higher education	740,033	740,033	-	Natural resources	203,326	185,423	17,903
School lunch sales (gross)	114,168	-	114,168	Capital outlay	20,080	14,588	5,492
Hospitals	1,848,106	365,375	1,482,731	Parks and recreation	550,700	111,613	439,087
Highways	3,505	2,849	656	Capital outlay	216,986	20,882	196,104
Air transportation (airports)	164,767	-	164,767	Housing and community development	501,996	9,364	492,632
Parking facilities	2,873	-	2,873	Sewerage	353,758	-	353,758
Sea and inland port facilities	1,270	-	1,270	Capital outlay	116,602	-	116,602
Natural resources	10,214	8,747	1,467	Solid waste management	285,067	18,171	266,896
Parks and recreation	111,467	24,021	87,446	Capital outlay	28,822	243	28,579
Housing and community development	65,367	2,149	63,218	Governmental administration:			
Sewerage	446,771	-	446,771	Financial administration	369,518	149,035	220,483
Solid waste management	130,051	-	130,051	Judicial and legal	399,651	179,080	220,571
Other charges	570,362	239,651	330,711	General public buildings	125,194	33,434	91,760
Miscellaneous general revenue	1,280,260	475,908	804,352	Other governmental administration	222,020	46,956	175,064
Interest earnings	682,926	216,475	466,451	Interest on general debt	826,960	205,639	621,321
Special assessments	7,884	-	7,884	General expenditure, n.e.c.			
Sale of property	14,516	-	14,516	Miscellaneous commercial activities	-	-	-
Other general revenue	574,934	259,433	315,501	Other and unallocable	920,966	233,813	687,153
Utility revenue	5,143,317	-	5,143,317	Utility expenditure	5,194,510	3,998	5,190,512
Water supply	621,120	-	621,120	Capital outlay	478,871	94	478,777
Electric power	3,888,045	-	3,888,045	Water supply	712,105	3,998	708,107
Gas supply	611,686	-	611,686	Electric power	3,819,904	-	3,819,904
Transit	22,466	-	22,466	Gas supply	584,033	-	584,033
Liquor store revenue	-	-	-	Transit	78,468	-	78,468
Insurance trust revenue	2,860,228	2,268,181	592,047	Liquor store expenditure	-	-	-
Unemployment compensation	342,306	342,306	-	Insurance trust expenditure	1,274,263	985,864	288,399
Employee retirement	2,517,922	1,925,875	592,047	Unemployment compensation	322,498	322,498	-
Workers' compensation	-	-	-	Employee retirement	951,765	663,366	288,399
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	30,640,825	15,889,978	18,966,750	Other insurance trust	-	-	-
By character and object:				Debt outstanding	17,436,970	3,321,415	14,115,555
Intergovernmental expenditure ¹	-	4,175,192	40,711	Short-term	220,453	194,400	26,053
Direct expenditure	30,640,825	11,714,786	18,926,039	Long-term	17,216,517	3,127,015	14,089,502
Current operations	23,660,214	8,676,563	14,983,651	Full faith and credit	8,370,430	1,083,049	7,287,381
Capital outlay	4,356,184	1,475,815	2,880,369	Nonguaranteed	8,846,087	2,043,966	6,802,121
Construction	3,195,580	1,243,884	1,951,696	Long-term debt by purpose			
Other capital outlay	1,160,604	231,931	928,673	Public debt for private purposes	3,758,993	1,640,100	2,118,893
Assistance and subsidies	371,499	370,905	594	Education	3,138,561	488,681	2,649,880
Interest on debt	978,665	205,639	773,026	Utilities	2,917,939	-	2,917,939
Insurance benefits and repayments	1,274,263	985,864	288,399	Other	7,401,024	998,234	6,402,790
Exhibit: Salaries and wages	8,034,212	2,498,456	5,535,756	Long-term debt issued	3,061,730	909,731	2,151,999
Direct expenditure by function	30,640,825	11,714,786	18,926,039	Long-term debt retired	2,229,348	763,328	1,466,020
Direct general expenditure	24,172,052	10,724,924	13,447,128	Cash and security holdings	41,183,337	27,391,212	13,792,125
Capital outlay	3,877,313	1,475,721	2,401,592	Insurance trust funds	29,258,642	23,609,842	5,648,800
Other direct general expenditure	20,294,739	9,249,203	11,045,536	Unemployment compensation	876,297	-	-
Education services:				Employee retirement	28,382,345	22,733,545	5,648,800
Education	8,016,019	2,484,085	5,531,934	Workers' compensation	-	-	-
Capital outlay	1,319,269	449,790	869,479	Miscellaneous	-	-	-
Higher education	2,204,635	2,204,635	-	Other than insurance trust funds	11,924,695	3,781,370	8,143,325
Capital outlay	443,624	443,624	-	By purpose			
Elementary & secondary education	5,531,934	-	5,531,934	Offsets to debt	4,781,327	1,849,859	2,931,468
Capital outlay	869,479	-	869,479	Bond funds	1,316,795	177,729	1,139,066
Other education	279,450	279,450	-	Other	5,826,573	1,753,782	4,072,791
Libraries	86,504	5,602	80,902				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Texas			Description	Texas		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	20,044	20,044	20,044	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	508,636	508,636	508,636	Direct general expenditure--Con.			
Revenue¹	117,493,056	71,648,633	61,129,356	Social services and income maintenance:			
General revenue¹	90,326,629	52,545,024	53,066,538	Public welfare	11,259,502	11,017,732	241,770
Intergovernmental revenue ¹	17,683,740	16,309,713	16,658,960	Cash assistance payments	1,620,714	1,616,811	3,903
From Federal Government	17,683,740	15,664,553	2,019,187	Vendor payments	7,993,193	7,938,247	54,946
From State government	-	-	14,639,773	Other public welfare	1,645,595	1,462,674	182,921
From local governments ¹	-	645,160	-	Hospitals	6,032,149	2,606,993	3,425,156
General revenue from own sources	72,642,889	36,235,311	36,407,578	Capital outlay	228,648	17,735	210,913
Taxes	49,231,585	25,675,587	23,555,998	Health	2,166,285	932,678	1,233,607
Property	18,804,963	-	18,804,963	Social insurance administration	211,351	211,351	-
Sales and gross receipts	25,023,074	21,003,455	4,019,619	Veterans' services	23,561	23,561	-
General sales	16,096,649	13,104,114	2,992,535	Transportation:			
Selective sales	8,926,425	7,899,341	1,027,084	Highways	5,854,588	3,926,812	1,927,776
Motor fuel	2,592,316	2,592,251	65	Capital outlay	3,475,252	2,816,975	658,277
Alcoholic beverage	483,172	483,172	-	Air transportation (airports)	861,618	-	861,618
Tobacco products	624,073	623,569	504	Parking facilities	12,795	-	12,795
Public utilities	1,174,810	450,355	724,455	Sea and inland port facilities	215,666	-	215,666
Other selective sales	4,052,054	3,749,994	302,060	Transit subsidies	295	-	295
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	3,095,682	318,884	2,776,798
Motor vehicle license	1,136,962	882,192	254,770	Fire protection	1,208,729	-	1,208,729
Other taxes	4,266,586	3,789,940	476,646	Correction	3,735,722	2,577,114	1,158,608
Charges and miscellaneous general revenue	23,411,304	10,559,724	12,851,580	Capital outlay	276,917	142,198	134,719
Current charges	13,342,843	4,615,547	8,727,296	Protective inspection and regulation	365,599	242,959	122,640
Education	4,166,883	2,876,058	1,290,825	Environment and housing:			
Institutions of higher education	3,498,197	2,868,104	630,093	Natural resources	913,912	648,174	265,738
School lunch sales (gross)	447,879	-	447,879	Capital outlay	125,671	43,432	82,239
Hospitals	3,547,074	1,147,488	2,399,586	Parks and recreation	1,095,816	54,429	1,041,387
Highways	314,710	116,172	198,538	Capital outlay	279,684	6,106	273,578
Air transportation (airports)	673,173	-	673,173	Housing and community development	1,239,082	31,927	1,207,155
Parking facilities	20,564	-	20,564	Sewerage	1,609,738	-	1,609,738
Sea and inland port facilities	165,498	-	165,498	Capital outlay	556,311	-	556,311
Natural resources	71,769	37,559	34,210	Solid waste management	739,096	96,396	642,700
Parks and recreation	278,961	26,539	252,422	Capital outlay	36,563	8,635	27,928
Housing and community development	140,093	5,121	134,972	Governmental administration:			
Sewerage	1,748,108	-	1,748,108	Financial administration	1,395,455	642,141	753,314
Solid waste management	632,559	16,401	616,158	Judicial and legal	1,250,135	390,676	859,459
Other charges	1,583,451	390,209	1,193,242	General public buildings	512,810	150,493	362,317
Miscellaneous general revenue	10,068,461	5,944,177	4,124,284	Other governmental administration	711,720	166,748	544,972
Interest earnings	4,619,364	1,843,633	2,775,731	Interest on general debt	4,063,662	871,023	3,192,639
Special assessments	60,726	-	60,726	General expenditure, n.e.c.			
Sale of property	43,951	11,918	32,033	Miscellaneous commercial activities	5,550	-	5,550
Other general revenue	5,344,420	4,088,626	1,255,794	Other and unallocable	3,210,888	1,756,768	1,454,120
Utility revenue	6,297,020	-	6,297,020	Utility expenditure	7,301,876	-	7,301,876
Water supply	2,831,826	-	2,831,826	Capital outlay	1,840,846	-	1,840,846
Electric power	3,140,872	-	3,140,872	Water supply	3,194,082	-	3,194,082
Gas supply	197,370	-	197,370	Electric power	2,861,842	-	2,861,842
Transit	126,952	-	126,952	Gas supply	191,438	-	191,438
Liquor store revenue	-	-	-	Transit	1,054,514	-	1,054,514
Insurance trust revenue	20,869,407	19,103,609	1,765,798	Liquor store expenditure	-	-	-
Unemployment compensation	1,008,618	1,008,618	-	Insurance trust expenditure	5,650,547	5,170,422	480,125
Employee retirement	19,857,310	18,091,512	1,765,798	Unemployment compensation	1,074,930	1,074,930	-
Workers' compensation	3,479	3,479	-	Employee retirement	4,575,254	4,095,129	480,125
Other insurance trust revenue	-	-	-	Workers' compensation	363	363	-
Expenditure¹	100,326,923	54,761,328	61,120,034	Other insurance trust	-	-	-
By character and object:				Debt outstanding	90,558,337	14,736,223	75,822,114
Intergovernmental expenditure ¹	-	15,023,666	530,773	Short-term	1,157,103	54,204	1,102,899
Direct expenditure	100,326,923	39,737,662	60,589,261	Long-term	89,401,234	14,682,019	74,719,215
Current operations	73,959,514	27,717,026	46,242,488	Full faith and credit	42,269,189	6,461,844	35,807,345
Capital outlay	13,605,614	3,975,723	9,629,891	Nonguaranteed	47,132,045	8,220,175	38,911,870
Construction	10,392,083	3,199,788	7,192,295	Long-term debt by purpose			
Other capital outlay	3,213,531	775,935	2,437,596	Public debt for private purposes	15,000,456	1,314,947	13,685,509
Assistance and subsidies	2,007,371	2,003,468	3,903	Education	24,770,788	5,766,421	19,004,367
Interest on debt	5,103,877	871,023	4,232,854	Utilities	17,204,867	-	17,204,867
Insurance benefits and repayments	5,650,547	5,170,422	480,125	Other	32,425,123	7,600,651	24,824,472
Exhibit: Salaries and wages	33,638,249	7,108,817	26,529,432	Long-term debt issued	15,188,372	2,200,556	12,987,816
Direct expenditure by function	100,326,923	39,737,662	60,589,261	Long-term debt retired	9,328,602	1,651,492	7,677,110
Direct general expenditure	87,374,500	34,567,240	52,807,260	Cash and security holdings	230,755,978	170,804,304	59,951,674
Capital outlay	11,764,768	3,975,723	7,789,045	Insurance trust funds	128,084,923	116,630,420	11,454,503
Other direct general expenditure	75,609,732	30,591,517	45,018,215	Unemployment compensation	730,896	-	730,896
Education services:				Employee retirement	127,338,477	115,883,974	11,454,503
Education	35,323,013	7,888,732	27,434,281	Workers' compensation	15,550	15,550	-
Capital outlay	4,876,894	637,086	4,239,808	Miscellaneous	-	-	-
Higher education	8,978,404	6,867,499	2,110,905	Other than insurance trust funds	102,671,055	54,173,884	48,497,171
Capital outlay	901,590	632,168	269,422	By purpose			
Elementary & secondary education	25,404,780	81,404	25,323,376	Offsets to debt	21,642,686	3,364,370	18,278,316
Capital outlay	3,970,386	-	3,970,386	Bond funds	12,992,159	1,364,192	11,627,967
Other education	939,829	939,829	-	Other	68,036,210	49,445,322	18,590,888
Libraries	260,081	11,649	248,432				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Utah			Description	Utah		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	2,130	2,130	2,130	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	46,831	46,831	46,831	Direct general expenditure--Con.			
Revenue¹	13,292,097	8,742,192	6,429,525	Social services and income maintenance:			
General revenue¹	10,443,476	7,043,115	5,279,981	Public welfare	1,348,584	1,288,858	59,726
Intergovernmental revenue ¹	2,090,868	1,827,037	2,143,451	Cash assistance payments	282,583	282,583	-
From Federal Government	2,090,868	1,809,105	281,763	Vendor payments	820,239	820,239	-
From State government	-	-	1,861,688	Other public welfare	245,762	186,036	59,726
From local governments ¹	-	17,932	-	Hospitals	422,200	397,158	25,042
General revenue from own sources	8,352,608	5,216,078	3,136,530	Capital outlay	37,086	36,575	511
Taxes	5,468,796	3,653,782	1,815,014	Health	299,498	150,109	149,389
Property	1,191,691	-	1,191,691	Social insurance administration	9,856	9,856	-
Sales and gross receipts	2,331,965	1,851,478	480,487	Veterans' services	-	-	-
General sales	1,763,936	1,376,209	387,727	Transportation:			
Selective sales	568,029	475,269	92,760	Highways	875,206	585,779	289,427
Motor fuel	312,711	312,711	-	Capital outlay	618,882	480,163	138,719
Alcoholic beverage	22,610	22,610	-	Air transportation (airports)	50,585	1,012	49,573
Tobacco products	50,459	50,459	-	Parking facilities	-	-	-
Public utilities	68,777	-	68,777	Sea and inland port facilities	-	-	-
Other selective sales	113,472	89,489	23,983	Transit subsidies	-	-	-
Individual income	1,461,299	1,461,299	-	Public safety:			
Corporate income	180,141	180,141	-	Police protection	360,317	68,621	291,696
Motor vehicle license	78,150	78,150	-	Fire protection	117,128	-	117,128
Other taxes	225,550	82,714	142,836	Correction	353,746	217,280	136,466
Charges and miscellaneous general revenue	2,883,812	1,562,296	1,321,516	Capital outlay	70,790	2,576	68,214
Current charges	1,831,362	1,048,948	782,414	Protective inspection and regulation	45,350	44,555	795
Education	711,091	647,491	63,600	Environment and housing:			
Institutions of higher education	644,766	644,766	-	Natural resources	160,510	136,096	24,414
School lunch sales (gross)	45,723	-	45,723	Capital outlay	15,159	7,966	7,193
Hospitals	366,278	323,611	42,667	Parks and recreation	238,559	23,952	214,607
Highways	2,226	1,593	633	Capital outlay	57,458	2,329	55,129
Air transportation (airports)	99,241	4,607	94,634	Housing and community development	118,156	17,215	100,941
Parking facilities	1,069	-	1,069	Sewerage	164,920	-	164,920
Sea and inland port facilities	-	-	-	Capital outlay	70,492	-	70,492
Natural resources	7,361	4,582	2,779	Solid waste management	103,292	11,643	91,649
Parks and recreation	67,766	8,515	59,251	Capital outlay	7,172	151	7,021
Housing and community development	19,104	3,551	15,553	Governmental administration:			
Sewerage	142,780	-	142,780	Financial administration	282,604	179,000	103,604
Solid waste management	111,539	740	110,799	Judicial and legal	180,127	116,197	63,930
Other charges	302,907	54,258	248,649	General public buildings	190,487	111,450	79,037
Miscellaneous general revenue	1,052,450	513,348	539,102	Other governmental administration	155,834	13,408	142,426
Interest earnings	488,480	241,508	246,972	Interest on general debt	383,328	178,734	204,594
Special assessments	6,147	584	5,563	General expenditure, n.e.c.			
Sale of property	53,127	21,394	31,733	Miscellaneous commercial activities	9,927	-	9,927
Other general revenue	504,696	249,862	254,834	Other and unallocable	447,065	167,537	279,528
Utility revenue	1,149,544	-	1,149,544	Utility expenditure	1,334,353	-	1,334,353
Water supply	204,710	-	204,710	Capital outlay	295,131	-	295,131
Electric power	930,872	-	930,872	Water supply	354,816	-	354,816
Gas supply	300	-	300	Electric power	788,686	-	788,686
Transit	13,662	-	13,662	Gas supply	145	-	145
Liquor store revenue	108,080	108,080	-	Transit	190,706	-	190,706
Insurance trust revenue	1,590,997	1,590,997	-	Liquor store expenditure	80,566	80,566	-
Unemployment compensation	116,934	116,934	-	Insurance trust expenditure	514,588	514,588	-
Employee retirement	1,314,253	1,314,253	-	Unemployment compensation	92,931	92,931	-
Workers' compensation	159,810	159,810	-	Employee retirement	339,237	339,237	-
Other insurance trust revenue	-	-	-	Workers' compensation	82,420	82,420	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure¹	12,369,676	7,809,598	6,378,101	Debt outstanding	12,940,932	3,780,895	9,160,037
By character and object:				Short-term	430,182	26,673	403,509
Intergovernmental expenditure ¹	438	1,811,906	6,555	Long-term	12,510,750	3,754,222	8,756,528
Direct expenditure	12,369,238	5,997,692	6,371,546	Full faith and credit	3,039,021	1,251,525	1,787,496
Current operations	8,855,015	4,161,576	4,693,439	Nonguaranteed	9,471,729	2,502,697	6,969,032
Capital outlay	1,999,522	812,098	1,187,424	Long-term debt by purpose			
Construction	1,546,179	688,662	857,517	Public debt for private purposes	2,569,985	1,858,712	711,273
Other capital outlay	453,343	123,436	329,907	Education	1,585,965	370,689	1,215,276
Assistance and subsidies	330,696	330,696	-	Utilities	5,100,021	-	5,100,021
Interest on debt	669,417	178,734	490,683	Other	3,254,779	1,524,821	1,729,958
Insurance benefits and repayments	514,588	514,588	-	Long-term debt issued	2,397,183	1,102,766	1,294,417
Exhibit: Salaries and wages	3,704,910	1,435,238	2,269,672	Long-term debt retired	2,315,102	762,922	1,552,180
Direct expenditure by function	12,369,238	5,997,692	6,371,546	Cash and security holdings	20,335,583	15,733,273	4,602,310
Direct general expenditure	10,439,731	5,402,538	5,037,193	Insurance trust funds	11,571,149	11,571,149	-
Capital outlay	1,704,391	812,098	892,293	Unemployment compensation	599,658	599,658	-
Other direct general expenditure	8,735,340	4,590,440	4,144,900	Employee retirement	10,249,585	10,249,585	-
Education services:				Workers' compensation	721,906	721,906	-
Education	4,063,382	1,679,427	2,383,955	Miscellaneous	-	-	-
Capital outlay	448,510	135,677	312,833	Other than insurance trust funds	8,764,434	4,162,124	4,602,310
Higher education	1,527,583	1,527,583	-	By purpose			
Capital outlay	134,524	134,524	-	Offsets to debt	3,630,342	1,944,370	1,685,972
Elementary & secondary education	2,383,955	-	2,383,955	Bond funds	1,005,055	198,238	806,817
Capital outlay	312,833	-	312,833	Other	4,129,037	2,019,516	2,109,521
Other education	151,844	151,844	-				
Libraries	59,070	4,651	54,419				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Vermont			Description	Vermont		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	594	594	594	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	14,648	14,648	14,648	Direct general expenditure--Con.			
Revenue¹	3,759,187	3,054,762	1,512,382	Social services and income maintenance:			
General revenue¹	3,279,225	2,730,267	1,356,915	Public welfare	549,761	548,835	926
Intergovernmental revenue ¹	829,106	832,679	804,384	Cash assistance payments	59,599	59,599	-
From Federal Government	829,106	802,147	26,959	Vendor payments	363,464	363,374	90
From State government	-	-	777,425	Other public welfare	126,698	125,862	836
From local governments ¹	-	30,532	-	Hospitals	5,370	5,370	-
General revenue from own sources	2,450,119	1,897,588	552,531	Capital outlay	10	10	-
Taxes	1,784,409	1,388,345	396,064	Health	55,814	50,557	5,257
Property	765,688	386,092	379,596	Social insurance administration	8,626	8,626	-
Sales and gross receipts	448,336	447,168	1,168	Veterans' services	-	-	-
General sales	205,634	205,634	-	Transportation:			
Selective sales	242,702	241,534	1,168	Highways	316,217	206,695	109,522
Motor fuel	56,622	56,622	-	Capital outlay	83,703	66,160	17,543
Alcoholic beverage	14,023	14,023	-	Air transportation (airports)	9,506	3,999	5,507
Tobacco products	13,570	13,570	-	Parking facilities	4,513	-	4,513
Public utilities	9,171	8,906	265	Sea and inland port facilities	-	-	-
Other selective sales	149,316	148,413	903	Transit subsidies	914	-	914
Individual income	383,451	383,451	-	Public safety:			
Corporate income	49,696	49,696	-	Police protection	62,233	24,035	38,198
Motor vehicle license	33,649	33,640	9	Fire protection	23,482	-	23,482
Other taxes	103,589	88,298	15,291	Correction	39,254	38,993	261
Charges and miscellaneous general revenue	665,710	509,243	156,467	Capital outlay	260	260	-
Current charges	395,112	296,786	98,326	Protective inspection and regulation	13,196	12,695	501
Education	257,686	240,559	17,127	Environment and housing:			
Institutions of higher education	239,865	239,865	-	Natural resources	54,841	54,841	-
School lunch sales (gross)	12,691	-	12,691	Capital outlay	1,509	1,509	-
Hospitals	917	917	-	Parks and recreation	21,096	7,181	13,915
Highways	1,872	179	1,693	Capital outlay	1,348	433	915
Air transportation (airports)	6,731	162	6,569	Housing and community development	54,446	34,422	20,024
Parking facilities	4,693	-	4,693	Sewerage	49,121	2,176	46,945
Sea and inland port facilities	-	-	-	Capital outlay	15,662	-	15,662
Natural resources	2,360	2,205	155	Solid waste management	35,533	6,376	29,157
Parks and recreation	13,673	9,374	4,299	Capital outlay	1,563	78	1,485
Housing and community development	5,744	783	4,961	Governmental administration:			
Sewerage	32,908	-	32,908	Financial administration	83,862	48,722	35,140
Solid waste management	14,753	16	14,737	Judicial and legal	49,422	31,893	17,529
Other charges	53,775	42,591	11,184	General public buildings	33,438	31,126	2,312
Miscellaneous general revenue	270,598	212,457	58,141	Other governmental administration	27,138	14,479	12,659
Interest earnings	150,369	129,447	20,922	Interest on general debt	146,882	120,301	26,581
Special assessments	975	-	975	General expenditure, n.e.c.			
Sale of property	679	-	679	Miscellaneous commercial activities	-	-	-
Other general revenue	118,575	83,010	35,565	Other and unallocable	141,643	93,068	48,575
Utility revenue	145,056	-	145,056	Utility expenditure	165,649	2,994	162,655
Water supply	37,332	-	37,332	Capital outlay	18,381	33	18,348
Electric power	104,886	-	104,886	Water supply	41,080	-	41,080
Gas supply	-	-	-	Electric power	103,611	-	103,611
Transit	2,838	-	2,838	Gas supply	-	-	-
Liquor store revenue	29,163	29,118	45	Transit	20,958	2,994	17,964
Insurance trust revenue	305,743	295,377	10,366	Liquor store expenditure	27,715	27,715	-
Unemployment compensation	64,788	64,788	-	Insurance trust expenditure	119,057	115,484	3,573
Employee retirement	240,955	230,589	10,366	Unemployment compensation	42,690	42,690	-
Workers' compensation	-	-	-	Employee retirement	76,367	72,794	3,573
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	3,352,228	2,602,588	1,439,950	Other insurance trust	-	-	-
By character and object:				Debt outstanding	2,786,033	2,116,444	669,589
Intergovernmental expenditure ¹	10,150	699,231	1,229	Short-term	20,505	6,873	13,632
Direct expenditure	3,342,078	1,903,357	1,438,721	Long-term	2,765,528	2,109,571	655,957
Current operations	2,699,424	1,421,638	1,277,786	Full faith and credit	954,800	567,805	386,995
Capital outlay	260,115	144,369	115,746	Nonguaranteed	1,810,728	1,541,766	268,962
Construction	188,998	110,076	78,922	Long-term debt by purpose			
Other capital outlay	71,117	34,293	36,824	Public debt for private purposes	1,101,241	1,094,923	6,318
Assistance and subsidies	101,565	101,565	-	Education	321,017	96,927	224,090
Interest on debt	161,917	120,301	41,616	Utilities	235,014	-	235,014
Insurance benefits and repayments	119,057	115,484	3,573	Other	1,108,256	917,721	190,535
Exhibit: Salaries and wages	1,075,293	443,955	631,338	Long-term debt issued	224,692	132,635	92,057
Direct expenditure by function	3,342,078	1,903,357	1,438,721	Long-term debt retired	215,855	125,979	89,876
Direct general expenditure	3,029,657	1,757,164	1,272,493	Cash and security holdings	4,640,278	4,279,618	360,660
Capital outlay	241,607	144,209	97,398	Insurance trust funds	2,259,016	2,174,084	84,932
Other direct general expenditure	2,788,050	1,612,955	1,175,095	Unemployment compensation	261,724	261,724	-
Education services:				Employee retirement	1,997,292	1,912,360	84,932
Education	1,233,205	411,266	821,939	Workers' compensation	-	-	-
Capital outlay	80,316	35,281	45,035	Miscellaneous	-	-	-
Higher education	340,370	340,370	-	Other than insurance trust funds	2,381,262	2,105,534	275,728
Capital outlay	34,828	34,828	-	By purpose			
Elementary & secondary education	821,939	-	821,939	Offsets to debt	1,500,545	1,464,657	35,888
Capital outlay	45,035	-	45,035	Bond funds	57,913	32,015	25,898
Other education	70,896	70,896	-	Other	822,804	608,862	213,942
Libraries	10,144	1,508	8,636				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Virginia			Description	Virginia		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	6,873	6,873	6,873	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	192,429	192,429	192,429	Direct general expenditure--Con.			
Revenue¹	39,931,184	26,138,391	19,613,790	Social services and income maintenance:			
General revenue¹	32,804,331	20,866,553	17,758,775	Public welfare	4,045,960	3,181,585	864,375
Intergovernmental revenue ¹	4,500,856	4,046,733	6,275,120	Cash assistance payments	607,623	509,763	97,860
From Federal Government	4,500,856	3,928,512	572,344	Vendor payments	2,571,846	2,495,691	76,155
From State government	-	-	5,702,776	Other public welfare	866,491	176,131	690,360
From local governments ¹	-	118,221	-	Hospitals	1,593,752	1,357,931	235,821
General revenue from own sources	28,303,475	16,819,820	11,483,655	Capital outlay	52,620	35,374	17,246
Taxes	19,557,644	11,562,735	7,994,909	Health	838,708	396,852	441,856
Property	5,757,546	27,294	5,730,252	Social insurance administration	97,376	97,376	-
Sales and gross receipts	5,672,321	4,186,017	1,486,304	Veterans' services	2,705	2,705	-
General sales	3,094,097	2,394,516	699,581	Transportation:			
Selective sales	2,578,224	1,791,501	786,723	Highways	2,709,965	2,193,709	516,256
Motor fuel	794,798	794,798	-	Capital outlay	1,546,516	1,352,018	194,498
Alcoholic beverage	116,216	116,216	-	Air transportation (airports)	455,709	23,519	432,190
Tobacco products	50,340	15,525	34,815	Parking facilities	31,543	-	31,543
Public utilities	526,599	110,083	416,516	Sea and inland port facilities	179,735	177,577	2,158
Other selective sales	1,090,271	754,879	335,392	Transit subsidies	6,193	-	6,193
Individual income	6,087,862	6,087,862	-	Public safety:			
Corporate income	414,388	414,388	-	Police protection	1,108,587	188,846	919,741
Motor vehicle license	399,603	286,701	112,902	Fire protection	508,980	-	508,980
Other taxes	1,225,924	560,473	665,451	Correction	1,159,203	808,494	350,709
Charges and miscellaneous general revenue	8,745,831	5,257,085	3,488,746	Capital outlay	53,714	26,614	27,100
Current charges	5,452,666	3,107,705	2,344,961	Protective inspection and regulation	191,572	111,466	80,106
Education	1,794,259	1,585,157	209,102	Environment and housing:			
Institutions of higher education	1,589,742	1,560,874	28,868	Natural resources	199,252	165,179	34,073
School lunch sales (gross)	150,799	-	150,799	Capital outlay	10,470	7,779	2,691
Hospitals	1,265,687	1,013,957	251,730	Parks and recreation	525,125	62,982	462,143
Highways	121,228	53,298	67,930	Capital outlay	95,516	2,669	92,847
Air transportation (airports)	360,509	-	360,509	Housing and community development	565,579	96,541	469,038
Parking facilities	27,509	-	27,509	Sewerage	741,920	61,786	680,134
Sea and inland port facilities	130,566	128,639	1,927	Capital outlay	238,602	3,674	234,928
Natural resources	3,567	2,172	1,395	Solid waste management	512,319	30,924	481,395
Parks and recreation	128,373	10,229	118,144	Capital outlay	48,162	175	47,987
Housing and community development	71,560	7,719	63,841	Governmental administration:			
Sewerage	640,036	-	640,036	Financial administration	878,856	524,721	354,135
Solid waste management	316,912	-	316,912	Judicial and legal	480,663	219,112	261,551
Other charges	592,460	306,534	285,926	General public buildings	283,479	34,983	248,496
Miscellaneous general revenue	3,293,165	2,149,380	1,143,785	Other governmental administration	298,714	40,263	258,451
Interest earnings	1,609,479	943,142	666,337	Interest on general debt	1,734,873	859,904	874,969
Special assessments	21,069	-	21,069	General expenditure, n.e.c.			
Sale of property	33,588	7,567	26,021	Miscellaneous commercial activities	-	-	-
Other general revenue	1,629,029	1,198,671	430,358	Other and unallocable	1,161,400	417,970	743,430
Utility revenue	1,111,002	-	1,111,002	Utility expenditure	1,320,472	7,599	1,312,873
Water supply	690,086	-	690,086	Capital outlay	307,017	1,637	305,380
Electric power	228,990	-	228,990	Water supply	797,077	-	797,077
Gas supply	145,352	-	145,352	Electric power	184,476	-	184,476
Transit	46,574	-	46,574	Gas supply	146,085	-	146,085
Liquor store revenue	273,351	273,351	-	Transit	192,834	7,599	185,235
Insurance trust revenue	5,742,500	4,998,487	744,013	Liquor store expenditure	246,250	246,250	-
Unemployment compensation	206,220	206,220	-	Insurance trust expenditure	1,633,499	1,330,198	303,301
Employee retirement	5,533,814	4,789,801	744,013	Unemployment compensation	163,243	163,243	-
Workers' compensation	2,466	2,466	-	Employee retirement	1,467,656	1,164,655	303,001
Other insurance trust revenue	-	-	-	Workers' compensation	2,300	2,300	-
Expenditure¹	35,499,085	22,739,177	19,282,103	Other insurance trust	-	-	-
By character and object:				Debt outstanding	30,409,885	11,876,744	18,533,141
Intergovernmental expenditure ¹	206	6,499,840	22,561	Short-term	236,653	33,000	203,653
Direct expenditure	35,498,879	16,239,337	19,259,542	Long-term	30,173,232	11,843,744	18,329,488
Current operations	26,678,680	11,444,089	15,234,591	Full faith and credit	9,597,639	473,821	9,123,818
Capital outlay	4,475,961	1,846,056	2,629,905	Nonguaranteed	20,575,593	11,369,923	9,205,670
Construction	3,602,947	1,557,176	2,045,771	Long-term debt by purpose			
Other capital outlay	873,014	288,880	584,134	Public debt for private purposes	9,408,711	6,072,344	3,336,367
Assistance and subsidies	856,950	759,090	97,860	Education	7,065,090	2,951,366	4,113,724
Interest on debt	1,853,789	859,904	993,885	Utilities	2,498,131	-	2,498,131
Insurance benefits and repayments	1,633,499	1,330,198	303,301	Other	11,201,300	2,820,034	8,381,266
Exhibit: Salaries and wages	11,466,599	3,937,836	7,528,763	Long-term debt issued	4,617,554	2,498,647	2,118,907
Direct expenditure by function	35,498,879	16,239,337	19,259,542	Long-term debt retired	3,048,296	1,450,666	1,597,630
Direct general expenditure	32,298,658	14,655,290	17,643,368	Cash and security holdings	73,419,510	53,996,063	19,423,447
Capital outlay	4,167,654	1,843,129	2,324,525	Insurance trust funds	44,466,067	37,432,854	7,033,213
Other direct general expenditure	28,131,004	12,812,161	15,318,843	Unemployment compensation	1,008,238	-	1,008,238
Education services:				Employee retirement	43,455,480	36,422,267	7,033,213
Education	11,789,783	3,585,461	8,204,322	Workers' compensation	2,349	2,349	-
Capital outlay	1,190,939	312,338	878,601	Miscellaneous	-	-	-
Higher education	3,139,963	3,074,413	65,550	Other than insurance trust funds	28,953,443	16,563,209	12,390,234
Capital outlay	300,961	300,961	-	By purpose			
Elementary & secondary education	8,161,794	23,022	8,138,772	Offsets to debt	12,512,834	8,569,580	3,943,254
Capital outlay	878,601	-	878,601	Bond funds	1,841,269	117,679	1,723,590
Other education	488,026	488,026	-	Other	14,599,340	7,875,950	6,723,390
Libraries	196,707	15,404	181,303				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Washington			Description	Washington		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	5,756	5,756	5,756	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	162,855	162,855	162,855	Direct general expenditure--Con.			
Revenue¹	43,831,472	28,737,067	21,691,168	Social services and income maintenance:			
General revenue¹	31,562,504	20,241,977	17,917,290	Public welfare	4,608,762	4,564,144	44,618
Intergovernmental revenue ¹	5,302,322	4,695,072	7,204,013	Cash assistance payments	793,166	792,714	452
From Federal Government	5,302,322	4,620,350	681,972	Vendor payments	2,803,629	2,803,610	19
From State government	-	-	6,522,041	Other public welfare	1,011,967	967,820	44,147
From local governments ¹	-	74,722	-	Hospitals	1,578,600	600,142	978,458
General revenue from own sources	26,260,182	15,546,905	10,713,277	Capital outlay	161,148	23,258	137,890
Taxes	18,118,092	12,337,555	5,780,537	Health	1,642,500	1,057,156	585,344
Property	5,763,411	2,155,335	3,608,076	Social insurance administration	112,874	112,874	-
Sales and gross receipts	10,697,302	9,060,283	1,637,019	Veterans' services	4,181	4,181	-
General sales	8,325,984	7,253,611	1,072,373	Transportation:			
Selective sales	2,371,318	1,806,672	564,646	Highways	2,197,069	1,082,992	1,114,077
Motor fuel	718,246	717,813	433	Capital outlay	1,384,671	729,710	654,961
Alcoholic beverage	159,739	159,739	-	Air transportation (airports)	366,415	1,164	365,251
Tobacco products	278,488	278,488	-	Parking facilities	81,634	-	81,634
Public utilities	553,661	261,098	292,563	Sea and inland port facilities	421,679	-	421,679
Other selective sales	661,184	389,534	271,650	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	954,647	143,381	811,266
Motor vehicle license	393,188	273,290	119,898	Fire protection	555,110	-	555,110
Other taxes	1,264,191	848,647	415,544	Correction	1,016,487	662,984	353,503
Charges and miscellaneous general revenue	8,142,090	3,209,350	4,932,740	Capital outlay	175,807	118,039	57,768
Current charges	5,555,447	2,005,472	3,549,975	Protective inspection and regulation	341,888	253,231	88,657
Education	1,510,854	1,273,828	237,026	Environment and housing:			
Institutions of higher education	1,269,385	1,269,385	-	Natural resources	665,842	472,924	192,918
School lunch sales (gross)	90,208	-	90,208	Capital outlay	126,355	79,758	46,597
Hospitals	1,178,504	326,796	851,708	Parks and recreation	608,701	63,590	545,111
Highways	107,908	100,475	7,433	Capital outlay	182,940	21,276	161,664
Air transportation (airports)	184,115	59	184,056	Housing and community development	576,067	131,026	445,041
Parking facilities	10,178	-	10,178	Sewerage	830,950	-	830,950
Sea and inland port facilities	257,826	-	257,826	Capital outlay	366,594	-	366,594
Natural resources	255,967	201,649	54,318	Solid waste management	435,920	48,101	387,819
Parks and recreation	145,936	1,212	144,724	Capital outlay	44,325	4,678	39,647
Housing and community development	122,966	9,448	113,518	Governmental administration:			
Sewerage	801,625	-	801,625	Financial administration	541,293	283,959	257,334
Solid waste management	428,636	6,861	421,775	Judicial and legal	494,115	72,554	421,561
Other charges	550,932	85,144	465,788	General public buildings	94,349	28,288	66,061
Miscellaneous general revenue	2,586,643	1,203,878	1,382,765	Other governmental administration	350,583	94,878	255,705
Interest earnings	1,235,091	549,596	685,495	Interest on general debt	1,356,595	571,624	784,971
Special assessments	73,553	-	73,553	General expenditure, n.e.c.			
Sale of property	78,035	937	77,098	Miscellaneous commercial activities			
Other general revenue	1,199,964	653,345	546,619	Other and unallocable	1,155,683	389,288	766,395
Utility revenue	3,488,367	-	3,488,367	Utility expenditure	4,122,368	22,701	4,099,667
Water supply	533,279	-	533,279	Capital outlay	826,462	4,136	822,326
Electric power	2,829,227	-	2,829,227	Water supply	676,018	-	676,018
Gas supply	5,021	-	5,021	Electric power	2,780,989	-	2,780,989
Transit	120,840	-	120,840	Gas supply	626	-	626
Liquor store revenue	287,472	287,472	-	Transit	664,735	22,701	642,034
Insurance trust revenue	8,493,129	8,207,618	285,511	Liquor store expenditure	254,290	254,290	-
Unemployment compensation	925,841	925,841	-	Insurance trust expenditure	3,462,781	3,336,412	126,369
Employee retirement	6,080,587	5,795,076	285,511	Unemployment compensation	876,399	876,399	-
Workers' compensation	1,486,701	1,486,701	-	Employee retirement	1,499,915	1,373,546	126,369
Other insurance trust revenue	-	-	-	Workers' compensation	1,086,467	1,086,467	-
Expenditure¹	40,176,806	24,229,780	22,097,373	Other insurance trust	-	-	-
By character and object:				Debt outstanding	37,198,360	11,079,735	26,118,625
Intergovernmental expenditure ¹	3,522	6,117,069	36,800	Short-term	331,540	87	331,453
Direct expenditure	40,173,284	18,112,711	22,060,573	Long-term	36,866,820	11,079,648	25,787,172
Current operations	27,186,827	11,076,748	16,110,079	Full faith and credit	17,611,670	6,883,780	10,727,890
Capital outlay	6,423,071	1,987,855	4,435,216	Nonguaranteed	19,255,150	4,195,868	15,059,282
Construction	4,282,520	1,638,193	2,644,327	Long-term debt by purpose			
Other capital outlay	2,140,551	349,662	1,790,889	Public debt for private purposes	4,152,861	3,915,603	237,258
Assistance and subsidies	1,140,524	1,140,072	452	Education	6,329,906	713,496	5,616,410
Interest on debt	1,960,081	571,624	1,388,457	Utilities	11,501,990	-	11,501,990
Insurance benefits and repayments	3,462,781	3,336,412	126,369	Other	14,882,063	6,450,549	8,431,514
Exhibit: Salaries and wages	12,351,113	4,002,422	8,348,691	Long-term debt issued	4,635,498	1,740,747	2,894,751
Direct expenditure by function	40,173,284	18,112,711	22,060,573	Long-term debt retired	3,065,089	950,400	2,114,689
Direct general expenditure	32,333,845	14,499,308	17,834,537	Cash and security holdings	76,774,083	62,683,655	14,090,428
Capital outlay	5,596,609	1,983,719	3,612,890	Insurance trust funds	54,526,557	52,365,611	2,160,946
Other direct general expenditure	26,737,236	12,515,589	14,221,647	Unemployment compensation	1,587,418	1,587,418	-
Education services:				Employee retirement	44,685,187	42,524,241	2,160,946
Education	11,045,039	3,851,736	7,193,303	Workers' compensation	8,253,952	8,253,952	-
Capital outlay	1,680,048	626,488	1,053,560	Miscellaneous	-	-	-
Higher education	3,165,848	3,165,848	-	Other than insurance trust funds	22,247,526	10,318,044	11,929,482
Capital outlay	473,406	473,406	-	By purpose			
Elementary & secondary education	7,336,409	143,106	7,193,303	Offsets to debt	5,624,180	4,025,385	1,598,795
Capital outlay	1,196,666	143,106	1,053,560	Bond funds	3,924,665	218,245	3,706,420
Other education	542,782	542,782	-	Other	12,698,681	6,074,414	6,624,267
Libraries	296,862	9,091	287,771				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	West Virginia			Description	West Virginia		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	1,807	1,807	1,807	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	36,679	36,679	36,679	Direct general expenditure--Con.			
Revenue¹	10,154,123	8,034,281	3,713,607	Social services and income maintenance:			
General revenue¹	8,541,486	6,584,454	3,550,797	Public welfare	1,668,773	1,665,582	3,191
Intergovernmental revenue ¹	2,179,211	2,123,358	1,649,618	Cash assistance payments	36,676	36,676	-
From Federal Government	2,179,211	2,082,234	96,977	Vendor payments	1,384,125	1,384,097	28
From State government	-	-	1,552,641	Other public welfare	247,972	244,809	3,163
From local governments ¹	-	41,124	-	Hospitals	328,788	83,012	245,776
General revenue from own sources	6,362,275	4,461,096	1,901,179	Capital outlay	26,102	2,427	23,675
Taxes	4,278,788	3,302,046	976,742	Health	188,398	127,572	60,826
Property	811,771	2,865	808,906	Social insurance administration	32,183	32,183	-
Sales and gross receipts	1,802,008	1,767,630	34,378	Veterans' services	1,544	1,544	-
General sales	897,465	897,189	276	Transportation:			
Selective sales	904,543	870,441	34,102	Highways	837,304	785,536	51,768
Motor fuel	237,127	237,110	17	Capital outlay	426,815	421,797	5,018
Alcoholic beverage	10,795	8,080	2,715	Air transportation (airports)	65,294	-	65,294
Tobacco products	33,077	33,077	-	Parking facilities	8,209	-	8,209
Public utilities	220,489	196,441	24,048	Sea and inland port facilities	-	-	-
Other selective sales	403,055	395,733	7,322	Transit subsidies	614	-	614
Individual income	919,948	919,879	69	Public safety:			
Corporate income	263,121	263,121	-	Police protection	157,923	41,922	116,001
Motor vehicle license	81,676	81,190	486	Fire protection	54,011	-	54,011
Other taxes	400,264	267,361	132,903	Correction	153,593	124,779	28,814
Charges and miscellaneous general revenue	2,083,487	1,159,050	924,437	Capital outlay	41,711	40,786	925
Current charges	1,219,549	599,306	620,243	Protective inspection and regulation	37,435	35,395	2,040
Education	397,986	364,741	33,245	Environment and housing:			
Institutions of higher education	348,944	346,028	2,916	Natural resources	139,653	134,613	5,040
School lunch sales (gross)	22,450	-	22,450	Capital outlay	23,156	23,051	105
Hospitals	285,024	39,049	245,975	Parks and recreation	94,686	48,091	46,595
Highways	60,965	57,794	3,171	Capital outlay	6,459	2,428	4,031
Air transportation (airports)	57,226	-	57,226	Housing and community development	75,878	13,976	61,902
Parking facilities	7,329	-	7,329	Sewerage	102,345	-	102,345
Sea and inland port facilities	-	-	-	Capital outlay	22,335	-	22,335
Natural resources	18,321	16,392	1,929	Solid waste management	46,320	3,401	42,919
Parks and recreation	38,961	19,094	19,867	Capital outlay	5,189	80	5,109
Housing and community development	13,366	3,637	9,729	Governmental administration:			
Sewerage	117,093	-	117,093	Financial administration	233,854	179,842	54,012
Solid waste management	44,274	10,756	33,518	Judicial and legal	100,627	68,882	31,745
Other charges	179,004	87,843	91,161	General public buildings	52,368	15,228	37,140
Miscellaneous general revenue	863,938	559,744	304,194	Other governmental administration	105,534	49,121	56,413
Interest earnings	428,254	223,547	204,707	Interest on general debt	407,907	203,091	204,816
Special assessments	1,606	-	1,606	General expenditure, n.e.c.			
Sale of property	1,630	2	1,628	Miscellaneous commercial activities	290,309	-	-
Other general revenue	432,448	336,195	96,253	Other and unallocable	290,309	208,476	81,833
Utility revenue	138,839	378	138,461	Utility expenditure	151,868	5,255	146,613
Water supply	132,940	-	132,940	Capital outlay	11,562	2,171	9,391
Electric power	2,054	-	2,054	Water supply	122,169	-	122,169
Gas supply	-	-	-	Electric power	3,729	-	3,729
Transit	3,845	378	3,467	Gas supply	-	-	-
Liquor store revenue	46,667	46,667	-	Transit	25,970	5,255	20,715
Insurance trust revenue	1,427,131	1,402,782	24,349	Liquor store expenditure	40,476	40,476	-
Unemployment compensation	140,361	140,361	-	Insurance trust expenditure	969,621	947,308	22,313
Employee retirement	651,194	626,845	24,349	Unemployment compensation	126,490	126,490	-
Workers' compensation	635,576	635,576	-	Employee retirement	391,173	368,860	22,313
Other insurance trust revenue	-	-	-	Workers' compensation	451,958	451,958	-
Expenditure¹	9,388,828	7,335,784	3,636,499	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,098,422	3,689,359	3,409,063
Intergovernmental expenditure ¹	-	1,577,358	6,097	Short-term	6,560	6,040	520
Direct expenditure	9,388,828	5,758,426	3,630,402	Long-term	7,091,862	3,683,319	3,408,543
Current operations	7,036,393	3,935,207	3,101,186	Full faith and credit	634,335	297,860	336,475
Capital outlay	879,324	596,869	282,455	Nonguaranteed	6,457,527	3,385,459	3,072,068
Construction	597,899	490,789	107,110	Long-term debt by purpose			
Other capital outlay	281,425	106,800	175,345	Public debt for private purposes	3,751,387	1,340,110	2,411,277
Assistance and subsidies	75,951	75,951	-	Education	1,147,796	948,973	198,823
Interest on debt	427,539	203,091	224,448	Utilities	407,144	-	407,144
Insurance benefits and repayments	969,621	947,308	22,313	Other	1,785,535	1,394,236	391,299
Exhibit: Salaries and wages	2,865,707	1,171,821	1,693,886	Long-term debt issued	684,679	579,613	105,066
Direct expenditure by function	9,388,828	5,758,426	3,630,402	Long-term debt retired	520,112	320,639	199,473
Direct general expenditure	8,226,863	4,765,387	3,461,476	Cash and security holdings	12,338,532	8,874,293	3,464,239
Capital outlay	867,762	594,698	273,064	Insurance trust funds	5,398,132	5,247,134	150,998
Other direct general expenditure	7,359,101	4,170,689	3,188,412	Unemployment compensation	180,343	180,343	-
Education services:				Employee retirement	3,788,843	3,637,845	150,998
Education	3,023,995	940,583	2,083,412	Workers' compensation	1,428,946	1,428,946	-
Capital outlay	224,105	68,147	155,958	Miscellaneous	-	-	-
Higher education	769,420	760,021	9,399	Other than insurance trust funds	6,940,400	3,627,159	3,313,241
Capital outlay	44,629	44,493	136	By purpose			
Elementary & secondary education	2,074,013	-	2,074,013	Offsets to debt	4,219,417	1,611,321	2,608,096
Capital outlay	155,822	-	155,822	Bond funds	473,275	420,705	52,570
Other education	180,562	180,562	-	Other	2,247,708	1,595,133	652,575
Libraries	19,318	2,558	16,760				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Wisconsin			Description	Wisconsin		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	5,250	5,250	5,250	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	137,056	137,056	137,056	Direct general expenditure--Con.			
Revenue¹	38,789,294	28,334,130	18,162,762	Social services and income maintenance:			
General revenue¹	28,444,883	19,262,147	16,890,334	Public welfare	4,128,245	2,909,746	1,218,499
Intergovernmental revenue ¹	4,618,075	4,270,716	8,054,978	Cash assistance payments	253,531	220,006	33,525
From Federal Government	4,618,075	4,197,393	420,682	Vendor payments	2,524,393	2,516,245	8,148
From State government	-	-	7,634,296	Other public welfare	1,350,321	173,495	1,176,826
From local governments ¹	-	73,323	-	Hospitals	702,142	536,748	165,394
General revenue from own sources	23,826,808	14,991,431	8,835,356	Capital outlay	37,580	37,580	-
Taxes	17,417,597	11,627,782	5,789,815	Health	906,664	213,119	693,545
Property	5,524,611	82,033	5,442,578	Social insurance administration	86,902	86,902	-
Sales and gross receipts	5,098,107	4,890,040	208,067	Veterans' services	11,400	11,400	-
General sales	3,440,139	3,264,695	175,444	Transportation:			
Selective sales	1,657,968	1,625,345	32,623	Highways	2,386,588	936,794	1,449,794
Motor fuel	909,076	909,076	-	Capital outlay	1,277,169	641,156	636,013
Alcoholic beverage	42,104	42,104	-	Air transportation (airports)	140,953	72,526	68,427
Tobacco products	266,817	266,817	-	Parking facilities	32,829	-	32,829
Public utilities	294,833	294,833	-	Sea and inland port facilities	13,898	2,300	11,598
Other selective sales	145,138	112,515	32,623	Transit subsidies	-	-	-
Individual income	5,162,239	5,162,239	-	Public safety:			
Corporate income	670,958	670,958	-	Police protection	1,054,501	99,303	955,198
Motor vehicle license	276,680	276,103	577	Fire protection	427,096	-	427,096
Other taxes	685,002	546,409	138,593	Correction	926,721	643,354	283,367
Charges and miscellaneous general revenue	6,409,211	3,363,649	3,045,541	Capital outlay	143,227	72,000	71,227
Current charges	4,054,748	1,976,855	2,077,872	Protective inspection and regulation	139,685	88,540	51,145
Education	1,441,330	1,095,733	345,576	Environment and housing:			
Institutions of higher education	1,269,007	1,086,605	182,402	Natural resources	422,761	280,585	142,176
School lunch sales (gross)	117,675	-	117,675	Capital outlay	45,105	26,920	18,185
Hospitals	551,390	462,437	88,953	Parks and recreation	491,541	49,379	442,162
Highways	41,696	22,496	19,200	Capital outlay	141,581	2,543	139,038
Air transportation (airports)	59,828	-	59,828	Housing and community development	331,012	17,803	313,209
Parking facilities	30,974	-	30,974	Sewerage	585,342	424	584,918
Sea and inland port facilities	5,102	-	5,102	Capital outlay	103,037	50	102,987
Natural resources	64,221	55,078	9,143	Solid waste management	378,575	112,405	266,170
Parks and recreation	120,681	11,803	108,878	Capital outlay	12,657	298	12,359
Housing and community development	98,898	11,578	87,320	Governmental administration:			
Sewerage	510,603	-	510,603	Financial administration	420,166	238,134	182,032
Solid waste management	112,534	1,049	111,485	Judicial and legal	425,256	197,841	227,415
Other charges	1,017,491	316,681	700,810	General public buildings	251,607	26,288	225,319
Miscellaneous general revenue	2,354,463	1,386,794	967,669	Other governmental administration	300,910	59,494	241,416
Interest earnings	1,167,407	682,586	484,821	Interest on general debt	1,282,934	657,337	625,597
Special assessments	104,045	17,501	86,544	General expenditure, n.e.c.			
Sale of property	10,860	6,470	4,390	Miscellaneous commercial activities	7,849	-	7,849
Other general revenue	1,072,151	680,237	391,914	Other and unallocable	1,121,820	623,778	498,042
Utility revenue	831,452	-	831,452	Utility expenditure	1,092,868	-	1,092,868
Water supply	297,006	-	297,006	Capital outlay	142,817	-	142,817
Electric power	477,707	-	477,707	Water supply	410,035	-	410,035
Gas supply	906	-	906	Electric power	472,571	-	472,571
Transit	55,833	-	55,833	Gas supply	-	-	-
Liquor store revenue	175	-	175	Transit	210,262	-	210,262
Insurance trust revenue	9,512,784	9,071,983	440,801	Liquor store expenditure	185	-	185
Unemployment compensation	538,217	538,217	-	Insurance trust expenditure	2,364,277	2,151,030	213,247
Employee retirement	8,928,674	8,487,873	440,801	Unemployment compensation	449,429	449,429	-
Workers' compensation	456	456	-	Employee retirement	1,884,692	1,671,445	213,247
Other insurance trust revenue	45,437	45,437	-	Workers' compensation	2,309	2,309	-
Expenditure¹	31,673,392	20,465,757	18,959,835	Other insurance trust	27,847	27,847	-
By character and object:				Debt outstanding	24,642,934	11,225,124	13,417,810
Intergovernmental expenditure ¹	172,807	7,887,652	37,355	Short-term	667,852	-	667,852
Direct expenditure	31,500,585	12,578,105	18,922,480	Long-term	23,975,082	11,225,124	12,749,958
Current operations	23,473,781	8,213,892	15,259,889	Full faith and credit	12,621,436	3,415,757	9,205,679
Capital outlay	3,861,424	1,122,534	2,738,890	Nonguaranteed	11,353,646	7,809,367	3,544,279
Construction	2,941,221	908,734	2,032,487	Long-term debt by purpose			
Other capital outlay	920,203	213,800	706,403	Public debt for private purposes	6,881,461	6,469,752	411,709
Assistance and subsidies	466,837	433,312	33,525	Education	4,176,780	450	4,176,330
Interest on debt	1,334,266	657,337	676,929	Utilities	1,118,123	-	1,118,123
Insurance benefits and repayments	2,364,277	2,151,030	213,247	Other	11,798,718	4,754,922	7,043,796
Exhibit: Salaries and wages	9,934,106	2,562,874	7,371,232	Long-term debt issued	5,038,193	2,054,079	2,984,114
Direct expenditure by function	31,500,585	12,578,105	18,922,480	Long-term debt retired	3,550,664	1,549,693	2,000,971
Direct general expenditure	28,043,255	10,427,075	17,616,180	Cash and security holdings	81,709,573	67,834,020	13,875,553
Capital outlay	3,718,607	1,122,534	2,596,073	Insurance trust funds	61,495,648	56,767,363	4,728,285
Other direct general expenditure	24,324,648	9,304,541	15,020,107	Unemployment compensation	1,710,713	1,710,713	-
Education services:				Employee retirement	59,567,311	54,839,026	4,728,285
Education	10,891,679	2,562,875	8,328,804	Workers' compensation	5,268	5,268	-
Capital outlay	1,272,900	190,020	1,082,880	Miscellaneous	212,356	212,356	-
Higher education	2,949,373	2,187,138	762,235	Other than insurance trust funds	20,213,925	11,066,657	9,147,268
Capital outlay	278,649	187,932	90,717	By purpose			
Elementary & secondary education	7,566,569	-	7,566,569	Offsets to debt	7,641,607	6,629,617	1,011,990
Capital outlay	992,163	-	992,163	Bond funds	1,466,856	150,191	1,316,665
Other education	375,737	375,737	-	Other	11,105,462	4,286,849	6,818,613
Libraries	174,179	-	174,179				

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1998-99--Con.

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

Description	Wyoming			Description	Wyoming		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1999, in thousands)	480	480	480	Direct expenditure by function--Con.			
Personal Income (December 1998, in millions)	11,966	11,966	11,966	Direct general expenditure--Con.			
Revenue¹	4,421,879	3,092,259	2,056,672	Social services and income maintenance:			
General revenue¹	3,444,641	2,214,606	1,957,087	Public welfare	250,734	243,108	7,626
Intergovernmental revenue ¹	918,941	907,818	738,175	Cash assistance payments	4,620	4,620	-
From Federal Government	918,941	879,631	39,310	Vendor payments	193,771	193,771	-
From State government	-	-	698,865	Other public welfare	52,343	44,717	7,626
From local governments ¹	-	28,187	-	Hospitals	365,729	38,268	327,461
General revenue from own sources	2,525,700	1,306,788	1,218,912	Capital outlay	25,999	228	25,771
Taxes	1,357,106	811,648	545,458	Health	82,401	64,388	18,013
Property	522,697	99,226	423,471	Social insurance administration	15,993	15,993	-
Sales and gross receipts	526,024	428,557	97,467	Veterans' services	-	-	-
General sales	432,634	346,502	86,132	Transportation:			
Selective sales	93,390	82,055	11,335	Highways	397,146	321,982	75,164
Motor fuel	62,617	62,617	-	Capital outlay	269,091	240,422	28,669
Alcoholic beverage	1,268	1,268	-	Air transportation (airports)	15,852	873	14,979
Tobacco products	5,786	5,786	-	Parking facilities	369	-	369
Public utilities	11,257	2,047	9,210	Sea and inland port facilities	-	-	-
Other selective sales	12,462	10,337	2,125	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	93,477	17,880	75,597
Motor vehicle license	56,334	47,136	9,198	Fire protection	25,946	-	25,946
Other taxes	252,051	236,729	15,322	Correction	95,071	75,287	19,784
Charges and miscellaneous general revenue	1,168,594	495,140	673,454	Capital outlay	34,636	33,270	1,366
Current charges	605,845	105,740	500,105	Protective inspection and regulation	15,070	11,900	3,170
Education	118,008	76,588	41,420	Environment and housing:			
Institutions of higher education	104,068	75,500	28,568	Natural resources	123,769	97,788	25,981
School lunch sales (gross)	11,654	-	11,654	Capital outlay	32,653	30,372	2,281
Hospitals	315,876	9,296	306,580	Parks and recreation	47,521	10,344	37,177
Highways	1,829	1,676	153	Capital outlay	6,406	377	6,029
Air transportation (airports)	7,198	757	6,441	Housing and community development	10,152	4,430	5,722
Parking facilities	297	-	297	Sewerage	40,801	-	40,801
Sea and inland port facilities	-	-	-	Capital outlay	17,129	-	17,129
Natural resources	6,185	1,489	4,696	Solid waste management	26,920	-	26,920
Parks and recreation	9,268	31	9,237	Capital outlay	4,554	-	4,554
Housing and community development	1,427	1,148	279	Governmental administration:			
Sewerage	37,827	-	37,827	Financial administration	80,269	51,764	28,505
Solid waste management	26,059	75	25,984	Judicial and legal	49,851	30,957	18,894
Other charges	81,871	14,680	67,191	General public buildings	18,676	6,481	12,195
Miscellaneous general revenue	562,749	389,400	173,349	Other governmental administration	59,354	9,814	49,540
Interest earnings	410,078	310,841	99,237	Interest on general debt	126,356	60,905	65,451
Special assessments	38,509	-	38,509	General expenditure, n.e.c.			
Sale of property	5,024	2,240	2,784	Miscellaneous commercial activities	-	-	-
Other general revenue	109,138	76,319	32,819	Other and unallocable	128,436	37,969	90,467
Utility revenue	94,793	-	94,793	Utility expenditure	120,066	-	120,066
Water supply	61,525	-	61,525	Capital outlay	39,785	-	39,785
Electric power	33,268	-	33,268	Water supply	90,617	-	90,617
Gas supply	-	-	-	Electric power	29,449	-	29,449
Transit	-	-	-	Gas supply	-	-	-
Liquor store revenue	40,712	40,712	-	Transit	-	-	-
Insurance trust revenue	841,733	836,941	4,792	Liquor store expenditure	35,297	35,297	-
Unemployment compensation	33,954	33,954	-	Insurance trust expenditure	233,663	230,748	2,915
Employee retirement	786,502	781,710	4,792	Unemployment compensation	26,962	26,962	-
Workers' compensation	21,277	21,277	-	Employee retirement	135,147	132,232	2,915
Other insurance trust revenue	-	-	-	Workers' compensation	71,554	71,554	-
Expenditure¹	3,542,151	2,372,933	1,931,593	Other insurance trust	-	-	-
By character and object:				Debt outstanding	2,349,920	1,045,810	1,304,110
Intergovernmental expenditure ¹	1,072	762,009	1,438	Short-term	-	-	-
Direct expenditure	3,541,079	1,610,924	1,930,155	Long-term	2,349,920	1,045,810	1,304,110
Current operations	2,551,060	947,544	1,603,516	Full faith and credit	319,637	-	319,637
Capital outlay	595,939	344,135	251,804	Nonguaranteed	2,030,283	1,045,810	984,473
Construction	446,024	300,877	145,147	Long-term debt by purpose			
Other capital outlay	149,915	43,258	106,657	Public debt for private purposes	1,525,363	908,747	616,616
Assistance and subsidies	27,592	27,592	-	Education	249,596	26,410	223,186
Interest on debt	132,825	60,905	71,920	Utilities	282,232	-	282,232
Insurance benefits and repayments	233,663	230,748	2,915	Other	292,729	110,653	182,076
Exhibit: Salaries and wages	1,211,368	388,240	823,128	Long-term debt issued	384,020	268,353	115,667
Direct expenditure by function	3,541,079	1,610,924	1,930,155	Long-term debt retired	382,080	266,041	116,039
Direct general expenditure	3,152,053	1,344,879	1,807,174	Cash and security holdings	10,223,846	8,402,421	1,821,425
Capital outlay	556,154	344,135	212,019	Insurance trust funds	3,897,509	3,848,142	49,367
Other direct general expenditure	2,595,899	1,000,744	1,595,155	Unemployment compensation	164,399	164,399	-
Education services:				Employee retirement	3,449,687	3,400,320	49,367
Education	1,068,422	242,775	825,647	Workers' compensation	283,423	283,423	-
Capital outlay	95,832	19,002	76,830	Miscellaneous	-	-	-
Higher education	294,302	192,933	101,369	Other than insurance trust funds	6,326,337	4,554,279	1,772,058
Capital outlay	24,183	18,776	5,407	By purpose			
Elementary & secondary education	724,278	-	724,278	Offsets to debt	1,683,188	912,515	770,673
Capital outlay	71,423	-	71,423	Bond funds	93,725	49,517	44,208
Other education	49,842	49,842	-	Other	4,549,424	3,592,247	957,177
Libraries	13,738	1,973	11,765				

¹ Duplicative intergovernmental transactions are excluded.

Population source: Internet table. Population Estimates Program, released December 31, 1999.

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

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99

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

Description	United States Total		Description	United States Total	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.06	0.11	Social services and income maintenance:		
General revenue¹	0.07	0.13	Public welfare	0.02	0.11
Intergovernmental revenue ¹	0.09	0.15	Cash assistance payments	0.05	0.12
From Federal Government	0.09	0.78	Vendor payments	0.01	0.37
From State government	0.00	0.14	Other public welfare	0.07	0.17
From local governments ¹	0.00	0.00	Hospitals	0.42	0.71
General revenue from own sources	0.08	0.18	Capital outlay	1.77	2.67
Taxes	0.03	0.09	Health	0.63	1.32
Property	0.10	0.10	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	0.20	Veterans' services	0.00	0.00
General sales	0.05	0.25	Transportation:		
Selective sales	0.06	0.34	Highways	0.24	0.61
Motor fuel	0.03	1.07	Capital outlay	0.38	1.42
Alcoholic beverage	0.14	1.94	Air transportation (airports)	0.89	0.97
Tobacco products	0.01	0.49	Parking facilities	1.11	1.11
Public utilities	0.18	0.37	Sea and inland port facilities	2.44	3.29
Other selective sales	0.13	0.72	Transit subsidies	0.13	0.21
Individual income	0.04	0.46	Public safety:		
Corporate income	0.00	0.00	Police protection	0.16	0.19
Motor vehicle license	0.09	1.08	Fire protection	0.50	0.50
Other taxes	0.22	0.88	Correction	0.24	0.73
Charges and miscellaneous general revenue	0.26	0.46	Capital outlay	1.38	4.07
Current charges	0.40	0.65	Protective inspection and regulation	0.37	1.00
Education	0.01	0.06	Environment and housing:		
Institutions of higher education	0.00	0.02	Natural resources	0.52	2.06
School lunch sales (gross)	0.10	0.10	Capital outlay	2.51	8.35
Hospitals	1.03	1.54	Parks and recreation	0.66	0.79
Highways	0.22	0.61	Capital outlay	2.08	2.47
Air transportation (airports)	0.34	0.37	Housing and community development	0.83	0.92
Parking facilities	0.85	0.85	Sewerage	1.17	1.23
Sea and inland port facilities	2.97	4.11	Capital outlay	3.21	3.43
Natural resources	2.99	7.82	Solid waste management	0.48	0.55
Parks and recreation	1.48	1.80	Capital outlay	4.08	4.67
Housing and community development	1.93	2.16	Governmental administration:		
Sewerage	1.88	1.88	Financial administration	0.20	0.44
Solid waste management	0.69	0.72	Judicial and legal	0.11	0.20
Other charges	1.53	1.99	General public buildings	0.66	0.90
Miscellaneous general revenue	0.14	0.30	Other governmental administration	0.50	0.66
Interest earnings	0.15	0.30	Interest on general debt	0.16	0.27
Special assessments	1.98	2.02	General expenditure, n.e.c.		
Sale of property	2.56	3.42	Miscellaneous commercial activities	0.90	5.21
Other general revenue	0.21	0.54	Other and unallocable	0.39	0.66
Utility revenue	0.20	0.21	Utility expenditure	0.34	0.37
Water supply	0.54	0.54	Capital outlay	1.39	1.61
Electric power	0.12	0.12	Water supply	1.02	1.02
Gas supply	0.74	0.75	Electric power	0.15	0.16
Transit	0.08	0.09	Gas supply	0.55	0.55
Liquor store revenue	0.17	1.12	Transit	0.04	0.05
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.15	0.89
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
Expenditure¹	0.06	0.10	Debt outstanding	0.28	0.44
By character and object:			Short-term	1.21	1.43
Intergovernmental expenditure ¹	0.00	0.17	Long-term	0.28	0.44
Direct expenditure	0.06	0.11	Full faith and credit	0.42	0.57
Current operations	0.05	0.08	Nonguaranteed	0.34	0.60
Capital outlay	0.36	0.56	Long-term debt by purpose		
Construction	0.43	0.67	Public debt for private purposes	0.35	0.91
Other capital outlay	0.55	0.77	Education	0.35	0.50
Assistance and subsidies	0.03	0.12	Utilities	0.82	0.90
Interest on debt	0.14	0.22	Other	0.54	0.84
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.52	0.81
Exhibit: Salaries and wages	0.06	0.08	Long-term debt retired	0.55	0.86
Direct expenditure by function	0.06	0.11	Cash and security holdings	0.04	0.15
Direct general expenditure	0.06	0.11	Insurance trust funds	0.00	0.00
Capital outlay	0.33	0.53	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.05	0.08	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.04	0.06	Miscellaneous	0.00	0.00
Capital outlay	0.14	0.18	Other than insurance trust funds		
Higher education	0.01	0.04	By purpose	0.11	0.23
Capital outlay	0.05	0.34	Offsets to debt	0.17	0.40
Elementary & secondary education	0.06	0.06	Bond funds	0.56	0.74
Capital outlay	0.18	0.18	Other	0.16	0.33
Other education	0.00	0.00			
Libraries	1.13	1.19			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Alabama		Description	Alabama	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.24	0.50	Social services and income maintenance:		
General revenue¹	0.23	0.47	Public welfare	0.06	5.54
Intergovernmental revenue ¹	0.43	0.54	Cash assistance payments	0.00	0.00
From Federal Government	0.43	4.83	Vendor payments	0.01	64.61
From State government	0.00	0.27	Other public welfare	0.58	5.57
From local governments ¹	0.00	0.00	Hospitals	1.75	3.07
General revenue from own sources	0.26	0.66	Capital outlay	2.16	2.92
Taxes	0.16	0.52	Health	0.09	0.28
Property	0.78	0.90	Social insurance administration	0.00	0.00
Sales and gross receipts	0.22	0.77	Veterans' services	0.00	0.00
General sales	0.37	0.92	Transportation:		
Selective sales	0.29	2.89	Highways	0.93	2.24
Motor fuel	0.21	2.77	Capital outlay	1.08	7.06
Alcoholic beverage	0.42	2.14	Air transportation (airports)	0.99	1.00
Tobacco products	0.70	3.84	Parking facilities	0.00	0.00
Public utilities	0.88	16.47	Sea and inland port facilities	11.69	86.31
Other selective sales	0.50	3.60	Transit subsidies	2.54	2.54
Individual income	0.15	2.19	Public safety:		
Corporate income	0.00	0.00	Police protection	1.01	1.17
Motor vehicle license	0.39	3.96	Fire protection	1.20	1.20
Other taxes	0.72	1.72	Correction	1.56	4.86
Charges and miscellaneous general revenue	0.62	1.17	Capital outlay	15.12	22.09
Current charges	0.85	1.60	Protective inspection and regulation	0.70	1.96
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.07	2.61
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	1.54	2.57	Parks and recreation	3.83	4.08
Highways	0.00	0.00	Capital outlay	17.73	18.75
Air transportation (airports)	0.69	0.69	Housing and community development	4.03	4.06
Parking facilities	0.03	0.03	Sewerage	7.84	7.84
Sea and inland port facilities	0.63	28.33	Capital outlay	14.48	14.48
Natural resources	0.00	0.00	Solid waste management	2.77	2.83
Parks and recreation	1.20	1.62	Capital outlay	6.49	6.49
Housing and community development	3.31	3.44	Governmental administration:		
Sewerage	1.79	1.79	Financial administration	2.03	3.28
Solid waste management	2.65	2.65	Judicial and legal	0.83	2.40
Other charges	5.13	8.14	General public buildings	2.36	2.58
Miscellaneous general revenue	0.85	1.63	Other governmental administration	1.96	2.44
Interest earnings	0.44	0.92	Interest on general debt	0.53	0.77
Special assessments	2.79	2.79	General expenditure, n.e.c.		
Sale of property	71.01	74.43	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.49	2.72	Other and unallocable	1.73	2.50
Utility revenue	2.11	2.11	Utility expenditure	2.26	2.26
Water supply	7.52	7.52	Capital outlay	5.64	5.64
Electric power	0.25	0.25	Water supply	8.30	8.30
Gas supply	1.73	1.73	Electric power	0.09	0.09
Transit	1.01	1.01	Gas supply	1.88	1.88
Liquor store revenue	0.00	0.00	Transit	0.64	0.64
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.33	0.63	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	2.49	3.62
Intergovernmental expenditure ¹	0.00	23.00	Short-term	16.32	16.33
Direct expenditure	0.33	0.63	Long-term	2.47	3.61
Current operations	0.29	0.52	Full faith and credit	4.41	5.65
Capital outlay	1.83	2.76	Nonguaranteed	1.70	2.73
Construction	2.44	3.83	Long-term debt by purpose		
Other capital outlay	1.67	2.29	Public debt for private purposes	0.25	0.49
Assistance and subsidies	0.00	0.00	Education	0.09	0.19
Interest on debt	0.93	1.29	Utilities	10.71	10.71
Insurance benefits and repayments	0.00	0.00	Other	4.03	4.88
Exhibit: Salaries and wages	0.29	0.46	Long-term debt issued	3.82	6.70
Direct expenditure by function	0.33	0.63	Long-term debt retired	2.20	3.94
Direct general expenditure	0.34	0.65	Cash and security holdings	0.22	0.89
Capital outlay	1.95	3.09	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.26	0.52	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.01	0.01	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.62	1.06
Elementary & secondary education	0.01	0.01	Offsets to debt	0.50	0.90
Capital outlay	0.00	0.00	Bond funds	3.69	3.93
Other education	0.00	0.00	Other	0.87	1.61
Libraries	1.31	1.39			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Alaska		Description	Alaska	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.28	1.87	Social services and income maintenance:		
General revenue¹	0.31	1.80	Public welfare	0.01	1.16
Intergovernmental revenue ¹	1.55	4.44	Cash assistance payments	0.00	0.00
From Federal Government	1.55	13.40	Vendor payments	0.00	0.00
From State government	0.00	4.31	Other public welfare	0.06	1.16
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.29	1.17	Capital outlay	0.00	0.00
Taxes	0.76	1.57	Health	1.03	2.76
Property	0.32	0.34	Social insurance administration	0.00	0.00
Sales and gross receipts	4.19	7.81	Veterans' services	0.00	0.00
General sales	9.19	9.19	Transportation:		
Selective sales	0.33	1.97	Highways	0.29	1.11
Motor fuel	0.00	0.00	Capital outlay	0.07	0.21
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.24	2.18
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	7.46	7.46
Other selective sales	1.00	2.46	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	2.39	3.38
Motor vehicle license	0.20	0.88	Fire protection	2.48	2.48
Other taxes	0.04	1.44	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.14	0.97	Capital outlay	0.00	0.00
Current charges	0.76	1.36	Protective inspection and regulation	0.00	0.00
Education	0.16	0.62	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.81	0.81	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	1.48	1.70
Highways	0.00	0.00	Capital outlay	1.54	1.64
Air transportation (airports)	0.04	0.38	Housing and community development	14.87	22.76
Parking facilities	0.00	0.00	Sewerage	3.41	3.41
Sea and inland port facilities	1.60	1.60	Capital outlay	0.84	0.84
Natural resources	0.00	0.00	Solid waste management	11.41	11.41
Parks and recreation	0.00	0.00	Capital outlay	57.43	57.43
Housing and community development	6.43	10.47	Governmental administration:		
Sewerage	2.45	2.45	Financial administration	2.18	5.94
Solid waste management	2.61	2.61	Judicial and legal	0.13	1.45
Other charges	1.79	2.87	General public buildings	5.14	17.25
Miscellaneous general revenue	0.10	1.44	Other governmental administration	1.88	2.86
Interest earnings	0.05	0.82	Interest on general debt	0.75	1.66
Special assessments	12.27	12.27	General expenditure, n.e.c.		
Sale of property	12.91	17.17	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.11	2.56	Other and unallocable	0.99	4.85
Utility revenue	3.64	4.12	Utility expenditure	2.21	2.45
Water supply	6.50	6.50	Capital outlay	0.12	0.13
Electric power	4.16	4.92	Water supply	1.95	1.95
Gas supply	0.00	0.00	Electric power	3.27	3.90
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.70	1.97	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.56	1.19
Intergovernmental expenditure ¹	0.00	0.07	Short-term	0.00	0.00
Direct expenditure	0.71	1.98	Long-term	0.56	1.19
Current operations	0.82	2.30	Full faith and credit	0.16	0.21
Capital outlay	1.75	3.26	Nonguaranteed	0.84	2.54
Construction	2.09	3.58	Long-term debt by purpose		
Other capital outlay	1.69	4.85	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.65	1.39	Utilities	0.77	1.25
Insurance benefits and repayments	0.00	0.00	Other	1.76	2.59
Exhibit: Salaries and wages	0.96	1.72	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.71	1.98	Long-term debt retired	0.34	0.64
Direct general expenditure	0.72	1.98	Cash and security holdings	0.05	0.83
Capital outlay	1.88	3.73	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.67	1.98	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	2.57	4.14	Workers' compensation	0.00	0.00
Capital outlay	2.94	4.68	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.06	0.99
Elementary & secondary education	3.32	4.20	Offsets to debt	0.01	0.04
Capital outlay	3.13	4.68	Bond funds	0.01	0.01
Other education	0.00	0.00	Other	0.07	2.00
Libraries	3.20	3.92			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Arizona		Description	Arizona	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.14	0.23	Social services and income maintenance:		
General revenue¹	0.15	0.23	Public welfare	0.45	1.78
Intergovernmental revenue ¹	0.20	0.29	Cash assistance payments	0.00	0.00
From Federal Government	0.20	1.42	Vendor payments	0.00	0.00
From State government	0.00	0.23	Other public welfare	1.98	8.63
From local governments ¹	0.00	0.00	Hospitals	1.17	1.46
General revenue from own sources	0.19	0.44	Capital outlay	94.48	100.00
Taxes	0.17	0.48	Health	1.95	8.51
Property	0.32	0.34	Social insurance administration	0.00	0.00
Sales and gross receipts	0.23	1.07	Veterans' services	0.00	0.00
General sales	0.28	1.21	Transportation:		
Selective sales	0.16	0.95	Highways	1.09	3.19
Motor fuel	0.00	0.00	Capital outlay	1.60	6.24
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.96	0.96
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.30	1.69	Sea and inland port facilities	0.00	0.00
Other selective sales	0.09	0.28	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.24	1.44
Motor vehicle license	2.14	915.70	Fire protection	2.66	2.66
Other taxes	5.12	9.96	Correction	0.45	2.19
Charges and miscellaneous general revenue	0.33	0.55	Capital outlay	0.44	8.47
Current charges	0.59	0.87	Protective inspection and regulation	3.60	7.06
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.14	1.99
School lunch sales (gross)	0.00	0.00	Capital outlay	0.14	0.16
Hospitals	0.00	0.00	Parks and recreation	0.87	0.95
Highways	0.00	0.00	Capital outlay	1.28	1.40
Air transportation (airports)	0.05	0.05	Housing and community development	0.90	0.91
Parking facilities	0.00	0.00	Sewerage	3.18	3.19
Sea and inland port facilities	0.00	0.00	Capital outlay	4.13	4.13
Natural resources	9.58	11.22	Solid waste management	1.98	2.30
Parks and recreation	2.17	2.46	Capital outlay	7.52	7.59
Housing and community development	4.75	5.00	Governmental administration:		
Sewerage	2.47	2.47	Financial administration	1.17	2.31
Solid waste management	0.99	0.99	Judicial and legal	0.24	0.31
Other charges	2.26	2.95	General public buildings	5.11	7.09
Miscellaneous general revenue	0.33	0.64	Other governmental administration	7.78	8.99
Interest earnings	0.43	0.72	Interest on general debt	0.71	0.85
Special assessments	4.16	4.16	General expenditure, n.e.c.		
Sale of property	1.81	6.87	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.52	1.23	Other and unallocable	2.09	3.55
Utility revenue	0.34	0.34	Utility expenditure	2.11	2.13
Water supply	0.99	0.99	Capital outlay	8.29	8.29
Electric power	0.14	0.14	Water supply	6.05	6.05
Gas supply	7.17	7.17	Electric power	0.03	0.03
Transit	0.67	0.67	Gas supply	1.33	1.33
Liquor store revenue	0.00	0.00	Transit	0.30	0.30
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.44	0.66	Debt outstanding	1.05	1.20
By character and object:			Short-term	7.92	7.92
Intergovernmental expenditure ¹	0.00	0.02	Long-term	1.05	1.19
Direct expenditure	0.44	0.67	Full faith and credit	0.61	0.62
Current operations	0.11	0.16	Nonguaranteed	1.56	1.90
Capital outlay	2.19	2.96	Long-term debt by purpose		
Construction	1.25	1.67	Public debt for private purposes	2.97	3.23
Other capital outlay	5.26	7.31	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	0.87	0.88
Interest on debt	0.59	0.67	Other	2.50	3.27
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.02	3.25
Exhibit: Salaries and wages	0.21	0.29	Long-term debt retired	2.02	2.36
Direct expenditure by function	0.44	0.67	Cash and security holdings	0.27	0.92
Direct general expenditure	0.31	0.47	Insurance trust funds	0.00	0.00
Capital outlay	1.41	2.02	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.12	0.18	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.14	0.18	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.01	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.80	1.09
Capital outlay	0.00	0.00	Offsets to debt	1.12	1.21
Elementary & secondary education	0.21	0.21	Bond funds	4.01	4.22
Capital outlay	0.01	0.01	Other	0.80	1.49
Other education	0.00	0.00			
Libraries	4.51	4.78			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Arkansas		Description	Arkansas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.27	0.68	Social services and income maintenance:		
General revenue¹	0.32	0.74	Public welfare	0.02	4.25
Intergovernmental revenue ¹	0.45	0.73	Cash assistance payments	0.00	0.00
From Federal Government	0.45	8.61	Vendor payments	0.00	0.00
From State government	0.00	0.54	Other public welfare	0.10	4.25
From local governments ¹	0.00	0.00	Hospitals	3.47	7.43
General revenue from own sources	0.39	1.21	Capital outlay	6.39	8.92
Taxes	0.20	0.85	Health	0.18	1.59
Property	0.48	0.71	Social insurance administration	0.00	0.00
Sales and gross receipts	0.37	1.99	Veterans' services	0.00	0.00
General sales	0.53	2.59	Transportation:		
Selective sales	0.38	3.26	Highways	0.91	2.64
Motor fuel	0.00	0.00	Capital outlay	1.49	9.84
Alcoholic beverage	0.00	0.00	Air transportation (airports)	5.23	5.25
Tobacco products	0.00	0.00	Parking facilities	0.98	0.98
Public utilities	3.61	3.61	Sea and inland port facilities	0.00	0.00
Other selective sales	0.03	0.50	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.76	0.94
Motor vehicle license	0.00	0.00	Fire protection	2.62	2.62
Other taxes	0.24	2.42	Correction	0.76	3.58
Charges and miscellaneous general revenue	1.17	2.37	Capital outlay	3.70	10.25
Current charges	1.75	3.39	Protective inspection and regulation	0.12	0.76
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.69	11.51
School lunch sales (gross)	0.00	0.00	Capital outlay	3.19	69.27
Hospitals	3.87	7.21	Parks and recreation	0.60	1.01
Highways	0.00	0.00	Capital outlay	1.57	2.39
Air transportation (airports)	1.24	1.24	Housing and community development	9.24	9.55
Parking facilities	4.36	4.36	Sewerage	2.21	2.40
Sea and inland port facilities	0.00	0.00	Capital outlay	12.01	13.55
Natural resources	9.04	78.25	Solid waste management	1.88	2.06
Parks and recreation	1.42	2.73	Capital outlay	11.13	11.92
Housing and community development	67.27	67.27	Governmental administration:		
Sewerage	1.52	1.52	Financial administration	2.22	6.60
Solid waste management	6.15	6.15	Judicial and legal	2.18	4.63
Other charges	1.85	3.16	General public buildings	3.22	3.80
Miscellaneous general revenue	0.75	1.66	Other governmental administration	2.68	4.10
Interest earnings	0.46	0.93	Interest on general debt	0.52	0.78
Special assessments	1.15	1.15	General expenditure, n.e.c.		
Sale of property	62.06	62.06	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.27	3.27	Other and unallocable	3.41	5.62
Utility revenue	1.02	1.02	Utility expenditure	1.16	1.16
Water supply	2.45	2.45	Capital outlay	7.30	7.30
Electric power	0.18	0.18	Water supply	2.64	2.64
Gas supply	12.27	12.27	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.35	0.75	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.67	2.60
Intergovernmental expenditure ¹	0.00	0.00	Short-term	3.42	3.43
Direct expenditure	0.35	0.75	Long-term	1.67	2.61
Current operations	0.35	0.72	Full faith and credit	1.37	1.78
Capital outlay	1.33	2.80	Nonguaranteed	2.23	3.72
Construction	1.25	3.08	Long-term debt by purpose		
Other capital outlay	3.10	4.80	Public debt for private purposes	2.51	4.57
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.59	0.85	Utilities	8.67	8.67
Insurance benefits and repayments	0.00	0.00	Other	4.21	5.99
Exhibit: Salaries and wages	0.26	0.44	Long-term debt issued	1.53	3.40
Direct expenditure by function	0.35	0.75	Long-term debt retired	2.03	4.86
Direct general expenditure	0.37	0.79	Cash and security holdings	0.21	0.91
Capital outlay	1.28	2.84	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.34	0.73	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.51	0.97
Elementary & secondary education	0.00	0.00	Offsets to debt	0.28	0.50
Capital outlay	0.00	0.00	Bond funds	3.94	5.18
Other education	0.00	0.00	Other	0.82	1.83
Libraries	16.64	18.08			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	California		Description	California	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.34	0.56	Social services and income maintenance:		
General revenue¹	0.44	0.66	Public welfare	0.03	0.09
Intergovernmental revenue ¹	0.24	0.17	Cash assistance payments	0.15	0.15
From Federal Government	0.24	1.80	Vendor payments	0.00	0.04
From State government	0.00	0.08	Other public welfare	0.09	0.13
From local governments ¹	0.00	0.00	Hospitals	0.85	1.28
General revenue from own sources	0.54	1.26	Capital outlay	9.77	16.79
Taxes	0.08	0.25	Health	0.17	0.29
Property	0.20	0.23	Social insurance administration	0.00	0.00
Sales and gross receipts	0.10	0.46	Veterans' services	0.00	0.00
General sales	0.14	0.74	Transportation:		
Selective sales	0.29	0.86	Highways	1.24	2.32
Motor fuel	0.00	0.00	Capital outlay	2.96	5.94
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.19	0.19
Tobacco products	0.00	0.00	Parking facilities	5.17	5.17
Public utilities	0.41	0.42	Sea and inland port facilities	0.36	0.36
Other selective sales	0.98	2.41	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.52	0.58
Motor vehicle license	0.00	0.00	Fire protection	0.83	0.83
Other taxes	0.95	1.69	Correction	0.18	0.42
Charges and miscellaneous general revenue	1.79	2.55	Capital outlay	2.98	6.23
Current charges	2.69	3.75	Protective inspection and regulation	1.28	2.91
Education	0.07	0.29	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.84	2.37
School lunch sales (gross)	0.03	0.03	Capital outlay	4.15	24.64
Hospitals	8.02	12.37	Parks and recreation	2.08	2.26
Highways	0.12	0.33	Capital outlay	7.63	7.93
Air transportation (airports)	0.39	0.39	Housing and community development	2.00	2.07
Parking facilities	4.56	4.56	Sewerage	5.63	5.76
Sea and inland port facilities	7.37	7.37	Capital outlay	14.86	14.86
Natural resources	7.32	14.38	Solid waste management	1.04	1.45
Parks and recreation	7.26	7.91	Capital outlay	3.26	3.35
Housing and community development	7.54	8.91	Governmental administration:		
Sewerage	14.16	14.16	Financial administration	0.54	1.18
Solid waste management	2.85	2.85	Judicial and legal	0.12	0.19
Other charges	6.44	7.15	General public buildings	0.04	0.04
Miscellaneous general revenue	0.62	0.91	Other governmental administration	1.73	2.06
Interest earnings	0.56	0.85	Interest on general debt	0.52	0.79
Special assessments	2.80	2.93	General expenditure, n.e.c.		
Sale of property	8.03	8.79	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.19	1.83	Other and unallocable	1.75	3.12
Utility revenue	0.93	0.94	Utility expenditure	1.21	1.22
Water supply	2.09	2.09	Capital outlay	4.82	4.82
Electric power	0.06	0.07	Water supply	3.03	3.03
Gas supply	0.00	0.00	Electric power	0.01	0.01
Transit	0.53	0.53	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.11	0.11
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.21	0.32	Debt outstanding	1.52	2.24
By character and object:			Short-term	0.91	0.91
Intergovernmental expenditure ¹	0.00	0.00	Long-term	1.53	2.26
Direct expenditure	0.21	0.32	Full faith and credit	2.82	5.07
Current operations	0.14	0.21	Nonguaranteed	1.64	2.30
Capital outlay	1.72	2.10	Long-term debt by purpose		
Construction	2.11	2.54	Public debt for private purposes	1.47	4.70
Other capital outlay	1.11	1.40	Education	0.00	0.00
Assistance and subsidies	0.12	0.15	Utilities	4.39	4.39
Interest on debt	0.45	0.62	Other	2.73	3.36
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.98	3.11
Exhibit: Salaries and wages	0.19	0.24	Long-term debt retired	2.72	3.89
Direct expenditure by function	0.21	0.32	Cash and security holdings	0.11	0.28
Direct general expenditure	0.20	0.30	Insurance trust funds	0.00	0.00
Capital outlay	1.55	1.97	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.13	0.21	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.01	0.02	Miscellaneous	0.00	0.00
Capital outlay	0.10	0.13	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.34	0.54
Capital outlay	0.00	0.00	Offsets to debt	0.95	2.13
Elementary & secondary education	0.02	0.02	Bond funds	1.65	2.45
Capital outlay	0.14	0.14	Other	0.58	0.84
Other education	0.00	0.00			
Libraries	1.02	1.04			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Colorado		Description	Colorado	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.39	0.72	Social services and income maintenance:		
General revenue¹	0.45	0.79	Public welfare	0.25	1.47
Intergovernmental revenue ¹	0.43	1.15	Cash assistance payments	2.18	2.18
From Federal Government	0.43	3.70	Vendor payments	0.05	2.00
From State government	0.00	1.21	Other public welfare	0.63	1.80
From local governments ¹	0.00	0.00	Hospitals	4.31	5.70
General revenue from own sources	0.53	1.05	Capital outlay	5.81	6.58
Taxes	0.66	1.44	Health	0.71	1.99
Property	2.23	2.23	Social insurance administration	0.00	0.00
Sales and gross receipts	0.48	1.12	Veterans' services	0.00	0.00
General sales	0.58	1.17	Transportation:		
Selective sales	0.24	1.29	Highways	0.80	1.61
Motor fuel	0.00	0.00	Capital outlay	0.94	2.44
Alcoholic beverage	0.00	0.00	Air transportation (airports)	1.98	1.99
Tobacco products	0.26	10.46	Parking facilities	2.14	2.14
Public utilities	1.80	1.94	Sea and inland port facilities	0.00	0.00
Other selective sales	0.63	2.15	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.69	0.76
Motor vehicle license	0.27	1.66	Fire protection	3.60	3.60
Other taxes	3.81	7.37	Correction	3.10	12.31
Charges and miscellaneous general revenue	0.65	1.06	Capital outlay	2.06	30.45
Current charges	0.85	1.31	Protective inspection and regulation	0.84	2.85
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	6.33	32.05
School lunch sales (gross)	0.00	0.00	Capital outlay	31.70	99.19
Hospitals	4.97	5.42	Parks and recreation	1.49	1.62
Highways	1.78	2.00	Capital outlay	4.28	4.84
Air transportation (airports)	0.11	0.11	Housing and community development	4.03	4.59
Parking facilities	1.61	1.61	Sewerage	8.91	8.91
Sea and inland port facilities	0.00	0.00	Capital outlay	20.23	20.23
Natural resources	4.49	12.68	Solid waste management	3.71	4.38
Parks and recreation	4.79	4.85	Capital outlay	7.99	9.61
Housing and community development	4.57	5.70	Governmental administration:		
Sewerage	4.95	4.95	Financial administration	1.33	2.18
Solid waste management	6.31	6.71	Judicial and legal	0.37	0.77
Other charges	1.46	1.81	General public buildings	0.75	0.79
Miscellaneous general revenue	0.97	1.79	Other governmental administration	1.85	2.14
Interest earnings	1.43	2.43	Interest on general debt	4.52	5.85
Special assessments	4.87	4.87	General expenditure, n.e.c.		
Sale of property	7.26	7.75	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.44	3.18	Other and unallocable	2.49	5.41
Utility revenue	1.30	1.30	Utility expenditure	3.82	3.83
Water supply	2.32	2.32	Capital outlay	11.34	11.34
Electric power	0.95	0.95	Water supply	8.65	8.73
Gas supply	1.18	1.18	Electric power	1.39	1.39
Transit	0.29	0.29	Gas supply	0.01	0.01
Liquor store revenue	0.00	0.00	Transit	0.20	0.20
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
Expenditure¹	0.54	0.91	Debt outstanding	4.24	5.19
By character and object:			Short-term	2.28	2.28
Intergovernmental expenditure ¹	0.00	25.50	Long-term	4.24	5.20
Direct expenditure	0.54	0.91	Full faith and credit	11.22	11.22
Current operations	0.34	0.57	Nonguaranteed	1.22	1.74
Capital outlay	2.07	3.08	Long-term debt by purpose		
Construction	2.84	4.25	Public debt for private purposes	0.03	0.08
Other capital outlay	2.07	3.01	Education	0.00	0.00
Assistance and subsidies	1.09	2.18	Utilities	4.02	4.14
Interest on debt	3.93	4.92	Other	9.17	9.49
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.27	4.34
Exhibit: Salaries and wages	0.32	0.46	Long-term debt retired	2.31	2.87
Direct expenditure by function	0.54	0.91	Cash and security holdings	0.50	1.40
Direct general expenditure	0.48	0.81	Insurance trust funds	0.00	0.00
Capital outlay	1.23	1.99	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.50	0.86	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	1.11	1.87
Capital outlay	0.00	0.00	Offsets to debt	1.00	2.26
Elementary & secondary education	0.00	0.00	Bond funds	1.32	1.76
Capital outlay	0.00	0.00	Other	1.68	2.65
Other education	0.00	0.00			
Libraries	0.86	0.87			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Connecticut		Description	Connecticut	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.09	0.30	Social services and income maintenance:		
General revenue¹	0.09	0.33	Public welfare	0.02	0.62
Intergovernmental revenue ¹	0.33	0.54	Cash assistance payments	0.02	2.76
From Federal Government	0.33	3.72	Vendor payments	0.00	0.01
From State government	0.00	0.86	Other public welfare	0.14	0.75
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.12	0.34	Capital outlay	0.00	0.00
Taxes	0.08	0.22	Health	0.37	1.54
Property	0.20	0.20	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.51	1.36
Motor fuel	0.00	0.00	Capital outlay	0.58	3.88
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.03	0.03
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.01	99.90	Public safety:		
Corporate income	0.00	0.00	Police protection	0.28	0.35
Motor vehicle license	0.00	0.00	Fire protection	4.47	4.47
Other taxes	0.88	5.79	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.60	1.87	Capital outlay	0.00	0.00
Current charges	1.12	3.16	Protective inspection and regulation	0.52	2.91
Education	0.58	4.36	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	3.91	3.91	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.88	1.02
Highways	5.85	41.84	Capital outlay	3.74	7.79
Air transportation (airports)	0.27	3.53	Housing and community development	2.45	2.80
Parking facilities	0.09	0.09	Sewerage	1.30	1.30
Sea and inland port facilities	0.00	0.00	Capital outlay	4.74	4.74
Natural resources	0.00	0.00	Solid waste management	0.76	1.48
Parks and recreation	2.30	2.47	Capital outlay	3.93	14.00
Housing and community development	22.31	24.90	Governmental administration:		
Sewerage	4.33	4.33	Financial administration	1.25	4.14
Solid waste management	0.70	3.00	Judicial and legal	0.09	0.75
Other charges	1.75	2.71	General public buildings	0.94	1.09
Miscellaneous general revenue	0.38	1.31	Other governmental administration	0.71	0.96
Interest earnings	0.52	1.78	Interest on general debt	0.41	2.03
Special assessments	4.96	4.96	General expenditure, n.e.c.		
Sale of property	1.40	2.36	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.62	2.42	Other and unallocable	0.98	2.14
Utility revenue	0.17	0.18	Utility expenditure	1.98	2.80
Water supply	0.42	0.42	Capital outlay	7.69	15.93
Electric power	0.00	0.00	Water supply	6.68	6.68
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.20	0.45	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.65	3.05
Intergovernmental expenditure ¹	0.00	29.47	Short-term	14.40	14.40
Direct expenditure	0.20	0.45	Long-term	0.62	3.03
Current operations	0.20	0.39	Full faith and credit	0.76	3.22
Capital outlay	1.80	3.36	Nonguaranteed	0.93	6.22
Construction	2.26	4.67	Long-term debt by purpose		
Other capital outlay	3.16	4.83	Public debt for private purposes	0.91	33.72
Assistance and subsidies	0.02	2.76	Education	3.49	6.57
Interest on debt	0.40	1.79	Utilities	2.28	2.28
Insurance benefits and repayments	0.00	0.00	Other	0.52	2.77
Exhibit: Salaries and wages	0.59	0.95	Long-term debt issued	0.54	3.16
Direct expenditure by function	0.20	0.45	Long-term debt retired	0.52	2.49
Direct general expenditure	0.22	0.47	Cash and security holdings	0.17	0.85
Capital outlay	1.84	3.40	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.18	0.39	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.54	0.69	Workers' compensation	0.00	0.00
Capital outlay	5.49	6.76	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.44	2.00
Elementary & secondary education	0.69	0.69	Offsets to debt	0.43	23.99
Capital outlay	6.76	6.76	Bond funds	4.65	6.11
Other education	0.00	0.00	Other	1.36	2.47
Libraries	5.44	6.22			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Delaware		Description	Delaware	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.12	0.46	Social services and income maintenance:		
General revenue¹	0.10	0.37	Public welfare	0.02	14.21
Intergovernmental revenue ¹	0.01	0.18	Cash assistance payments	0.00	0.00
From Federal Government	0.01	0.19	Vendor payments	0.00	0.00
From State government	0.00	0.18	Other public welfare	0.06	14.21
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.12	0.63	Capital outlay	0.00	0.00
Taxes	0.13	0.74	Health	0.00	0.00
Property	0.93	0.93	Social insurance administration	0.00	0.00
Sales and gross receipts	0.03	2.87	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.03	2.87	Highways	0.20	0.81
Motor fuel	0.00	0.00	Capital outlay	0.05	0.40
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.08	1.20	Sea and inland port facilities	0.00	0.00
Other selective sales	0.06	4.87	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.41	2.35
Motor vehicle license	0.00	0.00	Fire protection	0.27	0.27
Other taxes	0.04	0.67	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.22	1.01	Capital outlay	0.00	0.00
Current charges	0.32	1.06	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	4.53	42.05
School lunch sales (gross)	0.00	0.00	Capital outlay	0.17	12.21
Hospitals	0.00	0.00	Parks and recreation	0.17	0.70
Highways	0.00	0.00	Capital outlay	0.07	0.69
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	1.61	1.61
Sea and inland port facilities	0.00	0.00	Capital outlay	2.84	2.84
Natural resources	0.00	0.00	Solid waste management	1.11	4.99
Parks and recreation	0.00	0.00	Capital outlay	0.36	4.30
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	1.63	1.63	Financial administration	0.88	3.80
Solid waste management	1.01	9.74	Judicial and legal	0.00	0.00
Other charges	0.57	2.22	General public buildings	0.00	0.00
Miscellaneous general revenue	0.17	1.22	Other governmental administration	0.00	0.00
Interest earnings	0.25	1.22	Interest on general debt	0.16	0.71
Special assessments	99.10	99.10	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.39	2.93	Other and unallocable	0.53	3.45
Utility revenue	2.47	2.62	Utility expenditure	1.57	2.18
Water supply	2.95	2.95	Capital outlay	0.17	0.32
Electric power	3.25	3.25	Water supply	3.42	3.42
Gas supply	0.00	0.00	Electric power	2.55	2.55
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.14	0.41	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.29	1.19
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.14	0.41	Long-term	0.29	1.21
Current operations	0.18	0.48	Full faith and credit	1.08	2.36
Capital outlay	0.09	0.34	Nonguaranteed	0.01	0.08
Construction	0.03	0.11	Long-term debt by purpose		
Other capital outlay	0.34	1.52	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.34	1.45	Utilities	0.52	0.52
Insurance benefits and repayments	0.00	0.00	Other	0.78	2.22
Exhibit: Salaries and wages	0.14	0.31	Long-term debt issued	0.01	0.04
Direct expenditure by function	0.14	0.41	Long-term debt retired	0.07	0.30
Direct general expenditure	0.13	0.37	Cash and security holdings	0.10	0.83
Capital outlay	0.10	0.35	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.42	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.20	1.15
Elementary & secondary education	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.38	1.88
Libraries	1.39	1.71			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	District of Columbia		Description	District of Columbia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.00	0.00	Social services and income maintenance:		
General revenue¹	0.00	0.00	Public welfare	0.00	0.00
Intergovernmental revenue ¹	.	.	Cash assistance payments	0.00	0.00
From Federal Government	.	.	Vendor payments	0.00	0.00
From State government	0.00	0.00	Other public welfare	0.00	0.00
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.00	0.00	Capital outlay	0.00	0.00
Taxes	0.00	0.00	Health	0.00	0.00
Property	0.00	0.00	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.00	0.00
Motor fuel	0.00	0.00	Capital outlay	0.00	0.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.00	0.00
Motor vehicle license	0.00	0.00	Fire protection	0.00	0.00
Other taxes	0.00	0.00	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.00	0.00	Capital outlay	0.00	0.00
Current charges	0.00	0.00	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.00	0.00
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	0.00	0.00
Parks and recreation	0.00	0.00	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.00	0.00
Solid waste management	0.00	0.00	Judicial and legal	0.00	0.00
Other charges	0.00	0.00	General public buildings	0.00	0.00
Miscellaneous general revenue	0.00	0.00	Other governmental administration	0.00	0.00
Interest earnings	0.00	0.00	Interest on general debt	0.00	0.00
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.00	0.00	Other and unallocable	0.00	0.00
Utility revenue	0.00	0.00	Utility expenditure	0.00	0.00
Water supply	0.00	0.00	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	0.00	0.00
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.00	0.00	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.00	0.00
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.00	0.00	Long-term	0.00	0.00
Current operations	0.00	0.00	Full faith and credit	0.00	0.00
Capital outlay	0.00	0.00	Nonguaranteed	0.00	0.00
Construction	0.00	0.00	Long-term debt by purpose		
Other capital outlay	0.00	0.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.00	0.00	Utilities	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Other	0.00	0.00
Exhibit: Salaries and wages	0.00	0.00	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.00	0.00	Long-term debt retired	0.00	0.00
Direct general expenditure	0.00	0.00	Cash and security holdings	0.00	0.00
Capital outlay	0.00	0.00	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.00	0.00	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.00	0.00
Elementary & secondary education	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.00	0.00
Libraries	0.00	0.00			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Florida		Description	Florida	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.26	0.43	Social services and income maintenance:		
General revenue¹	0.31	0.48	Public welfare	0.03	0.65
Intergovernmental revenue ¹	1.19	0.87	Cash assistance payments	0.00	0.00
From Federal Government	1.19	6.43	Vendor payments	0.02	21.57
From State government	0.00	0.42	Other public welfare	0.13	0.53
From local governments ¹	0.00	0.00	Hospitals	3.52	4.12
General revenue from own sources	0.28	0.55	Capital outlay	0.00	0.00
Taxes	0.10	0.25	Health	0.96	5.51
Property	0.22	0.23	Social insurance administration	0.00	0.00
Sales and gross receipts	0.14	1.02	Veterans' services	0.00	0.00
General sales	0.06	1.42	Transportation:		
Selective sales	0.44	1.20	Highways	1.30	3.82
Motor fuel	0.46	1.86	Capital outlay	1.67	6.32
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.21	0.21
Tobacco products	0.03	5.54	Parking facilities	1.28	1.28
Public utilities	1.11	1.64	Sea and inland port facilities	0.00	0.00
Other selective sales	1.39	3.73	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.93	1.03
Motor vehicle license	0.00	0.00	Fire protection	1.33	1.33
Other taxes	0.39	2.37	Correction	0.21	0.64
Charges and miscellaneous general revenue	0.82	1.16	Capital outlay	0.20	0.63
Current charges	1.38	1.67	Protective inspection and regulation	0.65	1.32
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.15	6.75
School lunch sales (gross)	0.00	0.00	Capital outlay	10.70	24.56
Hospitals	5.33	5.57	Parks and recreation	1.47	1.61
Highways	0.06	0.70	Capital outlay	4.29	4.60
Air transportation (airports)	2.85	2.85	Housing and community development	11.18	12.26
Parking facilities	0.35	0.35	Sewerage	3.85	3.85
Sea and inland port facilities	0.60	0.60	Capital outlay	10.91	10.91
Natural resources	0.23	0.25	Solid waste management	1.01	1.02
Parks and recreation	3.35	3.60	Capital outlay	5.11	5.20
Housing and community development	20.87	21.58	Governmental administration:		
Sewerage	2.04	2.04	Financial administration	0.82	1.41
Solid waste management	1.05	1.07	Judicial and legal	0.26	0.48
Other charges	4.37	5.51	General public buildings	3.03	4.79
Miscellaneous general revenue	0.42	0.76	Other governmental administration	2.53	3.77
Interest earnings	0.55	0.75	Interest on general debt	0.36	0.49
Special assessments	2.94	2.94	General expenditure, n.e.c.		
Sale of property	10.43	13.55	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.56	1.79	Other and unallocable	2.13	2.83
Utility revenue	0.64	0.65	Utility expenditure	1.45	1.46
Water supply	1.60	1.60	Capital outlay	6.81	6.92
Electric power	0.26	0.26	Water supply	3.30	3.30
Gas supply	2.96	2.96	Electric power	0.30	0.30
Transit	0.00	0.00	Gas supply	1.49	1.49
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.36	0.57	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.14	1.49
Intergovernmental expenditure ¹	0.00	0.02	Short-term	1.58	3.01
Direct expenditure	0.36	0.57	Long-term	1.14	1.49
Current operations	0.32	0.49	Full faith and credit	1.19	1.26
Capital outlay	1.85	2.68	Nonguaranteed	1.33	1.82
Construction	2.39	3.43	Long-term debt by purpose		
Other capital outlay	1.38	2.03	Public debt for private purposes	3.36	4.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.32	0.41	Utilities	3.41	3.41
Insurance benefits and repayments	0.00	0.00	Other	1.68	2.17
Exhibit: Salaries and wages	0.29	0.40	Long-term debt issued	3.56	5.13
Direct expenditure by function	0.36	0.57	Long-term debt retired	0.74	1.03
Direct general expenditure	0.37	0.58	Cash and security holdings	0.35	0.95
Capital outlay	1.62	2.45	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.32	0.51	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.83	1.17
Elementary & secondary education	0.00	0.00	Offsets to debt	1.71	2.15
Capital outlay	0.00	0.00	Bond funds	1.55	1.69
Other education	0.00	0.00	Other	1.00	1.65
Libraries	2.43	2.47			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Georgia		Description	Georgia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.25	0.48	Social services and income maintenance:		
General revenue¹	0.31	0.53	Public welfare	0.05	2.98
Intergovernmental revenue ¹	0.28	0.41	Cash assistance payments	0.00	0.00
From Federal Government	0.28	2.80	Vendor payments	0.00	0.00
From State government	0.00	0.38	Other public welfare	0.26	2.98
From local governments ¹	0.00	0.00	Hospitals	4.15	5.38
General revenue from own sources	0.37	0.76	Capital outlay	13.33	15.32
Taxes	0.25	0.60	Health	1.01	1.45
Property	0.48	0.49	Social insurance administration	0.00	0.00
Sales and gross receipts	0.52	1.35	Veterans' services	0.00	0.00
General sales	0.64	1.85	Transportation:		
Selective sales	0.25	0.67	Highways	2.32	6.31
Motor fuel	0.00	0.00	Capital outlay	2.29	9.15
Alcoholic beverage	0.65	1.48	Air transportation (airports)	0.57	0.57
Tobacco products	0.00	0.00	Parking facilities	9.31	9.31
Public utilities	2.31	2.31	Sea and inland port facilities	0.00	0.00
Other selective sales	0.14	0.24	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.87	1.01
Motor vehicle license	0.00	0.00	Fire protection	1.51	1.51
Other taxes	3.06	6.65	Correction	2.85	9.09
Charges and miscellaneous general revenue	1.32	2.03	Capital outlay	31.87	48.76
Current charges	2.04	2.88	Protective inspection and regulation	0.94	1.86
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.51	12.80
School lunch sales (gross)	0.00	0.00	Capital outlay	2.28	71.03
Hospitals	5.17	5.78	Parks and recreation	2.07	2.76
Highways	0.00	0.00	Capital outlay	6.53	7.28
Air transportation (airports)	0.16	0.16	Housing and community development	3.77	3.84
Parking facilities	0.14	0.14	Sewerage	2.69	2.69
Sea and inland port facilities	0.00	0.00	Capital outlay	5.86	5.86
Natural resources	0.00	0.00	Solid waste management	4.41	4.61
Parks and recreation	0.50	1.22	Capital outlay	10.79	14.66
Housing and community development	4.57	4.64	Governmental administration:		
Sewerage	0.74	0.74	Financial administration	0.36	0.86
Solid waste management	3.38	3.40	Judicial and legal	0.69	0.92
Other charges	2.59	3.40	General public buildings	8.69	11.36
Miscellaneous general revenue	0.58	1.05	Other governmental administration	2.75	3.05
Interest earnings	1.01	1.45	Interest on general debt	0.92	1.44
Special assessments	1.05	1.05	General expenditure, n.e.c.		
Sale of property	13.30	15.30	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.69	1.60	Other and unallocable	1.86	3.28
Utility revenue	0.63	0.63	Utility expenditure	1.69	1.69
Water supply	0.72	0.72	Capital outlay	7.01	7.01
Electric power	0.81	0.81	Water supply	3.90	3.90
Gas supply	2.31	2.31	Electric power	1.13	1.13
Transit	0.00	0.00	Gas supply	4.45	4.45
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.45	0.75	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.93	1.22
Intergovernmental expenditure ¹	0.00	2.52	Short-term	14.32	14.32
Direct expenditure	0.45	0.75	Long-term	0.94	1.23
Current operations	0.42	0.67	Full faith and credit	0.62	1.26
Capital outlay	1.73	2.66	Nonguaranteed	1.38	1.51
Construction	2.08	3.35	Long-term debt by purpose		
Other capital outlay	2.40	3.35	Public debt for private purposes	1.91	2.75
Assistance and subsidies	0.00	0.00	Education	0.88	0.88
Interest on debt	0.66	0.88	Utilities	1.40	1.40
Insurance benefits and repayments	0.00	0.00	Other	1.86	4.09
Exhibit: Salaries and wages	0.22	0.30	Long-term debt issued	4.54	6.13
Direct expenditure by function	0.45	0.75	Long-term debt retired	1.98	2.69
Direct general expenditure	0.49	0.83	Cash and security holdings	0.26	0.90
Capital outlay	1.70	2.81	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.43	0.73	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.76	1.13
Elementary & secondary education	0.00	0.00	Offsets to debt	0.54	0.71
Capital outlay	0.00	0.00	Bond funds	3.38	5.18
Other education	0.00	0.00	Other	1.00	1.58
Libraries	0.85	0.88			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Hawaii		Description	Hawaii	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.00	0.00	Social services and income maintenance:		
General revenue¹	0.00	0.00	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.00	0.01	Cash assistance payments	0.00	0.00
From Federal Government	0.00	0.00	Vendor payments	0.00	0.00
From State government	0.00	0.02	Other public welfare	0.00	0.00
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.00	0.00	Capital outlay	0.00	0.00
Taxes	0.00	0.00	Health	0.00	0.00
Property	0.00	0.00	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.00	0.00
Motor fuel	0.00	0.00	Capital outlay	0.00	0.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.00	0.00
Motor vehicle license	0.00	0.00	Fire protection	0.00	0.00
Other taxes	0.00	0.00	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.00	0.00	Capital outlay	0.00	0.00
Current charges	0.00	0.00	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.08	1.89
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.00	0.00
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.08	102.08	Solid waste management	0.00	0.00
Parks and recreation	0.00	0.00	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.00	0.00
Solid waste management	0.00	0.00	Judicial and legal	0.00	0.00
Other charges	0.00	0.00	General public buildings	0.00	0.00
Miscellaneous general revenue	0.00	0.00	Other governmental administration	0.00	0.00
Interest earnings	0.00	0.00	Interest on general debt	0.00	0.00
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.00	0.00	Other and unallocable	0.00	0.00
Utility revenue	0.00	0.00	Utility expenditure	0.00	0.00
Water supply	0.00	0.00	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	0.00	0.00
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.00	0.00	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.00	0.00
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.00	0.00	Long-term	0.00	0.00
Current operations	0.00	0.01	Full faith and credit	0.00	0.00
Capital outlay	0.00	0.00	Nonguaranteed	0.00	0.00
Construction	0.00	0.00	Long-term debt by purpose		
Other capital outlay	0.00	0.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.00	0.00	Utilities	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Other	0.00	0.00
Exhibit: Salaries and wages	0.00	0.01	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.00	0.00	Long-term debt retired	0.00	0.00
Direct general expenditure	0.00	0.00	Cash and security holdings	0.00	0.00
Capital outlay	0.00	0.00	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.00	0.01	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.00	0.00
Elementary & secondary education	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.00	0.00
Libraries	0.00	0.00			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Idaho		Description	Idaho	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.18	0.40	Social services and income maintenance:		
General revenue¹	0.23	0.45	Public welfare	0.04	0.93
Intergovernmental revenue ¹	0.29	0.38	Cash assistance payments	0.03	9.23
From Federal Government	0.29	4.13	Vendor payments	0.05	2.07
From State government	0.00	0.21	Other public welfare	0.05	0.43
From local governments ¹	0.00	0.00	Hospitals	3.30	3.67
General revenue from own sources	0.27	0.71	Capital outlay	7.31	7.60
Taxes	0.09	0.33	Health	0.62	1.73
Property	0.35	0.35	Social insurance administration	0.00	0.00
Sales and gross receipts	0.05	3.91	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.16	3.91	Highways	1.80	4.45
Motor fuel	0.00	0.00	Capital outlay	3.55	13.64
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.78	0.83
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.04	1.35	Sea and inland port facilities	62.49	62.49
Other selective sales	0.83	16.60	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.89	1.09
Motor vehicle license	0.28	6.38	Fire protection	2.18	2.18
Other taxes	0.32	1.38	Correction	0.53	2.82
Charges and miscellaneous general revenue	0.74	1.31	Capital outlay	1.68	30.51
Current charges	1.24	1.84	Protective inspection and regulation	0.34	1.49
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.94	15.91
School lunch sales (gross)	0.00	0.00	Capital outlay	12.00	37.35
Hospitals	2.77	2.88	Parks and recreation	0.48	0.60
Highways	0.08	0.36	Capital outlay	1.10	1.38
Air transportation (airports)	1.04	1.05	Housing and community development	3.89	4.52
Parking facilities	1.03	1.03	Sewerage	2.37	3.09
Sea and inland port facilities	25.70	25.70	Capital outlay	6.41	6.53
Natural resources	10.02	62.20	Solid waste management	0.74	0.75
Parks and recreation	0.83	0.85	Capital outlay	1.18	1.18
Housing and community development	0.35	0.46	Governmental administration:		
Sewerage	2.46	2.46	Financial administration	0.65	2.06
Solid waste management	1.26	1.26	Judicial and legal	0.25	0.52
Other charges	0.95	1.50	General public buildings	2.00	3.93
Miscellaneous general revenue	1.11	3.16	Other governmental administration	1.47	1.98
Interest earnings	0.17	0.70	Interest on general debt	0.35	1.10
Special assessments	37.30	37.30	General expenditure, n.e.c.		
Sale of property	18.55	26.17	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.79	1.80	Other and unallocable	1.44	2.82
Utility revenue	3.53	3.53	Utility expenditure	2.98	2.98
Water supply	6.54	6.54	Capital outlay	10.03	10.03
Electric power	1.35	1.35	Water supply	5.29	5.29
Gas supply	0.00	0.00	Electric power	0.82	0.82
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.29	0.56	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.53	1.50
Intergovernmental expenditure ¹	0.00	0.00	Short-term	27.79	28.42
Direct expenditure	0.29	0.56	Long-term	0.52	1.49
Current operations	0.28	0.50	Full faith and credit	1.17	1.17
Capital outlay	1.32	2.52	Nonguaranteed	0.59	4.08
Construction	1.37	2.73	Long-term debt by purpose		
Other capital outlay	2.33	4.12	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.02	9.23	Education	0.00	0.00
Interest on debt	0.34	0.98	Utilities	5.66	5.66
Insurance benefits and repayments	0.00	0.00	Other	3.36	4.50
Exhibit: Salaries and wages	0.28	0.40	Long-term debt issued	0.56	1.72
Direct expenditure by function	0.29	0.56	Long-term debt retired	0.48	1.52
Direct general expenditure	0.32	0.59	Cash and security holdings	0.08	0.73
Capital outlay	1.35	2.65	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.28	0.52	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.20	0.73
Elementary & secondary education	0.00	0.00	Offsets to debt	0.35	4.15
Capital outlay	0.00	0.00	Bond funds	0.70	1.34
Other education	0.00	0.00	Other	0.37	0.96
Libraries	1.29	1.44			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Illinois		Description	Illinois	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.17	0.36	Social services and income maintenance:		
General revenue¹	0.19	0.39	Public welfare	0.12	2.65
Intergovernmental revenue ¹	0.34	0.68	Cash assistance payments	0.30	63.33
From Federal Government	0.34	2.25	Vendor payments	0.07	15.45
From State government	0.00	0.70	Other public welfare	0.35	2.95
From local governments ¹	0.00	0.00	Hospitals	1.71	3.15
General revenue from own sources	0.22	0.47	Capital outlay	5.20	11.11
Taxes	0.15	0.34	Health	0.33	1.63
Property	0.32	0.32	Social insurance administration	0.00	0.00
Sales and gross receipts	0.31	1.59	Veterans' services	0.00	0.00
General sales	0.50	3.90	Transportation:		
Selective sales	0.17	0.62	Highways	1.12	2.29
Motor fuel	0.08	0.67	Capital outlay	1.66	4.48
Alcoholic beverage	0.00	0.00	Air transportation (airports)	3.88	3.94
Tobacco products	0.00	0.00	Parking facilities	14.38	14.38
Public utilities	0.42	1.11	Sea and inland port facilities	0.00	0.00
Other selective sales	0.17	0.48	Transit subsidies	2.44	37.95
Individual income	0.00	100.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.84	0.94
Motor vehicle license	0.40	3.13	Fire protection	1.60	1.60
Other taxes	0.97	3.16	Correction	0.38	1.38
Charges and miscellaneous general revenue	0.77	1.32	Capital outlay	0.16	1.04
Current charges	1.23	1.81	Protective inspection and regulation	1.58	4.69
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.34	13.08
School lunch sales (gross)	0.00	0.00	Capital outlay	7.88	23.02
Hospitals	4.93	7.52	Parks and recreation	3.11	3.32
Highways	0.51	3.55	Capital outlay	8.92	9.22
Air transportation (airports)	0.43	0.43	Housing and community development	1.89	1.97
Parking facilities	2.40	2.40	Sewerage	1.95	2.00
Sea and inland port facilities	13.50	13.50	Capital outlay	3.78	3.78
Natural resources	10.11	25.21	Solid waste management	1.17	1.28
Parks and recreation	9.34	9.41	Capital outlay	2.58	3.08
Housing and community development	2.09	2.39	Governmental administration:		
Sewerage	3.13	3.13	Financial administration	1.52	3.31
Solid waste management	7.87	7.87	Judicial and legal	0.40	0.56
Other charges	4.45	4.67	General public buildings	1.27	1.54
Miscellaneous general revenue	0.61	1.28	Other governmental administration	2.78	3.31
Interest earnings	0.40	0.82	Interest on general debt	1.18	2.30
Special assessments	12.46	12.46	General expenditure, n.e.c.		
Sale of property	27.70	27.75	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.18	2.71	Other and unallocable	2.39	3.90
Utility revenue	1.04	1.04	Utility expenditure	2.73	2.73
Water supply	2.19	2.19	Capital outlay	12.85	12.85
Electric power	1.39	1.39	Water supply	7.21	7.21
Gas supply	31.29	31.29	Electric power	3.21	3.21
Transit	0.02	0.02	Gas supply	18.79	18.79
Liquor store revenue	0.00	0.00	Transit	0.25	0.25
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.28	0.47	Debt outstanding	1.58	2.74
By character and object:			Short-term	7.67	7.69
Intergovernmental expenditure ¹	0.00	12.77	Long-term	1.58	2.75
Direct expenditure	0.28	0.47	Full faith and credit	2.83	3.66
Current operations	0.22	0.34	Nonguaranteed	1.25	3.31
Capital outlay	1.63	2.14	Long-term debt by purpose		
Construction	2.01	2.69	Public debt for private purposes	0.42	3.05
Other capital outlay	1.87	2.31	Education	0.00	0.00
Assistance and subsidies	0.17	63.33	Utilities	6.99	6.99
Interest on debt	1.12	2.09	Other	3.22	4.47
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.61	4.02
Exhibit: Salaries and wages	0.25	0.30	Long-term debt retired	1.64	2.56
Direct expenditure by function	0.28	0.47	Cash and security holdings	0.30	0.70
Direct general expenditure	0.25	0.42	Insurance trust funds	0.00	0.00
Capital outlay	1.18	1.61	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.22	0.37	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.70	1.36
Capital outlay	0.00	0.00	Offsets to debt	0.23	0.99
Elementary & secondary education	0.00	0.00	Bond funds	3.92	4.37
Capital outlay	0.00	0.00	Other	1.37	1.98
Other education	0.00	0.00			
Libraries	3.61	3.80			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Indiana		Description	Indiana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.21	1.54	Social services and income maintenance:		
General revenue¹	0.23	1.70	Public welfare	0.09	0.76
Intergovernmental revenue ¹	0.18	4.36	Cash assistance payments	4.19	4.34
From Federal Government	0.18	2.88	Vendor payments	0.01	3.45
From State government	0.00	4.59	Other public welfare	0.30	0.83
From local governments ¹	0.00	0.00	Hospitals	0.45	0.51
General revenue from own sources	0.27	0.64	Capital outlay	2.98	3.10
Taxes	0.24	0.64	Health	0.32	1.10
Property	0.56	0.56	Social insurance administration	0.00	0.00
Sales and gross receipts	0.01	0.45	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.02	0.45	Highways	0.68	1.98
Motor fuel	0.00	0.00	Capital outlay	0.71	4.87
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.44	0.44
Tobacco products	0.00	0.00	Parking facilities	0.14	0.14
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.05	0.45	Transit subsidies	0.00	0.00
Individual income	0.80	6.55	Public safety:		
Corporate income	0.00	0.00	Police protection	0.69	0.90
Motor vehicle license	0.00	0.00	Fire protection	13.01	13.01
Other taxes	0.35	1.35	Correction	2.67	2.35
Charges and miscellaneous general revenue	0.48	0.90	Capital outlay	5.95	18.98
Current charges	0.69	1.22	Protective inspection and regulation	0.09	1.55
Education	0.04	0.32	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	4.22	14.17
School lunch sales (gross)	0.00	0.00	Capital outlay	23.42	55.17
Hospitals	0.63	0.63	Parks and recreation	13.70	15.42
Highways	0.00	0.00	Capital outlay	26.49	29.41
Air transportation (airports)	0.15	0.15	Housing and community development	3.88	4.70
Parking facilities	1.09	1.09	Sewerage	4.68	4.70
Sea and inland port facilities	0.00	0.00	Capital outlay	10.76	10.76
Natural resources	1.10	19.41	Solid waste management	3.69	4.18
Parks and recreation	3.01	3.42	Capital outlay	18.48	18.59
Housing and community development	2.37	2.80	Governmental administration:		
Sewerage	1.39	1.39	Financial administration	0.87	1.67
Solid waste management	4.03	4.16	Judicial and legal	0.54	0.77
Other charges	8.55	13.35	General public buildings	1.48	2.82
Miscellaneous general revenue	0.50	1.03	Other governmental administration	5.13	5.75
Interest earnings	0.64	1.38	Interest on general debt	3.80	5.76
Special assessments	8.41	8.41	General expenditure, n.e.c.		
Sale of property	13.19	16.16	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.76	1.53	Other and unallocable	3.10	4.02
Utility revenue	0.50	0.50	Utility expenditure	0.71	0.71
Water supply	2.18	2.18	Capital outlay	5.03	5.03
Electric power	0.74	0.74	Water supply	3.60	3.60
Gas supply	0.15	0.15	Electric power	0.78	0.78
Transit	0.06	0.06	Gas supply	0.08	0.08
Liquor store revenue	0.00	0.00	Transit	0.25	0.25
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.51	0.87	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	4.02	6.51
Intergovernmental expenditure ¹	0.00	4.34	Short-term	3.25	3.52
Direct expenditure	0.51	0.88	Long-term	4.18	6.89
Current operations	0.25	0.41	Full faith and credit	5.77	5.77
Capital outlay	2.80	4.51	Nonguaranteed	4.92	9.30
Construction	1.73	3.30	Long-term debt by purpose		
Other capital outlay	7.61	9.34	Public debt for private purposes	0.62	2.01
Assistance and subsidies	0.46	4.34	Education	14.98	24.03
Interest on debt	3.49	5.09	Utilities	2.62	2.62
Insurance benefits and repayments	0.00	0.00	Other	3.36	4.65
Exhibit: Salaries and wages	0.23	0.32	Long-term debt issued	6.10	8.94
Direct expenditure by function	0.51	0.88	Long-term debt retired	2.58	3.84
Direct general expenditure	0.56	0.97	Cash and security holdings	0.37	1.55
Capital outlay	2.87	4.70	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.29	0.50	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.10	0.15	Workers' compensation	0.00	0.00
Capital outlay	0.91	1.25	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.63	1.57
Elementary & secondary education	0.15	0.15	Offsets to debt	0.55	1.60
Capital outlay	1.25	1.25	Bond funds	7.10	11.27
Other education	0.00	0.00	Other	0.36	0.91
Libraries	13.88	14.12			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Iowa		Description	Iowa	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.16	0.36	Social services and income maintenance:		
General revenue¹	0.19	0.38	Public welfare	0.17	3.61
Intergovernmental revenue ¹	0.30	0.53	Cash assistance payments	0.10	5.62
From Federal Government	0.30	3.52	Vendor payments	0.07	5.78
From State government	0.00	0.50	Other public welfare	0.54	3.90
From local governments ¹	0.00	0.00	Hospitals	0.97	1.78
General revenue from own sources	0.22	0.53	Capital outlay	9.48	18.73
Taxes	0.24	0.65	Health	2.52	3.71
Property	0.28	0.28	Social insurance administration	0.00	0.00
Sales and gross receipts	0.67	9.00	Veterans' services	0.00	0.00
General sales	0.21	3.01	Transportation:		
Selective sales	2.14	25.74	Highways	1.41	2.85
Motor fuel	0.00	0.00	Capital outlay	2.11	6.29
Alcoholic beverage	0.00	0.00	Air transportation (airports)	5.01	5.01
Tobacco products	0.00	0.00	Parking facilities	0.21	0.21
Public utilities	10.48	10.48	Sea and inland port facilities	0.00	0.00
Other selective sales	5.22	33.21	Transit subsidies	0.03	0.32
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.94	1.16
Motor vehicle license	0.23	7.08	Fire protection	5.50	5.50
Other taxes	0.38	3.39	Correction	1.37	5.10
Charges and miscellaneous general revenue	0.55	1.02	Capital outlay	15.08	20.92
Current charges	0.72	1.25	Protective inspection and regulation	0.94	3.82
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	5.46	37.86
School lunch sales (gross)	0.00	0.00	Capital outlay	1.61	25.70
Hospitals	0.76	1.34	Parks and recreation	2.86	3.11
Highways	3.83	8.49	Capital outlay	9.44	9.73
Air transportation (airports)	0.22	0.22	Housing and community development	5.32	5.58
Parking facilities	0.29	0.29	Sewerage	5.40	5.40
Sea and inland port facilities	0.00	0.00	Capital outlay	11.43	11.43
Natural resources	51.66	95.74	Solid waste management	1.57	1.61
Parks and recreation	3.23	3.42	Capital outlay	9.57	9.57
Housing and community development	13.90	14.67	Governmental administration:		
Sewerage	0.76	0.76	Financial administration	0.83	1.89
Solid waste management	1.16	1.21	Judicial and legal	0.60	2.65
Other charges	7.16	9.43	General public buildings	8.60	9.61
Miscellaneous general revenue	0.79	1.77	Other governmental administration	1.43	2.04
Interest earnings	1.05	2.01	Interest on general debt	0.65	0.89
Special assessments	5.76	5.76	General expenditure, n.e.c.		
Sale of property	9.26	12.48	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.04	2.79	Other and unallocable	3.37	6.16
Utility revenue	1.11	1.11	Utility expenditure	2.44	2.44
Water supply	1.34	1.34	Capital outlay	8.16	8.16
Electric power	1.26	1.26	Water supply	4.72	4.72
Gas supply	7.19	7.19	Electric power	1.47	1.47
Transit	0.17	0.17	Gas supply	2.06	2.06
Liquor store revenue	0.00	0.00	Transit	0.07	0.07
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.30	0.55	Debt outstanding	1.16	1.78
By character and object:			Short-term	1.78	12.82
Intergovernmental expenditure ¹	0.00	3.78	Long-term	1.20	1.75
Direct expenditure	0.30	0.56	Full faith and credit	1.96	1.96
Current operations	0.17	0.30	Nonguaranteed	1.26	2.67
Capital outlay	1.70	2.85	Long-term debt by purpose		
Construction	1.86	3.22	Public debt for private purposes	1.23	3.33
Other capital outlay	2.82	4.38	Education	0.00	0.00
Assistance and subsidies	0.04	5.62	Utilities	5.59	5.59
Interest on debt	0.56	0.75	Other	2.53	2.83
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.27	4.42
Exhibit: Salaries and wages	0.13	0.21	Long-term debt retired	1.58	2.03
Direct expenditure by function	0.30	0.56	Cash and security holdings	0.14	0.76
Direct general expenditure	0.31	0.56	Insurance trust funds	0.00	0.00
Capital outlay	1.70	3.01	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.16	0.30	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.46	0.82
Capital outlay	0.00	0.00	Offsets to debt	0.39	0.99
Elementary & secondary education	0.00	0.00	Bond funds	2.65	3.14
Capital outlay	0.00	0.00	Other	0.52	0.89
Other education	0.00	0.00			
Libraries	3.20	3.36			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Kansas		Description	Kansas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.35	Social services and income maintenance:		
General revenue¹	0.22	0.39	Public welfare	0.67	17.63
Intergovernmental revenue ¹	0.14	0.27	Cash assistance payments	0.00	0.00
From Federal Government	0.14	2.38	Vendor payments	0.00	0.00
From State government	0.00	0.27	Other public welfare	2.73	19.77
From local governments ¹	0.00	0.00	Hospitals	2.55	3.51
General revenue from own sources	0.26	0.57	Capital outlay	18.31	21.75
Taxes	0.14	0.38	Health	0.88	2.41
Property	0.40	0.40	Social insurance administration	0.00	0.00
Sales and gross receipts	0.16	0.75	Veterans' services	0.00	0.00
General sales	0.20	0.93	Transportation:		
Selective sales	0.10	0.56	Highways	0.72	1.85
Motor fuel	0.00	0.00	Capital outlay	0.81	3.23
Alcoholic beverage	0.07	6.57	Air transportation (airports)	1.36	1.36
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.64	0.64	Sea and inland port facilities	0.00	0.00
Other selective sales	0.02	0.19	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.85	0.95
Motor vehicle license	0.35	14.71	Fire protection	1.14	1.14
Other taxes	0.75	4.11	Correction	1.03	3.94
Charges and miscellaneous general revenue	0.83	1.31	Capital outlay	3.05	6.38
Current charges	1.32	1.99	Protective inspection and regulation	0.21	0.86
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.85	3.51
School lunch sales (gross)	0.00	0.00	Capital outlay	4.66	39.10
Hospitals	2.99	3.39	Parks and recreation	0.79	0.82
Highways	1.37	16.66	Capital outlay	4.33	4.42
Air transportation (airports)	2.67	2.67	Housing and community development	8.93	9.05
Parking facilities	1.08	1.08	Sewerage	1.47	1.47
Sea and inland port facilities	0.00	0.00	Capital outlay	4.01	4.01
Natural resources	0.22	0.94	Solid waste management	7.84	7.84
Parks and recreation	1.56	1.65	Capital outlay	48.73	48.73
Housing and community development	5.25	5.25	Governmental administration:		
Sewerage	1.00	1.00	Financial administration	1.05	2.23
Solid waste management	5.05	5.05	Judicial and legal	0.70	1.82
Other charges	5.66	7.16	General public buildings	19.92	21.92
Miscellaneous general revenue	0.71	1.20	Other governmental administration	2.03	2.47
Interest earnings	0.24	0.40	Interest on general debt	0.39	0.41
Special assessments	4.64	5.02	General expenditure, n.e.c.		
Sale of property	4.99	5.40	Miscellaneous commercial activities	100.25	100.25
Other general revenue	1.79	3.56	Other and unallocable	1.47	1.92
Utility revenue	0.88	0.88	Utility expenditure	3.97	3.97
Water supply	1.32	1.32	Capital outlay	14.88	14.88
Electric power	0.97	0.97	Water supply	6.56	6.56
Gas supply	4.23	4.23	Electric power	2.86	2.86
Transit	0.00	0.00	Gas supply	7.82	7.82
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.30	0.51	Debt outstanding	1.36	1.61
By character and object:			Short-term	6.12	6.98
Intergovernmental expenditure ¹	0.00	0.45	Long-term	1.37	1.61
Direct expenditure	0.30	0.51	Full faith and credit	1.44	1.44
Current operations	0.21	0.33	Nonguaranteed	2.02	2.68
Capital outlay	1.71	3.14	Long-term debt by purpose		
Construction	2.19	4.77	Public debt for private purposes	3.08	3.08
Other capital outlay	2.76	3.82	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	9.88	9.88
Interest on debt	0.40	0.41	Other	1.25	1.99
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.97	3.26
Exhibit: Salaries and wages	0.28	0.39	Long-term debt retired	3.74	3.99
Direct expenditure by function	0.30	0.51	Cash and security holdings	0.19	0.45
Direct general expenditure	0.28	0.48	Insurance trust funds	0.00	0.00
Capital outlay	1.57	3.06	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.19	0.31	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.37	0.50
Capital outlay	0.00	0.00	Offsets to debt	0.32	0.32
Elementary & secondary education	0.00	0.00	Bond funds	1.71	2.06
Capital outlay	0.00	0.00	Other	0.59	1.08
Other education	0.00	0.00			
Libraries	0.88	0.92			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Kentucky		Description	Kentucky	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.15	0.44	Social services and income maintenance:		
General revenue¹	0.18	0.51	Public welfare	0.01	1.06
Intergovernmental revenue ¹	0.60	0.98	Cash assistance payments	0.00	0.00
From Federal Government	0.60	7.56	Vendor payments	0.00	0.00
From State government	0.00	0.68	Other public welfare	0.06	1.06
From local governments ¹	0.00	0.00	Hospitals	0.36	1.28
General revenue from own sources	0.14	0.45	Capital outlay	21.84	100.01
Taxes	0.10	0.41	Health	3.05	5.80
Property	0.42	0.54	Social insurance administration	0.00	0.00
Sales and gross receipts	0.07	1.40	Veterans' services	0.00	0.00
General sales	0.08	96.24	Transportation:		
Selective sales	0.11	0.97	Highways	0.64	3.51
Motor fuel	0.00	0.00	Capital outlay	0.63	11.21
Alcoholic beverage	0.21	3.76	Air transportation (airports)	0.01	0.01
Tobacco products	0.00	0.00	Parking facilities	0.25	0.25
Public utilities	0.82	0.82	Sea and inland port facilities	0.00	0.00
Other selective sales	0.15	5.75	Transit subsidies	0.00	0.00
Individual income	0.28	1.29	Public safety:		
Corporate income	0.00	0.00	Police protection	0.70	0.98
Motor vehicle license	0.98	7.34	Fire protection	1.69	1.69
Other taxes	0.72	2.57	Correction	1.80	5.27
Charges and miscellaneous general revenue	0.39	0.83	Capital outlay	5.15	9.53
Current charges	0.50	1.17	Protective inspection and regulation	0.07	1.12
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	6.90	47.44
School lunch sales (gross)	0.00	0.00	Capital outlay	26.70	98.43
Hospitals	0.77	2.18	Parks and recreation	3.43	6.70
Highways	4.66	13.27	Capital outlay	8.32	23.41
Air transportation (airports)	0.00	0.00	Housing and community development	7.75	8.90
Parking facilities	0.19	0.19	Sewerage	3.76	3.98
Sea and inland port facilities	0.00	0.00	Capital outlay	12.16	12.30
Natural resources	0.00	0.00	Solid waste management	2.75	3.56
Parks and recreation	2.32	5.05	Capital outlay	15.46	18.96
Housing and community development	0.42	0.51	Governmental administration:		
Sewerage	0.82	0.82	Financial administration	0.44	2.64
Solid waste management	3.26	3.27	Judicial and legal	0.79	4.34
Other charges	2.82	4.52	General public buildings	9.61	9.61
Miscellaneous general revenue	0.59	1.15	Other governmental administration	2.01	3.27
Interest earnings	0.36	0.57	Interest on general debt	0.41	0.60
Special assessments	12.71	12.71	General expenditure, n.e.c.		
Sale of property	7.60	9.70	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.70	6.99	Other and unallocable	1.85	2.99
Utility revenue	0.32	0.32	Utility expenditure	2.46	2.50
Water supply	0.51	0.51	Capital outlay	13.76	14.58
Electric power	0.16	0.16	Water supply	5.31	5.31
Gas supply	1.43	1.43	Electric power	0.24	0.24
Transit	0.00	0.00	Gas supply	0.61	0.61
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.23	0.53	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.99	1.47
Intergovernmental expenditure ¹	0.00	0.00	Short-term	4.27	4.27
Direct expenditure	0.23	0.53	Long-term	0.99	1.48
Current operations	0.20	0.45	Full faith and credit	1.22	1.22
Capital outlay	1.19	2.44	Nonguaranteed	1.09	1.70
Construction	1.41	2.97	Long-term debt by purpose		
Other capital outlay	2.09	3.83	Public debt for private purposes	1.36	1.72
Assistance and subsidies	0.00	0.00	Education	0.50	1.16
Interest on debt	0.39	0.56	Utilities	5.35	5.35
Insurance benefits and repayments	0.00	0.00	Other	2.53	4.92
Exhibit: Salaries and wages	0.25	0.44	Long-term debt issued	1.70	3.06
Direct expenditure by function	0.23	0.53	Long-term debt retired	1.60	3.10
Direct general expenditure	0.24	0.55	Cash and security holdings	0.14	0.46
Capital outlay	1.10	2.36	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.19	0.42	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.28	0.47
Elementary & secondary education	0.00	0.00	Offsets to debt	0.23	0.30
Capital outlay	0.00	0.00	Bond funds	4.32	16.24
Other education	0.00	0.00	Other	1.88	4.66
Libraries	1.01	1.17			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Louisiana		Description	Louisiana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.27	0.79	Social services and income maintenance:		
General revenue¹	0.33	0.86	Public welfare	0.09	5.34
Intergovernmental revenue ¹	0.74	1.14	Cash assistance payments	0.00	0.00
From Federal Government	0.74	10.99	Vendor payments	0.01	8.53
From State government	0.00	0.77	Other public welfare	0.46	5.79
From local governments ¹	0.00	0.00	Hospitals	1.77	3.48
General revenue from own sources	0.37	0.93	Capital outlay	2.09	2.91
Taxes	0.32	0.84	Health	0.18	1.05
Property	0.86	0.88	Social insurance administration	0.00	0.00
Sales and gross receipts	0.24	0.63	Veterans' services	0.00	0.00
General sales	0.34	0.67	Transportation:		
Selective sales	0.13	1.22	Highways	0.92	2.46
Motor fuel	0.00	0.00	Capital outlay	1.40	5.15
Alcoholic beverage	0.46	10.18	Air transportation (airports)	1.55	1.56
Tobacco products	0.17	56.48	Parking facilities	0.00	0.00
Public utilities	1.18	1.31	Sea and inland port facilities	0.00	0.00
Other selective sales	0.15	2.43	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.71	2.19
Motor vehicle license	0.00	0.00	Fire protection	1.25	1.25
Other taxes	2.46	14.93	Correction	2.11	4.84
Charges and miscellaneous general revenue	0.69	1.59	Capital outlay	17.74	25.55
Current charges	0.95	2.06	Protective inspection and regulation	1.12	2.15
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.61	2.88
School lunch sales (gross)	0.00	0.00	Capital outlay	0.28	0.71
Hospitals	1.70	3.21	Parks and recreation	1.20	2.93
Highways	0.01	0.09	Capital outlay	1.23	5.11
Air transportation (airports)	0.03	0.03	Housing and community development	6.83	6.91
Parking facilities	1.12	1.12	Sewerage	5.27	5.27
Sea and inland port facilities	0.00	0.00	Capital outlay	13.66	13.66
Natural resources	0.00	0.00	Solid waste management	1.96	2.33
Parks and recreation	0.61	1.94	Capital outlay	0.04	0.04
Housing and community development	1.92	2.11	Governmental administration:		
Sewerage	2.15	2.15	Financial administration	1.01	1.75
Solid waste management	1.94	1.94	Judicial and legal	1.65	2.51
Other charges	1.37	2.40	General public buildings	2.48	4.11
Miscellaneous general revenue	0.45	1.16	Other governmental administration	1.79	3.32
Interest earnings	0.34	0.66	Interest on general debt	1.44	2.56
Special assessments	4.85	4.85	General expenditure, n.e.c.		
Sale of property	3.23	11.92	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.83	3.25	Other and unallocable	5.45	11.12
Utility revenue	0.60	0.60	Utility expenditure	1.03	1.03
Water supply	1.05	1.06	Capital outlay	4.52	4.52
Electric power	0.43	0.44	Water supply	2.74	2.76
Gas supply	2.68	2.68	Electric power	0.22	0.22
Transit	0.02	0.02	Gas supply	1.59	1.59
Liquor store revenue	0.00	0.00	Transit	0.33	0.33
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.40	0.81	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.34	2.28
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.40	0.81	Long-term	1.34	2.29
Current operations	0.42	0.79	Full faith and credit	1.06	1.61
Capital outlay	1.72	3.06	Nonguaranteed	1.94	3.53
Construction	1.95	3.73	Long-term debt by purpose		
Other capital outlay	2.48	3.61	Public debt for private purposes	0.09	0.21
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	1.37	2.35	Utilities	3.77	3.77
Insurance benefits and repayments	0.00	0.00	Other	2.91	5.15
Exhibit: Salaries and wages	0.36	0.59	Long-term debt issued	2.32	3.26
Direct expenditure by function	0.40	0.81	Long-term debt retired	0.90	1.33
Direct general expenditure	0.44	0.87	Cash and security holdings	0.22	0.89
Capital outlay	1.74	3.25	Insurance trust funds		
Other direct general expenditure	0.42	0.82	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.06	0.09	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.55	1.03
Elementary & secondary education	0.09	0.09	Offsets to debt	0.19	0.44
Capital outlay	0.00	0.00	Bond funds	3.41	3.75
Other education	0.00	0.00	Other	0.86	1.48
Libraries	4.14	4.51			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Maine		Description	Maine	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.37	0.97	Social services and income maintenance:		
General revenue¹	0.43	1.00	Public welfare	0.04	2.19
Intergovernmental revenue ¹	0.26	0.92	Cash assistance payments	0.02	90.39
From Federal Government	0.26	3.85	Vendor payments	0.04	21.57
From State government	0.00	0.95	Other public welfare	0.23	2.32
From local governments ¹	0.00	0.00	Hospitals	0.01	0.02
General revenue from own sources	0.54	1.46	Capital outlay	0.00	0.00
Taxes	0.66	1.74	Health	0.73	14.84
Property	1.75	1.80	Social insurance administration	0.00	0.00
Sales and gross receipts	0.15	60.24	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.52	60.24	Highways	1.08	3.19
Motor fuel	0.00	0.00	Capital outlay	0.79	6.30
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.03	0.03
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	3.04	15.82	Sea and inland port facilities	7.79	9.11
Other selective sales	3.53	62.80	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.11	1.53
Motor vehicle license	2.50	10.64	Fire protection	3.02	3.02
Other taxes	1.22	9.78	Correction	0.79	2.95
Charges and miscellaneous general revenue	0.74	2.11	Capital outlay	6.66	13.60
Current charges	1.41	2.82	Protective inspection and regulation	0.95	6.67
Education	0.55	6.17	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.08	5.90
School lunch sales (gross)	8.82	8.82	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	12.52	15.12
Highways	0.00	0.00	Capital outlay	63.77	65.75
Air transportation (airports)	0.00	0.00	Housing and community development	0.56	0.65
Parking facilities	8.00	8.00	Sewerage	2.70	2.71
Sea and inland port facilities	74.71	74.71	Capital outlay	6.26	6.26
Natural resources	0.00	0.00	Solid waste management	1.82	2.07
Parks and recreation	5.81	7.76	Capital outlay	26.12	26.18
Housing and community development	2.77	3.08	Governmental administration:		
Sewerage	2.20	2.20	Financial administration	2.49	4.93
Solid waste management	0.63	0.96	Judicial and legal	0.17	1.18
Other charges	4.21	7.43	General public buildings	0.94	1.97
Miscellaneous general revenue	0.40	1.96	Other governmental administration	3.62	6.52
Interest earnings	0.39	1.84	Interest on general debt	0.66	2.06
Special assessments	27.79	27.79	General expenditure, n.e.c.		
Sale of property	5.93	7.29	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.54	3.23	Other and unallocable	2.12	4.23
Utility revenue	0.65	0.65	Utility expenditure	1.90	1.90
Water supply	0.80	0.80	Capital outlay	11.62	11.62
Electric power	0.00	0.00	Water supply	2.47	2.47
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.39	0.93	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.00	3.25
Intergovernmental expenditure ¹	0.00	6.85	Short-term	18.96	19.87
Direct expenditure	0.39	0.93	Long-term	1.00	3.27
Current operations	0.37	0.80	Full faith and credit	2.61	3.58
Capital outlay	3.55	6.69	Nonguaranteed	0.85	7.39
Construction	2.31	5.62	Long-term debt by purpose		
Other capital outlay	9.58	12.41	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.02	90.39	Education	5.01	5.60
Interest on debt	0.64	1.79	Utilities	13.90	13.90
Insurance benefits and repayments	0.00	0.00	Other	1.40	3.99
Exhibit: Salaries and wages	0.59	0.88	Long-term debt issued	1.55	9.97
Direct expenditure by function	0.39	0.93	Long-term debt retired	0.72	2.79
Direct general expenditure	0.43	0.96	Cash and security holdings	0.22	2.46
Capital outlay	3.61	6.90	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.36	0.81	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	1.15	1.56	Workers' compensation	0.00	0.00
Capital outlay	10.82	15.55	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.52	2.46
Elementary & secondary education	1.55	1.56	Offsets to debt	0.06	1.27
Capital outlay	15.51	15.55	Bond funds	4.69	7.60
Other education	0.00	0.00	Other	1.55	3.14
Libraries	0.60	0.70			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Maryland		Description	Maryland	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.04	0.08	Social services and income maintenance:		
General revenue¹	0.04	0.08	Public welfare	0.02	0.90
Intergovernmental revenue ¹	0.15	0.16	Cash assistance payments	0.00	0.00
From Federal Government	0.15	1.01	Vendor payments	0.00	0.00
From State government	0.00	0.10	Other public welfare	0.08	0.93
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.06	0.14	Capital outlay	0.00	0.00
Taxes	0.03	0.07	Health	0.38	1.39
Property	0.08	0.09	Social insurance administration	0.00	0.00
Sales and gross receipts	0.09	1.58	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.20	1.58	Highways	0.47	1.26
Motor fuel	0.00	0.00	Capital outlay	0.79	2.60
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.80	6.42
Tobacco products	0.00	0.00	Parking facilities	0.05	0.05
Public utilities	0.02	0.04	Sea and inland port facilities	0.00	0.00
Other selective sales	0.46	3.74	Transit subsidies	0.00	0.00
Individual income	0.05	0.15	Public safety:		
Corporate income	0.00	0.00	Police protection	0.29	0.37
Motor vehicle license	0.00	0.00	Fire protection	0.16	0.16
Other taxes	0.28	0.52	Correction	0.15	0.77
Charges and miscellaneous general revenue	0.26	0.56	Capital outlay	1.05	2.34
Current charges	0.40	0.77	Protective inspection and regulation	0.17	0.44
Education	0.05	0.16	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.32	3.36
School lunch sales (gross)	0.09	0.09	Capital outlay	0.02	0.17
Hospitals	0.00	0.00	Parks and recreation	0.61	0.83
Highways	0.31	11.97	Capital outlay	0.90	1.52
Air transportation (airports)	0.01	0.23	Housing and community development	0.18	0.22
Parking facilities	2.18	2.18	Sewerage	0.21	0.23
Sea and inland port facilities	0.13	11.68	Capital outlay	0.70	0.77
Natural resources	0.34	5.98	Solid waste management	1.29	1.35
Parks and recreation	0.43	0.50	Capital outlay	10.65	12.41
Housing and community development	8.94	10.05	Governmental administration:		
Sewerage	1.66	1.66	Financial administration	0.26	0.87
Solid waste management	0.62	0.62	Judicial and legal	0.10	0.26
Other charges	1.17	1.82	General public buildings	1.06	1.38
Miscellaneous general revenue	0.13	0.35	Other governmental administration	1.42	1.86
Interest earnings	0.23	0.49	Interest on general debt	0.09	0.16
Special assessments	1.53	1.53	General expenditure, n.e.c.		
Sale of property	0.35	2.39	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.19	0.69	Other and unallocable	1.02	1.55
Utility revenue	0.15	0.19	Utility expenditure	0.02	0.04
Water supply	0.25	0.25	Capital outlay	0.01	0.02
Electric power	0.00	0.00	Water supply	0.05	0.05
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.18	1.29	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.09	0.17	Debt outstanding	0.53	1.01
By character and object:			Short-term	0.04	0.04
Intergovernmental expenditure ¹	0.00	0.88	Long-term	0.54	1.01
Direct expenditure	0.09	0.18	Full faith and credit	1.08	1.56
Current operations	0.03	0.06	Nonguaranteed	0.45	1.22
Capital outlay	0.70	1.15	Long-term debt by purpose		
Construction	0.54	0.86	Public debt for private purposes	0.04	0.11
Other capital outlay	1.72	3.23	Education	0.28	0.57
Assistance and subsidies	0.00	0.00	Utilities	1.54	1.54
Interest on debt	0.09	0.15	Other	1.13	1.80
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.72	2.21
Exhibit: Salaries and wages	0.17	0.25	Long-term debt retired	0.95	2.01
Direct expenditure by function	0.09	0.18	Cash and security holdings	0.05	0.21
Direct general expenditure	0.10	0.19	Insurance trust funds	0.00	0.00
Capital outlay	0.76	1.23	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.03	0.06	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.11	0.14	Miscellaneous	0.00	0.00
Capital outlay	1.17	1.41	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.18	0.46
Capital outlay	0.00	0.00	Offsets to debt	0.11	0.31
Elementary & secondary education	0.16	0.16	Bond funds	0.67	1.31
Capital outlay	1.57	1.57	Other	0.35	0.89
Other education	0.00	0.00			
Libraries	0.06	0.06			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Massachusetts		Description	Massachusetts	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.27	0.57	Social services and income maintenance:		
General revenue¹	0.31	0.66	Public welfare	0.01	0.62
Intergovernmental revenue ¹	1.05	0.95	Cash assistance payments	0.00	0.00
From Federal Government	1.05	7.29	Vendor payments	0.00	0.00
From State government	0.00	0.55	Other public welfare	0.04	0.63
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.21	0.66	Capital outlay	0.00	0.00
Taxes	0.13	0.38	Health	0.21	3.75
Property	0.40	0.40	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	0.92	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.06	0.92	Highways	0.61	2.55
Motor fuel	0.00	0.00	Capital outlay	0.60	6.63
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.44	7.82
Tobacco products	0.00	0.00	Parking facilities	1.94	1.94
Public utilities	0.00	0.00	Sea and inland port facilities	0.80	6.05
Other selective sales	0.16	0.92	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.73	1.00
Motor vehicle license	0.00	0.00	Fire protection	1.03	1.03
Other taxes	0.50	2.32	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.73	2.52	Capital outlay	0.00	0.00
Current charges	1.11	2.24	Protective inspection and regulation	0.88	1.68
Education	0.25	1.56	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.73	27.97
School lunch sales (gross)	1.73	1.73	Capital outlay	10.81	81.01
Hospitals	0.00	0.00	Parks and recreation	1.20	1.89
Highways	0.08	27.93	Capital outlay	2.77	3.98
Air transportation (airports)	0.97	18.99	Housing and community development	7.59	9.54
Parking facilities	1.45	1.45	Sewerage	3.52	7.75
Sea and inland port facilities	0.06	0.79	Capital outlay	5.83	16.91
Natural resources	0.02	0.56	Solid waste management	6.80	7.43
Parks and recreation	1.20	1.79	Capital outlay	32.95	33.66
Housing and community development	12.30	13.61	Governmental administration:		
Sewerage	1.12	1.12	Financial administration	0.35	0.92
Solid waste management	9.06	9.98	Judicial and legal	0.20	2.41
Other charges	1.33	1.92	General public buildings	6.90	8.71
Miscellaneous general revenue	0.91	6.66	Other governmental administration	3.21	4.54
Interest earnings	0.25	1.58	Interest on general debt	0.49	2.91
Special assessments	52.75	52.75	General expenditure, n.e.c.		
Sale of property	34.78	40.76	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.42	4.36	Other and unallocable	1.08	1.92
Utility revenue	0.59	0.62	Utility expenditure	0.87	0.91
Water supply	0.75	0.85	Capital outlay	2.31	2.41
Electric power	1.08	1.08	Water supply	2.18	2.73
Gas supply	2.52	2.52	Electric power	2.53	2.53
Transit	0.00	0.00	Gas supply	0.44	0.44
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.34	0.70	Debt outstanding	0.76	2.64
By character and object:			Short-term	5.61	6.83
Intergovernmental expenditure ¹	0.00	0.50	Long-term	0.73	2.75
Direct expenditure	0.34	0.72	Full faith and credit	1.53	5.71
Current operations	0.30	0.57	Nonguaranteed	0.41	1.52
Capital outlay	1.72	3.61	Long-term debt by purpose		
Construction	1.73	4.31	Public debt for private purposes	0.00	0.00
Other capital outlay	4.41	5.78	Education	7.07	7.51
Assistance and subsidies	0.00	0.00	Utilities	1.17	1.28
Interest on debt	0.42	1.61	Other	0.72	3.90
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.68	6.09
Exhibit: Salaries and wages	0.36	0.52	Long-term debt retired	0.74	2.52
Direct expenditure by function	0.34	0.72	Cash and security holdings	0.14	0.59
Direct general expenditure	0.39	0.86	Insurance trust funds	0.00	0.00
Capital outlay	1.82	4.24	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.29	0.64	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.51	0.67	Miscellaneous	0.00	0.00
Capital outlay	5.51	6.64	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.32	1.54
Capital outlay	0.00	0.00	Offsets to debt	0.03	3.42
Elementary & secondary education	0.68	0.68	Bond funds	5.00	7.21
Capital outlay	6.65	6.65	Other	0.78	1.47
Other education	0.00	0.00			
Libraries	3.97	4.26			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Michigan		Description	Michigan	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.24	0.48	Social services and income maintenance:		
General revenue¹	0.31	0.55	Public welfare	0.24	2.83
Intergovernmental revenue ¹	0.32	0.40	Cash assistance payments	0.01	1.24
From Federal Government	0.32	3.01	Vendor payments	0.01	0.21
From State government	0.00	0.37	Other public welfare	0.61	3.39
From local governments ¹	0.00	0.00	Hospitals	6.90	15.72
General revenue from own sources	0.36	1.04	Capital outlay	24.81	61.42
Taxes	0.18	0.68	Health	0.36	0.49
Property	0.61	0.74	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	2.51	4.33
Motor fuel	0.00	0.00	Capital outlay	5.38	17.39
Alcoholic beverage	0.00	0.00	Air transportation (airports)	7.46	7.80
Tobacco products	0.00	0.00	Parking facilities	0.20	0.20
Public utilities	0.00	0.00	Sea and inland port facilities	14.45	14.57
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.02	0.31	Public safety:		
Corporate income	0.00	0.00	Police protection	0.70	0.82
Motor vehicle license	0.00	0.00	Fire protection	2.68	2.68
Other taxes	0.50	2.28	Correction	0.63	3.21
Charges and miscellaneous general revenue	1.12	2.10	Capital outlay	13.61	47.95
Current charges	1.65	3.02	Protective inspection and regulation	1.12	1.95
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.00	8.49
School lunch sales (gross)	0.00	0.00	Capital outlay	13.42	22.47
Hospitals	8.69	18.38	Parks and recreation	6.70	7.98
Highways	6.49	8.60	Capital outlay	22.52	30.57
Air transportation (airports)	0.56	0.56	Housing and community development	0.62	0.71
Parking facilities	0.16	0.16	Sewerage	5.14	5.14
Sea and inland port facilities	23.19	23.19	Capital outlay	14.60	14.60
Natural resources	0.76	8.16	Solid waste management	2.44	2.77
Parks and recreation	1.63	1.69	Capital outlay	28.78	30.56
Housing and community development	0.29	0.58	Governmental administration:		
Sewerage	2.14	2.14	Financial administration	0.80	1.41
Solid waste management	18.69	20.00	Judicial and legal	0.47	0.56
Other charges	1.80	2.13	General public buildings	4.24	5.35
Miscellaneous general revenue	1.17	2.30	Other governmental administration	1.27	1.85
Interest earnings	0.46	0.97	Interest on general debt	0.43	0.72
Special assessments	21.21	21.21	General expenditure, n.e.c.		
Sale of property	18.37	34.52	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.87	3.60	Other and unallocable	1.74	2.11
Utility revenue	1.48	1.48	Utility expenditure	2.71	2.71
Water supply	2.91	2.91	Capital outlay	14.78	14.78
Electric power	0.35	0.35	Water supply	5.76	5.76
Gas supply	0.00	0.00	Electric power	0.49	0.49
Transit	0.17	0.17	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.17	0.17
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.36	0.60	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.97	1.54
Intergovernmental expenditure ¹	0.00	1.64	Short-term	4.31	4.84
Direct expenditure	0.36	0.60	Long-term	0.97	1.54
Current operations	0.33	0.53	Full faith and credit	1.01	1.13
Capital outlay	2.16	3.15	Nonguaranteed	1.23	2.70
Construction	2.44	3.71	Long-term debt by purpose		
Other capital outlay	4.33	5.82	Public debt for private purposes	1.39	8.62
Assistance and subsidies	0.01	1.24	Education	0.00	0.00
Interest on debt	0.40	0.64	Utilities	3.68	3.68
Insurance benefits and repayments	0.00	0.00	Other	2.26	3.10
Exhibit: Salaries and wages	0.34	0.48	Long-term debt issued	1.51	2.03
Direct expenditure by function	0.36	0.60	Long-term debt retired	0.80	1.45
Direct general expenditure	0.38	0.61	Cash and security holdings	0.16	0.48
Capital outlay	1.99	2.96	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.33	0.53	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.41	0.92
Elementary & secondary education	0.00	0.00	Offsets to debt	0.83	3.90
Capital outlay	0.00	0.00	Bond funds	0.78	0.80
Other education	0.00	0.00	Other	0.53	1.11
Libraries	4.85	5.08			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Minnesota		Description	Minnesota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.32	0.81	Social services and income maintenance:		
General revenue¹	0.34	0.80	Public welfare	0.19	0.91
Intergovernmental revenue ¹	1.18	1.33	Cash assistance payments	0.67	1.95
From Federal Government	1.18	10.49	Vendor payments	0.20	24.92
From State government	0.00	0.72	Other public welfare	0.48	0.97
From local governments ¹	0.00	0.00	Hospitals	1.20	1.50
General revenue from own sources	0.30	0.79	Capital outlay	20.30	21.25
Taxes	0.13	0.49	Health	1.45	2.66
Property	0.52	0.52	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.15	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.01	0.20	Highways	2.22	3.65
Motor fuel	0.00	0.00	Capital outlay	3.65	7.02
Alcoholic beverage	0.00	0.00	Air transportation (airports)	1.42	1.46
Tobacco products	0.00	0.00	Parking facilities	0.05	0.05
Public utilities	0.40	0.41	Sea and inland port facilities	0.00	0.00
Other selective sales	0.02	0.53	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.57	0.65
Motor vehicle license	0.03	4.19	Fire protection	2.73	2.73
Other taxes	0.29	1.40	Correction	3.49	7.04
Charges and miscellaneous general revenue	0.90	1.42	Capital outlay	39.20	51.62
Current charges	1.41	2.08	Protective inspection and regulation	1.79	6.05
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.77	4.22
School lunch sales (gross)	0.00	0.00	Capital outlay	2.06	25.15
Hospitals	2.56	2.85	Parks and recreation	2.06	2.46
Highways	1.09	1.43	Capital outlay	7.52	8.49
Air transportation (airports)	0.18	0.18	Housing and community development	8.17	8.74
Parking facilities	0.03	0.03	Sewerage	4.44	4.44
Sea and inland port facilities	0.00	0.00	Capital outlay	10.47	10.47
Natural resources	0.75	7.31	Solid waste management	3.63	4.18
Parks and recreation	2.10	2.32	Capital outlay	21.21	33.89
Housing and community development	8.39	8.72	Governmental administration:		
Sewerage	5.93	5.93	Financial administration	0.54	1.11
Solid waste management	2.62	2.62	Judicial and legal	2.21	3.80
Other charges	3.68	4.38	General public buildings	1.10	2.22
Miscellaneous general revenue	0.79	1.35	Other governmental administration	1.66	2.28
Interest earnings	0.58	0.94	Interest on general debt	0.75	1.05
Special assessments	2.94	2.94	General expenditure, n.e.c.		
Sale of property	8.89	8.91	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.35	2.78	Other and unallocable	2.49	3.94
Utility revenue	2.49	2.49	Utility expenditure	2.88	2.88
Water supply	8.05	8.05	Capital outlay	12.60	12.60
Electric power	1.53	1.53	Water supply	8.94	8.94
Gas supply	0.79	0.79	Electric power	0.89	0.89
Transit	0.25	0.25	Gas supply	0.44	0.44
Liquor store revenue	3.32	3.32	Transit	0.12	0.12
Insurance trust revenue	0.00	0.00	Liquor store expenditure	2.37	2.37
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.40	0.69	Debt outstanding	2.76	3.47
By character and object:			Short-term	2.04	2.04
Intergovernmental expenditure ¹	0.00	4.98	Long-term	2.82	3.56
Direct expenditure	0.40	0.69	Full faith and credit	1.76	2.15
Current operations	0.25	0.41	Nonguaranteed	4.29	5.60
Capital outlay	2.22	3.08	Long-term debt by purpose		
Construction	2.34	3.66	Public debt for private purposes	6.37	9.24
Other capital outlay	3.64	4.39	Education	0.00	0.00
Assistance and subsidies	0.45	1.95	Utilities	1.88	1.88
Interest on debt	0.73	1.00	Other	4.42	5.63
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.47	3.14
Exhibit: Salaries and wages	0.26	0.39	Long-term debt retired	2.67	3.42
Direct expenditure by function	0.40	0.69	Cash and security holdings	0.14	0.48
Direct general expenditure	0.41	0.69	Insurance trust funds	0.00	0.00
Capital outlay	2.13	3.02	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.23	0.40	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds		
Higher education	0.00	0.00	By purpose	0.34	0.59
Capital outlay	0.00	0.00	Offsets to debt	0.58	0.84
Elementary & secondary education	0.00	0.00	Bond funds	2.84	4.38
Capital outlay	0.00	0.00	Other	0.49	0.99
Other education	0.00	0.00			
Libraries	1.34	1.34			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Mississippi		Description	Mississippi	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.23	0.53	Social services and income maintenance:		
General revenue¹	0.27	0.55	Public welfare	0.03	1.95
Intergovernmental revenue ¹	0.25	0.56	Cash assistance payments	0.00	0.00
From Federal Government	0.25	5.13	Vendor payments	0.00	11.32
From State government	0.00	0.47	Other public welfare	0.16	2.01
From local governments ¹	0.00	0.00	Hospitals	0.89	1.21
General revenue from own sources	0.36	0.92	Capital outlay	2.02	2.53
Taxes	0.13	0.51	Health	1.16	6.29
Property	0.53	0.53	Social insurance administration	0.00	0.00
Sales and gross receipts	0.05	2.72	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.17	2.72	Highways	0.97	2.76
Motor fuel	0.00	0.00	Capital outlay	1.14	14.90
Alcoholic beverage	0.00	0.00	Air transportation (airports)	7.04	7.04
Tobacco products	0.00	0.00	Parking facilities	4.96	4.96
Public utilities	3.82	3.96	Sea and inland port facilities	0.92	1.18
Other selective sales	0.20	4.77	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	2.07	2.42
Motor vehicle license	0.24	0.00	Fire protection	4.42	4.42
Other taxes	1.00	4.07	Correction	7.48	33.32
Charges and miscellaneous general revenue	0.94	1.49	Capital outlay	0.00	0.00
Current charges	1.08	1.62	Protective inspection and regulation	0.25	2.06
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.34	4.31
School lunch sales (gross)	0.00	0.00	Capital outlay	0.03	42.15
Hospitals	1.04	1.29	Parks and recreation	2.48	4.18
Highways	2.94	20.14	Capital outlay	1.06	3.75
Air transportation (airports)	0.43	0.43	Housing and community development	5.31	5.58
Parking facilities	0.00	0.00	Sewerage	2.05	2.05
Sea and inland port facilities	3.82	7.37	Capital outlay	5.24	5.24
Natural resources	1.47	13.63	Solid waste management	2.84	2.84
Parks and recreation	1.04	2.07	Capital outlay	21.80	21.80
Housing and community development	1903.21	1903.21	Governmental administration:		
Sewerage	1.89	1.89	Financial administration	2.70	4.15
Solid waste management	2.69	2.69	Judicial and legal	1.75	3.14
Other charges	2.10	5.05	General public buildings	1.25	2.69
Miscellaneous general revenue	1.37	2.59	Other governmental administration	5.80	7.25
Interest earnings	1.68	3.04	Interest on general debt	0.87	1.37
Special assessments	5.54	5.54	General expenditure, n.e.c.		
Sale of property	40.10	43.48	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.42	2.88	Other and unallocable	11.86	23.72
Utility revenue	1.87	1.87	Utility expenditure	2.59	2.59
Water supply	2.36	2.36	Capital outlay	14.46	14.46
Electric power	0.71	0.71	Water supply	3.74	3.74
Gas supply	9.29	9.29	Electric power	1.68	1.68
Transit	0.00	0.00	Gas supply	11.16	11.16
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.78	1.51	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.18	1.89
Intergovernmental expenditure ¹	0.00	3.84	Short-term	0.00	0.00
Direct expenditure	0.78	1.51	Long-term	1.18	1.89
Current operations	0.65	1.18	Full faith and credit	1.45	2.57
Capital outlay	2.36	4.58	Nonguaranteed	1.50	2.18
Construction	3.35	6.54	Long-term debt by purpose		
Other capital outlay	1.17	2.23	Public debt for private purposes	1.45	2.19
Assistance and subsidies	0.00	0.00	Education	0.16	0.18
Interest on debt	0.84	1.28	Utilities	8.04	8.04
Insurance benefits and repayments	0.00	0.00	Other	1.77	3.84
Exhibit: Salaries and wages	0.30	0.46	Long-term debt issued	1.75	4.43
Direct expenditure by function	0.78	1.51	Long-term debt retired	1.35	2.30
Direct general expenditure	0.86	1.62	Cash and security holdings	0.33	1.61
Capital outlay	2.40	4.76	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.66	1.23	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds		
Capital outlay	0.00	0.00	By purpose	0.83	1.61
Elementary & secondary education	0.00	0.00	Offsets to debt	1.37	2.04
Capital outlay	0.00	0.00	Bond funds	2.41	3.67
Other education	0.00	0.00	Other	0.99	2.53
Libraries	4.26	4.79			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Missouri		Description	Missouri	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.35	0.72	Social services and income maintenance:		
General revenue¹	0.43	0.81	Public welfare	0.08	2.53
Intergovernmental revenue ¹	0.18	0.44	Cash assistance payments	0.00	0.00
From Federal Government	0.18	2.18	Vendor payments	0.00	9.01
From State government	0.00	0.40	Other public welfare	0.46	2.54
From local governments ¹	0.00	0.00	Hospitals	3.20	5.40
General revenue from own sources	0.55	1.27	Capital outlay	3.59	6.90
Taxes	0.59	1.51	Health	0.95	3.70
Property	2.43	2.44	Social insurance administration	0.00	0.00
Sales and gross receipts	0.41	1.37	Veterans' services	0.00	0.00
General sales	0.64	2.07	Transportation:		
Selective sales	0.26	0.91	Highways	1.23	2.91
Motor fuel	0.05	16.82	Capital outlay	1.83	8.48
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.27	0.27
Tobacco products	0.59	4.37	Parking facilities	0.60	0.60
Public utilities	1.02	1.02	Sea and inland port facilities	0.00	0.00
Other selective sales	0.37	1.58	Transit subsidies	8.34	8.34
Individual income	0.01	0.22	Public safety:		
Corporate income	0.00	0.00	Police protection	0.92	1.09
Motor vehicle license	0.44	9.06	Fire protection	11.89	11.89
Other taxes	0.98	2.82	Correction	0.71	2.95
Charges and miscellaneous general revenue	1.28	2.31	Capital outlay	1.13	3.31
Current charges	1.99	3.11	Protective inspection and regulation	0.42	1.33
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.03	0.95
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	5.13	7.30	Parks and recreation	2.58	2.91
Highways	14.30	28.57	Capital outlay	10.79	12.54
Air transportation (airports)	0.08	0.08	Housing and community development	2.43	3.13
Parking facilities	1.59	1.59	Sewerage	1.72	1.73
Sea and inland port facilities	0.00	0.00	Capital outlay	3.05	3.05
Natural resources	0.00	0.00	Solid waste management	2.90	3.06
Parks and recreation	4.35	4.50	Capital outlay	7.25	7.26
Housing and community development	52.13	70.13	Governmental administration:		
Sewerage	1.92	1.92	Financial administration	1.95	4.41
Solid waste management	5.79	5.79	Judicial and legal	0.76	1.52
Other charges	10.15	12.44	General public buildings	0.44	1.48
Miscellaneous general revenue	0.87	2.15	Other governmental administration	2.01	2.43
Interest earnings	1.06	2.50	Interest on general debt	0.41	0.89
Special assessments	10.77	10.77	General expenditure, n.e.c.		
Sale of property	2.50	3.89	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.46	4.01	Other and unallocable	5.34	12.86
Utility revenue	2.66	2.66	Utility expenditure	1.49	1.49
Water supply	2.09	2.09	Capital outlay	5.38	5.38
Electric power	2.16	2.16	Water supply	3.65	3.65
Gas supply	38.30	38.30	Electric power	1.96	1.96
Transit	0.07	0.07	Gas supply	7.30	7.30
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.40	0.75	Debt outstanding	0.75	1.52
By character and object:			Short-term	28.40	30.17
Intergovernmental expenditure ¹	0.00	61.30	Long-term	0.74	1.51
Direct expenditure	0.40	0.74	Full faith and credit	1.74	2.21
Current operations	0.44	0.75	Nonguaranteed	0.77	2.06
Capital outlay	1.48	2.57	Long-term debt by purpose		
Construction	2.09	3.97	Public debt for private purposes	0.42	3.07
Other capital outlay	1.36	2.02	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	6.11	6.11
Interest on debt	0.45	0.91	Other	2.09	2.81
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.89	5.01
Exhibit: Salaries and wages	0.38	0.54	Long-term debt retired	2.42	6.22
Direct expenditure by function	0.40	0.74	Cash and security holdings	0.14	0.54
Direct general expenditure	0.45	0.83	Insurance trust funds	0.00	0.00
Capital outlay	1.55	2.83	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.43	0.79	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.36	0.85
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.15	0.83
Elementary & secondary education	0.00	0.00	Bond funds	1.63	2.44
Capital outlay	0.00	0.00	Other	0.63	1.08
Other education	0.00	0.00			
Libraries	25.62	25.62			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Montana		Description	Montana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	1.03	2.54	Social services and income maintenance:		
General revenue¹	1.17	2.60	Public welfare	0.12	2.59
Intergovernmental revenue ¹	0.30	0.54	Cash assistance payments	0.00	0.00
From Federal Government	0.30	3.15	Vendor payments	0.00	0.00
From State government	0.00	0.21	Other public welfare	0.38	2.60
From local governments ¹	0.00	0.00	Hospitals	5.56	11.59
General revenue from own sources	1.61	4.17	Capital outlay	1.68	46.32
Taxes	0.25	0.73	Health	0.30	1.71
Property	0.51	0.69	Social insurance administration	0.00	0.00
Sales and gross receipts	0.16	13.36	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.16	13.36	Highways	0.43	2.16
Motor fuel	0.00	0.00	Capital outlay	0.27	4.69
Alcoholic beverage	0.00	0.00	Air transportation (airports)	12.14	12.78
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.50	13.36	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.38	1.73
Motor vehicle license	0.63	3.07	Fire protection	11.09	11.09
Other taxes	0.30	3.81	Correction	0.20	0.89
Charges and miscellaneous general revenue	4.40	9.46	Capital outlay	0.01	0.02
Current charges	1.12	2.27	Protective inspection and regulation	0.23	1.55
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.56	4.68
School lunch sales (gross)	0.00	0.00	Capital outlay	0.30	4.34
Hospitals	11.03	11.96	Parks and recreation	0.96	1.37
Highways	4.01	4.80	Capital outlay	1.06	7.16
Air transportation (airports)	0.47	0.47	Housing and community development	0.53	1.20
Parking facilities	0.00	0.00	Sewerage	1.83	1.83
Sea and inland port facilities	0.00	0.00	Capital outlay	6.79	6.79
Natural resources	6.79	27.00	Solid waste management	0.91	0.91
Parks and recreation	4.81	5.31	Capital outlay	0.69	1.37
Housing and community development	0.94	0.96	Governmental administration:		
Sewerage	7.72	7.72	Financial administration	0.27	1.30
Solid waste management	2.10	2.10	Judicial and legal	0.81	1.27
Other charges	1.42	2.59	General public buildings	2.87	3.54
Miscellaneous general revenue	9.15	21.08	Other governmental administration	1.65	3.12
Interest earnings	14.05	35.17	Interest on general debt	0.26	0.73
Special assessments	3.18	3.18	General expenditure, n.e.c.		
Sale of property	32.54	62.56	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.65	1.84	Other and unallocable	2.42	4.79
Utility revenue	4.53	4.53	Utility expenditure	5.34	5.34
Water supply	4.68	4.68	Capital outlay	4.14	4.14
Electric power	0.00	0.00	Water supply	6.10	6.10
Gas supply	7.78	7.78	Electric power	0.00	0.00
Transit	0.14	0.14	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.27	0.27
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.20	0.50	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.34	3.97
Intergovernmental expenditure ¹	0.00	5.30	Short-term	14.65	39.03
Direct expenditure	0.20	0.50	Long-term	1.34	3.96
Current operations	0.20	0.42	Full faith and credit	5.15	8.16
Capital outlay	0.86	3.22	Nonguaranteed	0.72	2.53
Construction	0.54	3.71	Long-term debt by purpose		
Other capital outlay	3.07	4.14	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.26	0.70	Utilities	15.40	15.40
Insurance benefits and repayments	0.00	0.00	Other	4.12	9.63
Exhibit: Salaries and wages	0.38	0.60	Long-term debt issued	4.82	21.22
Direct expenditure by function	0.20	0.50	Long-term debt retired	0.79	2.64
Direct general expenditure	0.22	0.50	Cash and security holdings	0.28	1.55
Capital outlay	0.86	3.29	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.19	0.41	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.49	1.55
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	0.07	0.26
Capital outlay	0.00	0.00	Bond funds	0.75	1.34
Other education	0.00	0.00	Other	0.98	2.73
Libraries	2.41	2.90			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Nebraska		Description	Nebraska	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.63	1.06	Social services and income maintenance:		
General revenue¹	0.83	1.56	Public welfare	0.28	13.52
Intergovernmental revenue ¹	0.51	0.99	Cash assistance payments	0.28	25.27
From Federal Government	0.51	5.32	Vendor payments	0.02	7.95
From State government	0.00	0.93	Other public welfare	1.01	14.87
From local governments ¹	0.00	0.00	Hospitals	15.15	24.22
General revenue from own sources	1.02	2.23	Capital outlay	28.53	50.00
Taxes	0.24	0.57	Health	0.92	2.45
Property	0.50	0.50	Social insurance administration	0.00	0.00
Sales and gross receipts	0.17	1.14	Veterans' services	0.00	0.00
General sales	0.16	0.92	Transportation:		
Selective sales	0.38	3.22	Highways	1.92	4.85
Motor fuel	0.00	0.00	Capital outlay	2.74	13.59
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.34	0.36
Tobacco products	0.00	0.69	Parking facilities	0.00	0.00
Public utilities	2.95	3.15	Sea and inland port facilities	0.00	0.00
Other selective sales	1.41	11.23	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.09	1.38
Motor vehicle license	0.67	4.15	Fire protection	8.36	8.36
Other taxes	3.37	5.92	Correction	1.33	4.78
Charges and miscellaneous general revenue	3.22	6.10	Capital outlay	1.05	8.65
Current charges	5.18	8.67	Protective inspection and regulation	0.56	4.95
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.12	9.80
School lunch sales (gross)	0.00	0.00	Capital outlay	33.06	63.27
Hospitals	19.57	26.38	Parks and recreation	2.20	2.80
Highways	3.90	6.09	Capital outlay	9.04	10.85
Air transportation (airports)	1.37	1.40	Housing and community development	4.31	4.39
Parking facilities	0.00	0.00	Sewerage	11.71	11.71
Sea and inland port facilities	0.00	0.00	Capital outlay	21.52	21.52
Natural resources	3.86	18.37	Solid waste management	5.17	5.17
Parks and recreation	4.77	6.39	Capital outlay	52.04	52.04
Housing and community development	21.79	22.80	Governmental administration:		
Sewerage	4.52	4.52	Financial administration	1.29	2.66
Solid waste management	5.94	5.94	Judicial and legal	1.13	1.94
Other charges	6.11	8.47	General public buildings	7.26	9.31
Miscellaneous general revenue	1.31	3.09	Other governmental administration	2.55	3.23
Interest earnings	1.37	2.98	Interest on general debt	0.55	1.11
Special assessments	20.03	20.03	General expenditure, n.e.c.		
Sale of property	16.61	44.55	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.54	4.61	Other and unallocable	2.92	3.55
Utility revenue	0.14	0.14	Utility expenditure	0.44	0.44
Water supply	1.03	1.03	Capital outlay	2.23	2.23
Electric power	0.13	0.13	Water supply	5.00	5.00
Gas supply	0.04	0.04	Electric power	0.25	0.25
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.70	1.11	Debt outstanding	0.72	1.02
By character and object:			Short-term	18.74	18.74
Intergovernmental expenditure ¹	0.00	1.77	Long-term	0.72	1.02
Direct expenditure	0.70	1.12	Full faith and credit	2.35	2.36
Current operations	0.79	1.22	Nonguaranteed	0.54	0.86
Capital outlay	1.76	2.78	Long-term debt by purpose		
Construction	1.42	2.57	Public debt for private purposes	0.98	14.81
Other capital outlay	4.81	5.92	Education	0.00	0.00
Assistance and subsidies	0.16	25.27	Utilities	0.32	0.32
Interest on debt	0.34	0.48	Other	4.78	5.07
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.90	0.95
Exhibit: Salaries and wages	1.16	1.70	Long-term debt retired	0.49	0.54
Direct expenditure by function	0.70	1.12	Cash and security holdings	0.19	0.51
Direct general expenditure	0.90	1.63	Insurance trust funds	0.00	0.00
Capital outlay	1.98	3.75	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.93	1.67	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.03	0.04	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.38	0.73
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.37	1.44
Elementary & secondary education	0.05	0.05	Bond funds	1.28	1.33
Capital outlay	0.01	0.01	Other	0.54	0.88
Other education	0.00	0.00			
Libraries	2.68	2.86			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Nevada		Description	Nevada	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.24	0.66	Social services and income maintenance:		
General revenue¹	0.32	0.69	Public welfare	0.24	2.24
Intergovernmental revenue ¹	0.39	0.78	Cash assistance payments	0.00	0.00
From Federal Government	0.39	2.06	Vendor payments	0.00	0.00
From State government	0.00	0.71	Other public welfare	0.73	2.25
From local governments ¹	0.00	0.00	Hospitals	2.15	2.63
General revenue from own sources	0.32	0.68	Capital outlay	0.00	0.00
Taxes	0.32	0.91	Health	15.91	31.59
Property	1.19	1.27	Social insurance administration	0.00	0.00
Sales and gross receipts	0.08	0.62	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.18	0.85	Highways	1.00	1.80
Motor fuel	0.60	2.86	Capital outlay	0.87	1.86
Alcoholic beverage	0.00	0.00	Air transportation (airports)	2.92	2.92
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.82	0.92	Sea and inland port facilities	0.00	0.00
Other selective sales	0.16	0.87	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.61	1.80
Motor vehicle license	0.00	0.00	Fire protection	2.30	2.30
Other taxes	0.42	0.89	Correction	0.61	1.30
Charges and miscellaneous general revenue	0.55	0.75	Capital outlay	1.99	7.84
Current charges	0.69	0.88	Protective inspection and regulation	0.37	0.82
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.76	3.06
School lunch sales (gross)	0.00	0.00	Capital outlay	0.02	0.02
Hospitals	2.30	2.34	Parks and recreation	1.33	1.39
Highways	0.53	0.91	Capital outlay	1.40	1.44
Air transportation (airports)	0.10	0.10	Housing and community development	0.19	0.21
Parking facilities	0.00	0.00	Sewerage	3.27	3.27
Sea and inland port facilities	0.00	0.00	Capital outlay	3.53	3.53
Natural resources	39.96	99.99	Solid waste management	12.14	22.40
Parks and recreation	1.70	1.77	Capital outlay	13.14	73.99
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	1.91	1.91	Financial administration	0.66	2.15
Solid waste management	17.96	23.94	Judicial and legal	1.36	1.63
Other charges	1.44	2.03	General public buildings	2.86	3.00
Miscellaneous general revenue	0.51	0.80	Other governmental administration	2.39	2.97
Interest earnings	0.31	0.48	Interest on general debt	0.07	0.11
Special assessments	0.36	0.51	General expenditure, n.e.c.		
Sale of property	10.26	10.37	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.07	1.77	Other and unallocable	1.68	3.12
Utility revenue	1.11	1.18	Utility expenditure	0.59	0.62
Water supply	1.35	1.36	Capital outlay	0.41	0.42
Electric power	0.00	0.00	Water supply	0.73	0.73
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.42	0.67	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.13	0.17
Intergovernmental expenditure ¹	0.00	6.24	Short-term	1.66	1.66
Direct expenditure	0.42	0.67	Long-term	0.13	0.17
Current operations	0.51	0.76	Full faith and credit	0.17	0.23
Capital outlay	0.56	0.77	Nonguaranteed	0.24	0.30
Construction	0.37	0.52	Long-term debt by purpose		
Other capital outlay	2.14	2.60	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.13	0.20	Utilities	0.74	0.78
Insurance benefits and repayments	0.00	0.00	Other	0.10	0.14
Exhibit: Salaries and wages	0.42	0.59	Long-term debt issued	0.05	0.08
Direct expenditure by function	0.42	0.67	Long-term debt retired	0.33	0.48
Direct general expenditure	0.49	0.74	Cash and security holdings	0.09	0.33
Capital outlay	0.66	0.95	Insurance trust funds		
Other direct general expenditure	0.49	0.75	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.20	0.33
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	0.03	0.06
Capital outlay	0.00	0.00	Bond funds	0.09	0.14
Other education	0.00	0.00	Other	0.46	0.70
Libraries	1.81	2.08			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	New Hampshire		Description	New Hampshire	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.29	0.64	Social services and income maintenance:		
General revenue¹	0.35	0.67	Public welfare	0.03	0.27
Intergovernmental revenue ¹	0.50	1.15	Cash assistance payments	0.59	2.99
From Federal Government	0.50	6.05	Vendor payments	0.01	10.48
From State government	0.00	0.84	Other public welfare	0.06	0.13
From local governments ¹	0.00	0.00	Hospitals	0.05	9.67
General revenue from own sources	0.40	0.72	Capital outlay	0.00	0.00
Taxes	0.54	0.82	Health	0.70	4.26
Property	0.82	0.82	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.97	3.22
Motor fuel	0.00	0.00	Capital outlay	0.97	39.80
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.03	1.29
Motor vehicle license	0.00	0.00	Fire protection	2.05	2.05
Other taxes	0.24	1.87	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.17	0.57	Capital outlay	0.00	0.00
Current charges	0.18	0.43	Protective inspection and regulation	0.30	1.65
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.70	8.35
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	1.38	1.54
Highways	0.00	0.00	Capital outlay	2.49	2.73
Air transportation (airports)	0.01	0.02	Housing and community development	2.12	4.76
Parking facilities	0.53	0.53	Sewerage	2.70	2.75
Sea and inland port facilities	0.00	0.00	Capital outlay	36.52	37.17
Natural resources	0.00	0.00	Solid waste management	0.81	0.93
Parks and recreation	1.13	1.87	Capital outlay	32.38	57.75
Housing and community development	0.80	1.20	Governmental administration:		
Sewerage	1.59	1.59	Financial administration	0.77	2.07
Solid waste management	1.06	1.06	Judicial and legal	0.61	3.31
Other charges	0.55	0.81	General public buildings	5.49	6.51
Miscellaneous general revenue	0.35	1.92	Other governmental administration	2.13	2.63
Interest earnings	0.21	1.79	Interest on general debt	0.10	0.68
Special assessments	1.61	1.61	General expenditure, n.e.c.		
Sale of property	15.29	16.20	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.59	2.23	Other and unallocable	4.87	6.25
Utility revenue	3.04	3.05	Utility expenditure	2.59	2.62
Water supply	3.75	3.75	Capital outlay	14.12	15.54
Electric power	0.00	0.00	Water supply	3.20	3.24
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.28	0.58	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.37	1.84
Intergovernmental expenditure ¹	0.00	0.00	Short-term	90.31	90.31
Direct expenditure	0.28	0.59	Long-term	0.37	1.85
Current operations	0.16	0.31	Full faith and credit	1.34	2.19
Capital outlay	2.31	4.30	Nonguaranteed	0.06	1.38
Construction	2.05	3.73	Long-term debt by purpose		
Other capital outlay	6.46	12.87	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.34	2.99	Education	0.00	0.00
Interest on debt	0.15	0.88	Utilities	5.29	5.29
Insurance benefits and repayments	0.00	0.00	Other	1.09	3.59
Exhibit: Salaries and wages	0.14	0.20	Long-term debt issued	0.71	2.70
Direct expenditure by function	0.28	0.59	Long-term debt retired	0.86	4.85
Direct general expenditure	0.31	0.60	Cash and security holdings	0.20	1.71
Capital outlay	2.34	4.36	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.31	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.34	1.72
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	0.26	483.59
Capital outlay	0.00	0.00	Bond funds	4.17	6.19
Other education	0.00	0.00	Other	1.21	1.72
Libraries	4.70	5.35			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	New Jersey		Description	New Jersey	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.17	0.35	Social services and income maintenance:		
General revenue¹	0.21	0.37	Public welfare	0.06	0.30
Intergovernmental revenue ¹	0.22	0.51	Cash assistance payments	0.36	0.36
From Federal Government	0.22	2.63	Vendor payments	0.04	3.61
From State government	0.00	0.46	Other public welfare	0.24	0.57
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.24	0.52	Capital outlay	0.00	0.00
Taxes	0.29	0.63	Health	0.55	2.02
Property	0.70	0.70	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	10.05	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.11	10.05	Highways	1.87	4.51
Motor fuel	0.00	0.00	Capital outlay	3.07	9.84
Alcoholic beverage	0.00	0.00	Air transportation (airports)	4.65	6.94
Tobacco products	0.00	0.00	Parking facilities	3.04	3.04
Public utilities	0.29	52.46	Sea and inland port facilities	0.00	0.00
Other selective sales	0.01	0.20	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.73	0.86
Motor vehicle license	0.12	99.92	Fire protection	2.59	2.59
Other taxes	4.48	20.78	Correction	0.19	0.67
Charges and miscellaneous general revenue	0.43	1.00	Capital outlay	1.63	2.23
Current charges	0.71	1.51	Protective inspection and regulation	1.16	3.91
Education	0.23	0.76	Environment and housing:		
Institutions of higher education	0.05	0.27	Natural resources	0.03	0.42
School lunch sales (gross)	0.14	0.14	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	2.96	5.28
Highways	0.70	4.07	Capital outlay	6.34	8.12
Air transportation (airports)	3.23	5.51	Housing and community development	3.13	4.10
Parking facilities	1.82	1.82	Sewerage	4.02	4.11
Sea and inland port facilities	0.21	27.93	Capital outlay	19.56	19.56
Natural resources	0.00	0.00	Solid waste management	2.16	2.47
Parks and recreation	0.82	2.59	Capital outlay	22.12	22.12
Housing and community development	5.36	5.91	Governmental administration:		
Sewerage	2.43	2.48	Financial administration	1.33	3.23
Solid waste management	3.76	4.38	Judicial and legal	0.35	0.72
Other charges	2.62	8.07	General public buildings	2.14	2.39
Miscellaneous general revenue	0.69	1.74	Other governmental administration	4.65	6.38
Interest earnings	0.82	2.44	Interest on general debt	0.93	1.90
Special assessments	14.27	14.27	General expenditure, n.e.c.		
Sale of property	3.44	3.50	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.99	2.43	Other and unallocable	1.18	2.24
Utility revenue	3.24	5.58	Utility expenditure	1.51	5.44
Water supply	6.32	6.63	Capital outlay	2.61	17.78
Electric power	0.00	0.00	Water supply	6.53	6.85
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.05	1.07
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.21	0.39	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.33	3.20
Intergovernmental expenditure ¹	0.00	0.31	Short-term	8.58	8.62
Direct expenditure	0.21	0.39	Long-term	1.34	3.34
Current operations	0.16	0.27	Full faith and credit	2.08	2.72
Capital outlay	1.55	2.83	Nonguaranteed	1.80	8.37
Construction	1.81	3.53	Long-term debt by purpose		
Other capital outlay	2.23	3.37	Public debt for private purposes	4.29	38.16
Assistance and subsidies	0.22	0.36	Education	1.06	1.57
Interest on debt	0.93	1.87	Utilities	13.45	15.85
Insurance benefits and repayments	0.00	0.00	Other	1.18	2.62
Exhibit: Salaries and wages	0.20	0.29	Long-term debt issued	1.96	4.75
Direct expenditure by function	0.21	0.39	Long-term debt retired	0.85	2.04
Direct general expenditure	0.23	0.39	Cash and security holdings	0.23	1.58
Capital outlay	1.81	2.85	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.25	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.10	0.12	Workers' compensation	0.00	0.00
Capital outlay	0.73	1.00	Miscellaneous	0.00	0.00
Higher education	0.09	0.43	Other than insurance trust funds	0.58	1.59
Capital outlay	0.62	4.69	By purpose		
Elementary & secondary education	0.12	0.13	Offsets to debt	0.73	4.70
Capital outlay	0.90	1.02	Bond funds	2.52	3.99
Other education	0.00	0.00	Other	0.92	1.86
Libraries	4.25	4.32			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	New Mexico		Description	New Mexico	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.63	1.52	Social services and income maintenance:		
General revenue¹	0.76	1.62	Public welfare	0.10	3.29
Intergovernmental revenue ¹	0.51	0.73	Cash assistance payments	0.00	0.00
From Federal Government	0.51	4.62	Vendor payments	0.19	11.02
From State government	0.00	0.65	Other public welfare	0.71	6.77
From local governments ¹	0.00	0.00	Hospitals	14.56	37.18
General revenue from own sources	1.00	3.58	Capital outlay	23.75	88.96
Taxes	0.33	1.47	Health	0.16	1.86
Property	2.02	2.16	Social insurance administration	0.00	0.00
Sales and gross receipts	0.15	0.87	Veterans' services	0.00	0.00
General sales	0.19	0.97	Transportation:		
Selective sales	0.09	0.83	Highways	0.62	3.34
Motor fuel	0.00	0.00	Capital outlay	2.06	7.77
Alcoholic beverage	0.00	0.00	Air transportation (airports)	2.55	2.65
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.60	0.72	Sea and inland port facilities	0.00	0.00
Other selective sales	0.13	1.11	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.94	1.18
Motor vehicle license	0.09	0.00	Fire protection	2.41	2.41
Other taxes	0.67	5.87	Correction	1.94	6.65
Charges and miscellaneous general revenue	2.90	7.83	Capital outlay	32.95	42.89
Current charges	5.72	11.52	Protective inspection and regulation	0.32	2.09
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	4.01	14.78
School lunch sales (gross)	0.00	0.00	Capital outlay	3.53	13.32
Hospitals	16.18	36.21	Parks and recreation	1.14	1.46
Highways	27.21	63.99	Capital outlay	1.65	1.77
Air transportation (airports)	0.11	0.11	Housing and community development	10.64	12.36
Parking facilities	0.00	0.00	Sewerage	3.09	3.36
Sea and inland port facilities	0.00	0.00	Capital outlay	10.51	10.58
Natural resources	3.59	6.56	Solid waste management	3.64	3.69
Parks and recreation	5.09	5.63	Capital outlay	9.69	9.69
Housing and community development	11.79	23.41	Governmental administration:		
Sewerage	9.46	9.46	Financial administration	1.61	3.76
Solid waste management	7.54	7.54	Judicial and legal	0.24	1.83
Other charges	15.14	23.30	General public buildings	5.98	9.56
Miscellaneous general revenue	0.60	2.40	Other governmental administration	2.80	3.74
Interest earnings	0.11	0.37	Interest on general debt	0.47	0.88
Special assessments	48.31	48.31	General expenditure, n.e.c.		
Sale of property	9.99	11.02	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.73	4.21	Other and unallocable	4.73	6.22
Utility revenue	0.90	0.90	Utility expenditure	6.05	6.05
Water supply	0.59	0.59	Capital outlay	13.69	13.69
Electric power	0.63	0.63	Water supply	11.84	11.84
Gas supply	9.24	9.24	Electric power	1.27	1.27
Transit	0.00	0.00	Gas supply	8.76	8.76
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.90	1.94	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.78	1.38
Intergovernmental expenditure ¹	0.00	0.26	Short-term	4.51	22.77
Direct expenditure	0.90	1.95	Long-term	0.78	1.38
Current operations	0.96	2.05	Full faith and credit	1.67	2.70
Capital outlay	2.64	3.91	Nonguaranteed	0.86	1.58
Construction	3.16	4.71	Long-term debt by purpose		
Other capital outlay	3.45	4.99	Public debt for private purposes	0.78	1.80
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.41	0.70	Utilities	2.95	2.95
Insurance benefits and repayments	0.00	0.00	Other	1.40	2.50
Exhibit: Salaries and wages	1.03	1.71	Long-term debt issued	1.10	3.16
Direct expenditure by function	0.90	1.95	Long-term debt retired	0.57	1.03
Direct general expenditure	0.96	2.07	Cash and security holdings	0.09	0.80
Capital outlay	2.07	3.33	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.92	2.06	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.14	0.80
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	0.23	0.50
Capital outlay	0.00	0.00	Bond funds	0.29	0.49
Other education	0.00	0.00	Other	0.17	1.85
Libraries	1.04	1.18			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	New York		Description	New York	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.07	0.28	Social services and income maintenance:		
General revenue¹	0.09	0.32	Public welfare	0.02	0.05
Intergovernmental revenue ¹	0.34	0.79	Cash assistance payments	0.13	0.13
From Federal Government	0.34	3.32	Vendor payments	0.01	0.26
From State government	0.00	0.72	Other public welfare	0.10	0.11
From local governments ¹	0.00	0.00	Hospitals	0.04	0.07
General revenue from own sources	0.07	0.13	Capital outlay	0.00	0.00
Taxes	0.05	0.09	Health	8.70	12.69
Property	0.14	0.14	Social insurance administration	0.00	0.00
Sales and gross receipts	0.03	0.07	Veterans' services	0.00	0.00
General sales	0.04	0.08	Transportation:		
Selective sales	0.03	0.13	Highways	0.75	1.44
Motor fuel	0.00	0.00	Capital outlay	1.09	2.83
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.23	0.24
Tobacco products	0.00	0.00	Parking facilities	1.07	1.07
Public utilities	0.07	0.30	Sea and inland port facilities	0.00	0.00
Other selective sales	0.03	0.10	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.32	0.35
Motor vehicle license	0.02	0.13	Fire protection	1.62	1.62
Other taxes	0.29	0.60	Correction	0.17	0.35
Charges and miscellaneous general revenue	0.23	0.37	Capital outlay	0.05	0.18
Current charges	0.27	0.37	Protective inspection and regulation	0.31	0.97
Education	0.03	0.10	Environment and housing:		
Institutions of higher education	0.04	0.17	Natural resources	5.13	23.00
School lunch sales (gross)	0.00	0.00	Capital outlay	10.75	40.72
Hospitals	0.42	0.65	Parks and recreation	0.96	1.28
Highways	0.00	0.00	Capital outlay	3.84	5.02
Air transportation (airports)	0.02	0.02	Housing and community development	0.57	0.61
Parking facilities	0.79	0.79	Sewerage	5.30	5.36
Sea and inland port facilities	0.00	0.00	Capital outlay	8.92	8.93
Natural resources	0.00	0.00	Solid waste management	1.59	1.71
Parks and recreation	0.97	1.51	Capital outlay	11.07	15.50
Housing and community development	0.80	0.82	Governmental administration:		
Sewerage	0.57	0.58	Financial administration	0.17	0.59
Solid waste management	1.28	1.28	Judicial and legal	0.20	0.51
Other charges	1.26	1.56	General public buildings	1.55	1.89
Miscellaneous general revenue	0.32	0.67	Other governmental administration	0.33	0.49
Interest earnings	0.27	0.61	Interest on general debt	0.13	0.22
Special assessments	3.78	3.78	General expenditure, n.e.c.		
Sale of property	12.39	12.52	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.38	0.80	Other and unallocable	0.39	0.59
Utility revenue	0.13	0.18	Utility expenditure	0.94	1.58
Water supply	0.59	0.59	Capital outlay	3.92	11.37
Electric power	0.17	0.33	Water supply	7.56	7.56
Gas supply	0.00	0.00	Electric power	0.16	0.32
Transit	0.01	0.02	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.01
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.23	0.36	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.22	0.39
Intergovernmental expenditure ¹	0.00	0.13	Short-term	1.68	1.85
Direct expenditure	0.23	0.38	Long-term	0.22	0.41
Current operations	0.20	0.32	Full faith and credit	0.56	0.67
Capital outlay	1.60	2.57	Nonguaranteed	0.10	0.27
Construction	1.98	3.12	Long-term debt by purpose		
Other capital outlay	1.12	1.97	Public debt for private purposes	0.31	1.05
Assistance and subsidies	0.09	0.13	Education	0.12	0.19
Interest on debt	0.12	0.19	Utilities	0.31	0.47
Insurance benefits and repayments	0.00	0.00	Other	0.37	0.65
Exhibit: Salaries and wages	0.29	0.37	Long-term debt issued	0.37	0.53
Direct expenditure by function	0.23	0.38	Long-term debt retired	0.32	0.51
Direct general expenditure	0.25	0.39	Cash and security holdings	0.08	0.20
Capital outlay	1.55	2.28	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.20	0.31	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.02	0.03	Workers' compensation	0.00	0.00
Capital outlay	0.15	0.17	Miscellaneous	0.00	0.00
Higher education	0.10	0.47	Other than insurance trust funds	0.27	0.65
Capital outlay	0.97	5.56	By purpose		
Elementary & secondary education	0.01	0.01	Offsets to debt	0.15	0.50
Capital outlay	0.01	0.01	Bond funds	0.64	1.04
Other education	0.00	0.00	Other	0.84	1.45
Libraries	2.40	2.50			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	North Carolina		Description	North Carolina	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.11	0.26	Social services and income maintenance:		
General revenue¹	0.12	0.26	Public welfare	0.07	0.42
Intergovernmental revenue ¹	0.47	0.58	Cash assistance payments	0.57	1.21
From Federal Government	0.47	6.34	Vendor payments	0.00	0.01
From State government	0.00	0.40	Other public welfare	0.28	0.70
From local governments ¹	0.00	0.00	Hospitals	0.15	0.20
General revenue from own sources	0.12	0.29	Capital outlay	0.11	0.11
Taxes	0.08	0.27	Health	0.15	0.21
Property	0.33	0.33	Social insurance administration	0.00	0.00
Sales and gross receipts	0.07	0.41	Veterans' services	0.00	0.00
General sales	0.04	0.15	Transportation:		
Selective sales	0.17	3.93	Highways	0.49	3.39
Motor fuel	0.00	0.00	Capital outlay	0.69	9.50
Alcoholic beverage	2.18	30.26	Air transportation (airports)	3.39	3.48
Tobacco products	0.00	0.00	Parking facilities	0.08	0.08
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.14	1.31	Transit subsidies	0.89	0.89
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.82	1.10
Motor vehicle license	0.03	0.59	Fire protection	1.39	1.39
Other taxes	0.37	1.25	Correction	0.19	0.99
Charges and miscellaneous general revenue	0.31	0.47	Capital outlay	0.26	0.66
Current charges	0.40	0.56	Protective inspection and regulation	1.33	3.06
Education	0.09	0.42	Environment and housing:		
Institutions of higher education	0.03	0.33	Natural resources	0.45	1.64
School lunch sales (gross)	0.55	0.55	Capital outlay	0.87	1.85
Hospitals	0.11	0.12	Parks and recreation	3.34	4.69
Highways	0.00	0.00	Capital outlay	9.75	13.69
Air transportation (airports)	0.36	0.36	Housing and community development	6.57	7.41
Parking facilities	4.11	4.11	Sewerage	1.82	1.83
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	1.95	2.00
Parks and recreation	1.75	1.89	Capital outlay	12.55	12.61
Housing and community development	6.55	6.90	Governmental administration:		
Sewerage	2.24	2.24	Financial administration	0.66	1.34
Solid waste management	2.36	2.36	Judicial and legal	0.16	0.98
Other charges	3.09	4.04	General public buildings	3.70	4.43
Miscellaneous general revenue	0.36	0.71	Other governmental administration	3.13	3.67
Interest earnings	0.30	0.81	Interest on general debt	0.77	1.27
Special assessments	14.23	14.23	General expenditure, n.e.c.		
Sale of property	11.00	11.50	Miscellaneous commercial activities	3.90	4.31
Other general revenue	0.79	1.53	Other and unallocable	1.85	3.13
Utility revenue	0.90	0.90	Utility expenditure	1.71	1.71
Water supply	1.44	1.44	Capital outlay	6.72	6.72
Electric power	1.07	1.07	Water supply	5.33	5.33
Gas supply	3.53	3.53	Electric power	1.12	1.12
Transit	3.21	3.21	Gas supply	0.91	0.91
Liquor store revenue	1.00	1.00	Transit	5.72	5.72
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.86	0.86
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
Expenditure¹	0.26	0.45	Debt outstanding	0.97	1.38
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure ¹	0.00	0.64	Long-term	0.98	1.40
Direct expenditure	0.26	0.46	Full faith and credit	1.70	2.34
Current operations	0.15	0.24	Nonguaranteed	1.23	1.81
Capital outlay	1.42	2.31	Long-term debt by purpose		
Construction	1.56	2.55	Public debt for private purposes	0.36	1.29
Other capital outlay	2.04	3.30	Education	2.62	4.32
Assistance and subsidies	0.43	1.21	Utilities	1.37	1.37
Interest on debt	0.61	0.85	Other	2.38	2.79
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.00	3.80
Exhibit: Salaries and wages	0.36	0.53	Long-term debt retired	3.36	4.41
Direct expenditure by function	0.26	0.46	Cash and security holdings	0.12	0.77
Direct general expenditure	0.22	0.39	Insurance trust funds	0.00	0.00
Capital outlay	1.03	1.83	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.14	0.26	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.24	0.35	Miscellaneous	0.00	0.00
Capital outlay	1.84	2.40	Other than insurance trust funds	0.38	0.79
Higher education	0.11	0.51	By purpose		
Capital outlay	0.85	5.10	Offsets to debt	0.20	0.67
Elementary & secondary education	0.36	0.37	Bond funds	1.79	2.75
Capital outlay	2.33	2.43	Other	0.49	0.92
Other education	0.00	0.00			
Libraries	1.33	1.43			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	North Dakota		Description	North Dakota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.18	0.47	Social services and income maintenance:		
General revenue¹	0.20	0.49	Public welfare	0.09	1.70
Intergovernmental revenue ¹	0.21	0.45	Cash assistance payments		10.15
From Federal Government	0.21	1.27	Vendor payments	0.04	6.61
From State government	0.00	0.47	Other public welfare	0.24	1.77
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.28	0.78	Capital outlay	0.00	0.00
Taxes	0.30	0.90	Health	0.44	1.35
Property	1.00	1.00	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	0.26	Veterans' services	0.00	0.00
General sales	0.04	0.30	Transportation:		
Selective sales	0.01	0.25	Highways	1.10	2.79
Motor fuel	0.00	0.00	Capital outlay	1.48	5.74
Alcoholic beverage	0.00	0.00	Air transportation (airports)	12.03	12.38
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.01	0.58	Transit subsidies	0.00	0.00
Individual income	0.00	117.55	Public safety:		
Corporate income	0.00	0.00	Police protection	0.37	0.46
Motor vehicle license	0.00	0.00	Fire protection	14.03	14.03
Other taxes	0.62	9.28	Correction	0.22	0.97
Charges and miscellaneous general revenue	0.44	1.14	Capital outlay	0.41	1.52
Current charges	0.29	0.96	Protective inspection and regulation	0.02	0.33
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.31	1.13
School lunch sales (gross)	0.00	0.00	Capital outlay	0.62	52.75
Hospitals	0.00	0.00	Parks and recreation	2.69	2.92
Highways	8.87	16.51	Capital outlay	4.85	5.04
Air transportation (airports)	6.63	6.63	Housing and community development	1.48	1.63
Parking facilities	0.00	0.00	Sewerage	0.52	0.52
Sea and inland port facilities	0.00	0.00	Capital outlay	0.54	0.54
Natural resources	1.18	10.69	Solid waste management	0.96	0.96
Parks and recreation	3.55	3.73	Capital outlay	1.69	1.69
Housing and community development	7.39	7.85	Governmental administration:		
Sewerage	1.14	1.14	Financial administration	0.60	1.32
Solid waste management	0.97	0.97	Judicial and legal	0.65	1.93
Other charges	0.36	2.69	General public buildings	1.33	1.61
Miscellaneous general revenue	1.02	1.92	Other governmental administration	0.74	1.35
Interest earnings	0.43	1.04	Interest on general debt	0.26	0.57
Special assessments	0.62	0.62	General expenditure, n.e.c.		
Sale of property	34.38	42.06	Miscellaneous commercial activities	0.00	0.00
Other general revenue	2.22	3.95	Other and unallocable	0.77	1.38
Utility revenue	0.43	0.43	Utility expenditure	0.70	0.70
Water supply	0.56	0.56	Capital outlay	2.76	2.76
Electric power	0.26	0.26	Water supply	0.98	0.98
Gas supply	17.39	17.39	Electric power	0.25	0.25
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.21	0.48	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.36	0.79
Intergovernmental expenditure ¹	0.00	2.17	Short-term	0.57	0.57
Direct expenditure	0.21	0.49	Long-term	0.36	0.79
Current operations	0.24	0.53	Full faith and credit	1.17	1.17
Capital outlay	1.13	2.10	Nonguaranteed	0.32	0.93
Construction	0.60	1.21	Long-term debt by purpose		
Other capital outlay	4.92	7.04	Public debt for private purposes	0.40	1.27
Assistance and subsidies	0.48	10.15	Education	0.00	0.00
Interest on debt	0.25	0.52	Utilities	3.59	3.59
Insurance benefits and repayments	0.00	0.00	Other	0.63	1.12
Exhibit: Salaries and wages	0.17	0.29	Long-term debt issued	0.35	1.64
Direct expenditure by function	0.21	0.49	Long-term debt retired	0.24	0.51
Direct general expenditure	0.23	0.51	Cash and security holdings	0.10	0.53
Capital outlay	1.15	2.15	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.24	0.53	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.01	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.17	0.58
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.01	0.01	Offsets to debt	0.09	0.35
Capital outlay	0.00	0.00	Bond funds	1.47	1.53
Other education	0.00	0.00	Other	0.29	1.04
Libraries	0.18	0.23			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Ohio		Description	Ohio	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.21	0.45	Social services and income maintenance:		
General revenue¹	0.29	0.47	Public welfare	0.14	0.70
Intergovernmental revenue ¹	0.74	0.69	Cash assistance payments	0.39	2.57
From Federal Government	0.74	6.83	Vendor payments	0.04	0.96
From State government	0.00	0.37	Other public welfare	0.58	0.82
From local governments ¹	0.00	0.00	Hospitals	3.97	8.74
General revenue from own sources	0.32	0.70	Capital outlay	0.90	2.79
Taxes	0.32	0.74	Health	0.50	0.72
Property	0.64	0.64	Social insurance administration	0.00	0.00
Sales and gross receipts	0.20	1.58	Veterans' services	0.00	0.00
General sales	0.28	1.71	Transportation:		
Selective sales	0.13	3.05	Highways	2.16	4.77
Motor fuel	0.00	0.00	Capital outlay	3.35	12.45
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.29	0.29
Tobacco products	0.00	0.00	Parking facilities	1.36	1.36
Public utilities	0.03	5.85	Sea and inland port facilities	95.49	95.49
Other selective sales	0.79	3.92	Transit subsidies	0.00	0.00
Individual income	0.60	2.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.37	1.52
Motor vehicle license	0.33	2.28	Fire protection	2.64	2.64
Other taxes	3.00	10.92	Correction	1.48	6.55
Charges and miscellaneous general revenue	0.76	1.41	Capital outlay	9.50	34.98
Current charges	1.12	1.97	Protective inspection and regulation	1.38	4.54
Education	0.00	0.01	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.29	13.27
School lunch sales (gross)	0.00	0.00	Capital outlay	3.41	53.14
Hospitals	5.75	11.07	Parks and recreation	7.43	8.79
Highways	1.51	9.13	Capital outlay	20.20	27.38
Air transportation (airports)	1.45	1.45	Housing and community development	2.76	3.16
Parking facilities	0.53	0.53	Sewerage	2.20	2.54
Sea and inland port facilities	1750.18	1750.18	Capital outlay	2.19	3.29
Natural resources	9.18	31.74	Solid waste management	1.92	2.05
Parks and recreation	1.79	1.91	Capital outlay	6.71	6.80
Housing and community development	2.23	2.48	Governmental administration:		
Sewerage	2.12	2.13	Financial administration	1.99	4.12
Solid waste management	3.04	3.04	Judicial and legal	1.41	1.70
Other charges	2.44	2.94	General public buildings	2.66	3.52
Miscellaneous general revenue	0.99	1.97	Other governmental administration	2.63	3.06
Interest earnings	1.30	2.02	Interest on general debt	0.89	1.61
Special assessments	7.61	7.61	General expenditure, n.e.c.		
Sale of property	8.80	8.97	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.41	3.87	Other and unallocable	3.46	4.89
Utility revenue	0.91	0.91	Utility expenditure	2.49	2.49
Water supply	0.74	0.74	Capital outlay	11.53	11.53
Electric power	2.21	2.21	Water supply	4.43	4.43
Gas supply	14.20	14.20	Electric power	2.91	2.91
Transit	0.06	0.06	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.38	0.38
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.31	0.56	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.52	2.58
Intergovernmental expenditure ¹	0.00	2.83	Short-term	5.49	6.60
Direct expenditure	0.31	0.56	Long-term	1.54	2.63
Current operations	0.21	0.33	Full faith and credit	2.33	2.98
Capital outlay	1.99	3.28	Nonguaranteed	1.80	3.87
Construction	2.39	4.30	Long-term debt by purpose		
Other capital outlay	3.16	4.21	Public debt for private purposes	1.99	4.62
Assistance and subsidies	0.20	2.57	Education	0.00	0.00
Interest on debt	0.83	1.41	Utilities	4.40	4.40
Insurance benefits and repayments	0.00	0.00	Other	2.98	4.76
Exhibit: Salaries and wages	0.49	0.67	Long-term debt issued	5.57	9.24
Direct expenditure by function	0.31	0.56	Long-term debt retired	3.84	6.71
Direct general expenditure	0.35	0.58	Cash and security holdings	0.28	1.79
Capital outlay	1.98	3.41	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.21	0.35	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.02	2.00
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	1.22	2.56
Capital outlay	0.00	0.00	Bond funds	6.21	9.16
Other education	0.00	0.00	Other	0.97	1.96
Libraries	7.04	7.33			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Oklahoma		Description	Oklahoma	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.45	Social services and income maintenance:		
General revenue¹	0.22	0.49	Public welfare	0.06	5.76
Intergovernmental revenue ¹	0.23	0.61	Cash assistance payments	0.00	0.00
From Federal Government	0.23	3.10	Vendor payments	0.00	0.00
From State government	0.00	0.63	Other public welfare	0.24	5.86
From local governments ¹	0.00	0.00	Hospitals	0.78	0.97
General revenue from own sources	0.28	0.69	Capital outlay	5.22	5.77
Taxes	0.18	0.58	Health	0.61	2.72
Property	0.59	0.59	Social insurance administration	0.00	0.00
Sales and gross receipts	0.29	0.87	Veterans' services	0.00	0.00
General sales	0.38	0.93	Transportation:		
Selective sales	0.12	1.04	Highways	0.96	3.06
Motor fuel	0.00	0.00	Capital outlay	1.36	10.48
Alcoholic beverage	0.02	4.36	Air transportation (airports)	2.13	2.14
Tobacco products	0.00	0.00	Parking facilities	8.75	8.75
Public utilities	1.13	1.37	Sea and inland port facilities	0.00	0.00
Other selective sales	0.25	3.80	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.53	1.65
Motor vehicle license	0.08	22.72	Fire protection	0.66	0.66
Other taxes	0.53	3.67	Correction	3.20	64.61
Charges and miscellaneous general revenue	0.79	1.30	Capital outlay	1.53	48.78
Current charges	0.37	0.59	Protective inspection and regulation	0.62	4.59
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.52	7.41
School lunch sales (gross)	0.00	0.00	Capital outlay	0.09	9.57
Hospitals	0.96	1.03	Parks and recreation	3.89	4.94
Highways	0.12	45.40	Capital outlay	10.27	11.05
Air transportation (airports)	0.33	0.33	Housing and community development	1.36	1.43
Parking facilities	0.00	0.00	Sewerage	3.68	3.69
Sea and inland port facilities	0.00	0.00	Capital outlay	7.22	7.22
Natural resources	20.36	71.10	Solid waste management	2.16	2.21
Parks and recreation	0.86	1.21	Capital outlay	14.80	14.80
Housing and community development	7.07	9.26	Governmental administration:		
Sewerage	0.93	0.93	Financial administration	4.41	10.75
Solid waste management	1.87	1.88	Judicial and legal	1.84	7.33
Other charges	1.63	2.11	General public buildings	7.98	12.62
Miscellaneous general revenue	2.50	4.57	Other governmental administration	4.95	6.67
Interest earnings	0.80	1.18	Interest on general debt	0.76	1.36
Special assessments	11.64	11.64	General expenditure, n.e.c.		
Sale of property	35.38	39.81	Miscellaneous commercial activities	0.00	0.00
Other general revenue	4.22	9.55	Other and unallocable	3.78	5.29
Utility revenue	0.68	0.98	Utility expenditure	5.17	7.27
Water supply	1.47	1.49	Capital outlay	28.10	30.63
Electric power	0.56	1.19	Water supply	11.50	11.58
Gas supply	11.69	16.64	Electric power	0.98	2.28
Transit	0.00	0.00	Gas supply	6.50	8.69
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.43	0.85	Debt outstanding	1.32	2.63
By character and object:			Short-term	90.00	90.00
Intergovernmental expenditure ¹	0.00	0.00	Long-term	1.32	2.64
Direct expenditure	0.43	0.85	Full faith and credit	1.83	2.19
Current operations	0.25	0.45	Nonguaranteed	1.56	3.58
Capital outlay	3.38	6.17	Long-term debt by purpose		
Construction	3.63	7.50	Public debt for private purposes	1.54	2.43
Other capital outlay	3.41	5.25	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	4.80	11.42
Interest on debt	0.79	1.48	Other	1.95	4.86
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.24	5.19
Exhibit: Salaries and wages	0.51	0.78	Long-term debt retired	2.21	3.52
Direct expenditure by function	0.43	0.85	Cash and security holdings	0.14	0.63
Direct general expenditure	0.28	0.52	Insurance trust funds	0.00	0.00
Capital outlay	1.63	3.17	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.24	0.45	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.31	0.72
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.51	1.10
Elementary & secondary education	0.00	0.00	Bond funds	1.14	2.38
Capital outlay	0.00	0.00	Other	0.53	1.33
Other education	0.00	0.00			
Libraries	0.91	1.00			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Oregon		Description	Oregon	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.26	0.70	Social services and income maintenance:		
General revenue¹	0.27	0.67	Public welfare	0.07	3.16
Intergovernmental revenue ¹	0.31	1.14	Cash assistance payments	0.00	0.00
From Federal Government	0.31	1.79	Vendor payments	0.00	0.00
From State government	0.00	1.30	Other public welfare	0.30	3.17
From local governments ¹	0.00	0.00	Hospitals	1.35	3.73
General revenue from own sources	0.34	0.82	Capital outlay	15.11	27.71
Taxes	0.27	0.72	Health	0.42	0.58
Property	0.74	0.74	Social insurance administration	0.00	0.00
Sales and gross receipts	0.55	2.66	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.55	2.66	Highways	1.01	2.14
Motor fuel	0.02	0.92	Capital outlay	1.10	3.58
Alcoholic beverage	0.12	5.95	Air transportation (airports)	0.36	0.36
Tobacco products	0.00	1.22	Parking facilities	0.96	0.96
Public utilities	3.37	3.60	Sea and inland port facilities	5.92	5.92
Other selective sales	1.81	3.69	Transit subsidies	20.14	20.14
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.77	0.94
Motor vehicle license	0.00	0.05	Fire protection	5.47	5.47
Other taxes	1.32	2.22	Correction	0.48	1.32
Charges and miscellaneous general revenue	0.66	1.39	Capital outlay	0.80	2.58
Current charges	0.65	1.12	Protective inspection and regulation	0.22	0.46
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.91	5.14
School lunch sales (gross)	0.00	0.00	Capital outlay	2.91	4.05
Hospitals	0.92	2.23	Parks and recreation	6.17	7.01
Highways	11.65	41.10	Capital outlay	18.13	18.37
Air transportation (airports)	1.55	1.55	Housing and community development	2.67	3.26
Parking facilities	0.36	0.36	Sewerage	6.08	6.08
Sea and inland port facilities	1.16	1.16	Capital outlay	11.10	11.10
Natural resources	1.11	5.68	Solid waste management	0.53	0.69
Parks and recreation	7.19	8.94	Capital outlay	7.35	7.55
Housing and community development	0.55	0.57	Governmental administration:		
Sewerage	3.68	3.68	Financial administration	0.72	2.53
Solid waste management	1.03	1.03	Judicial and legal	0.54	1.39
Other charges	1.35	2.12	General public buildings	0.95	1.16
Miscellaneous general revenue	1.31	3.74	Other governmental administration	1.91	2.61
Interest earnings	2.90	6.27	Interest on general debt	0.47	0.83
Special assessments	15.80	15.80	General expenditure, n.e.c.		
Sale of property	15.55	16.79	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.50	2.04	Other and unallocable	2.18	3.11
Utility revenue	3.39	3.39	Utility expenditure	2.81	2.82
Water supply	6.35	6.35	Capital outlay	7.47	7.49
Electric power	4.12	4.12	Water supply	8.94	8.94
Gas supply	0.00	0.00	Electric power	0.54	0.54
Transit	0.58	0.58	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.04	0.04
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.36	0.68	Debt outstanding	0.98	1.63
By character and object:			Short-term	2.77	2.77
Intergovernmental expenditure ¹	0.00	0.35	Long-term	0.98	1.64
Direct expenditure	0.36	0.68	Full faith and credit	1.74	2.69
Current operations	0.19	0.32	Nonguaranteed	1.00	1.80
Capital outlay	2.05	2.86	Long-term debt by purpose		
Construction	2.55	3.81	Public debt for private purposes	0.30	1.28
Other capital outlay	3.13	3.76	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	3.74	3.74
Interest on debt	0.62	1.03	Other	1.85	3.17
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.15	1.68
Exhibit: Salaries and wages	0.36	0.52	Long-term debt retired	0.82	1.46
Direct expenditure by function	0.36	0.68	Cash and security holdings	0.22	1.07
Direct general expenditure	0.32	0.56	Insurance trust funds	0.00	0.00
Capital outlay	1.74	2.58	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.16	0.30	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.01	0.02	Miscellaneous	0.00	0.00
Capital outlay	0.05	0.07	Other than insurance trust funds	0.51	1.07
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.19	0.78
Elementary & secondary education	0.02	0.02	Bond funds	1.97	2.37
Capital outlay	0.07	0.07	Other	0.70	1.36
Other education	0.00	0.00			
Libraries	8.22	8.55			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Pennsylvania		Description	Pennsylvania	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.10	0.39	Social services and income maintenance:		
General revenue¹	0.12	0.43	Public welfare	0.10	0.68
Intergovernmental revenue ¹	0.26	0.83	Cash assistance payments	0.00	0.00
From Federal Government	0.26	1.81	Vendor payments	0.00	0.00
From State government	0.00	0.91	Other public welfare	0.28	0.68
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.14	0.33	Capital outlay	0.00	0.00
Taxes	0.08	0.20	Health	0.32	0.43
Property	0.15	0.15	Social insurance administration	0.00	0.00
Sales and gross receipts	0.01	0.26	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.03	0.45	Highways	1.17	4.24
Motor fuel	0.00	0.00	Capital outlay	2.04	11.44
Alcoholic beverage	0.00	0.00	Air transportation (airports)	6.44	6.56
Tobacco products	0.00	0.00	Parking facilities	5.15	5.15
Public utilities	0.00	0.00	Sea and inland port facilities	14.29	22.41
Other selective sales	0.06	0.79	Transit subsidies	0.00	0.00
Individual income	0.30	1.09	Public safety:		
Corporate income	0.00	0.00	Police protection	0.73	1.13
Motor vehicle license	0.00	0.00	Fire protection	1.81	1.81
Other taxes	0.16	0.49	Correction	0.21	0.58
Charges and miscellaneous general revenue	0.43	0.89	Capital outlay	0.42	2.83
Current charges	0.50	1.01	Protective inspection and regulation	2.09	7.44
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.22	2.75
School lunch sales (gross)	0.00	0.00	Capital outlay	0.85	4.96
Hospitals	0.00	0.00	Parks and recreation	1.91	2.44
Highways	1.88	18.23	Capital outlay	4.99	5.60
Air transportation (airports)	0.41	0.41	Housing and community development	1.28	1.30
Parking facilities	0.74	0.74	Sewerage	5.04	5.05
Sea and inland port facilities	0.00	0.00	Capital outlay	16.63	16.63
Natural resources	0.00	0.00	Solid waste management	2.30	2.63
Parks and recreation	9.35	10.84	Capital outlay	35.53	35.53
Housing and community development	1.51	1.68	Governmental administration:		
Sewerage	2.72	2.72	Financial administration	0.53	1.56
Solid waste management	2.31	2.31	Judicial and legal	0.48	0.68
Other charges	2.46	2.74	General public buildings	1.95	2.29
Miscellaneous general revenue	0.69	1.47	Other governmental administration	3.18	4.43
Interest earnings	0.79	1.36	Interest on general debt	0.44	0.75
Special assessments	21.43	21.43	General expenditure, n.e.c.		
Sale of property	22.33	26.76	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.87	2.89	Other and unallocable	0.92	1.77
Utility revenue	1.42	1.42	Utility expenditure	1.12	1.12
Water supply	3.04	3.04	Capital outlay	4.11	4.11
Electric power	3.56	3.56	Water supply	3.54	3.54
Gas supply	0.23	0.23	Electric power	6.15	6.15
Transit	0.05	0.05	Gas supply	0.12	0.12
Liquor store revenue	0.00	0.00	Transit	0.10	0.10
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.32	0.62	Debt outstanding	1.33	1.78
By character and object:			Short-term	3.78	20.01
Intergovernmental expenditure ¹	0.00	6.76	Long-term	1.33	1.78
Direct expenditure	0.33	0.62	Full faith and credit	1.34	1.66
Current operations	0.36	0.65	Nonguaranteed	2.09	2.93
Capital outlay	1.40	2.18	Long-term debt by purpose		
Construction	1.57	2.52	Public debt for private purposes	1.72	2.60
Other capital outlay	2.30	3.11	Education	1.61	1.83
Assistance and subsidies	0.00	0.00	Utilities	6.01	6.01
Interest on debt	0.42	0.69	Other	3.62	5.31
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	4.41	5.39
Exhibit: Salaries and wages	0.39	0.53	Long-term debt retired	7.34	8.92
Direct expenditure by function	0.33	0.62	Cash and security holdings	0.27	0.87
Direct general expenditure	0.37	0.68	Insurance trust funds	0.00	0.00
Capital outlay	1.51	2.49	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.36	0.66	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.87	1.17	Miscellaneous	0.00	0.00
Capital outlay	0.91	1.18	Other than insurance trust funds	0.67	1.09
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.62	0.93
Elementary & secondary education	1.20	1.21	Bond funds	1.51	1.73
Capital outlay	1.18	1.21	Other	1.72	3.67
Other education	0.00	0.00			
Libraries	8.87	9.33			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Rhode Island		Description	Rhode Island	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.18	0.74	Social services and income maintenance:		
General revenue¹	0.23	0.84	Public welfare	0.00	0.03
Intergovernmental revenue ¹	0.33	1.04	Cash assistance payments	0.00	0.00
From Federal Government	0.33	4.52	Vendor payments	0.00	0.00
From State government	0.00	1.15	Other public welfare	0.00	0.05
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.32	0.89	Capital outlay	0.00	0.00
Taxes	0.43	1.05	Health	0.01	0.49
Property	1.06	1.06	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.28	1.25
Motor fuel	0.00	0.00	Capital outlay	0.17	5.02
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.60	0.72
Motor vehicle license	0.00	0.00	Fire protection	3.51	3.51
Other taxes	0.18	1.18	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.10	0.43	Capital outlay	0.00	0.00
Current charges	0.24	0.70	Protective inspection and regulation	0.19	0.80
Education	0.04	0.48	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.57	0.57	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.20	0.43
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	3.55	4.05
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	0.32	0.69
Parks and recreation	0.31	0.40	Capital outlay	0.00	0.00
Housing and community development	4.12	4.83	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.34	1.21
Solid waste management	0.00	0.00	Judicial and legal	0.01	0.12
Other charges	0.05	0.09	General public buildings	0.20	0.45
Miscellaneous general revenue	0.11	0.88	Other governmental administration	0.67	1.63
Interest earnings	0.09	0.81	Interest on general debt	0.06	0.38
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	17.42	33.84	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.20	1.39	Other and unallocable	0.41	0.71
Utility revenue	9.95	11.09	Utility expenditure	7.25	11.45
Water supply	4.24	4.24	Capital outlay	0.88	1.72
Electric power	98.96	98.96	Water supply	6.49	6.49
Gas supply	0.00	0.00	Electric power	98.96	98.96
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.18	0.48	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.11	0.62
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.18	0.48	Long-term	0.11	0.63
Current operations	0.25	0.54	Full faith and credit	0.36	0.70
Capital outlay	0.29	1.16	Nonguaranteed	0.12	3.05
Construction	0.43	1.82	Long-term debt by purpose		
Other capital outlay	0.55	1.86	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.99	1.14
Interest on debt	0.12	0.73	Utilities	5.18	5.18
Insurance benefits and repayments	0.00	0.00	Other	0.17	0.64
Exhibit: Salaries and wages	0.30	0.52	Long-term debt issued	0.43	5.65
Direct expenditure by function	0.18	0.48	Long-term debt retired	0.12	0.80
Direct general expenditure	0.16	0.39	Cash and security holdings	0.07	0.76
Capital outlay	0.34	1.49	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.17	0.40	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.30	0.44	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.19	1.91
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.42	0.44	Offsets to debt	0.03	20.79
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.99	2.17
Libraries	0.66	0.68			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	South Carolina		Description	South Carolina	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.14	0.33	Social services and income maintenance:		
General revenue¹	0.16	0.35	Public welfare	0.02	3.23
Intergovernmental revenue ¹	0.53	0.79	Cash assistance payments	0.00	0.00
From Federal Government	0.53	7.01	Vendor payments	0.00	0.00
From State government	0.00	0.51	Other public welfare	0.12	3.23
From local governments ¹	0.00	0.00	Hospitals	0.03	0.05
General revenue from own sources	0.15	0.36	Capital outlay	0.00	0.00
Taxes	0.23	0.71	Health	0.66	2.38
Property	0.79	0.79	Social insurance administration	0.00	0.00
Sales and gross receipts	0.17	2.82	Veterans' services	0.00	0.00
General sales	0.21	6.74	Transportation:		
Selective sales	0.27	1.98	Highways	0.27	1.50
Motor fuel	0.00	0.00	Capital outlay	0.46	6.67
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.88	0.98
Tobacco products	0.00	0.00	Parking facilities	3.56	3.56
Public utilities	2.39	3.88	Sea and inland port facilities	0.00	0.00
Other selective sales	0.42	1.78	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.95	1.35
Motor vehicle license	0.17	1.46	Fire protection	3.79	3.79
Other taxes	0.65	1.81	Correction	1.81	8.14
Charges and miscellaneous general revenue	0.15	0.27	Capital outlay	12.17	42.90
Current charges	0.13	0.21	Protective inspection and regulation	0.82	2.82
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.03	0.04	Parks and recreation	2.99	3.73
Highways	0.00	0.00	Capital outlay	12.63	13.30
Air transportation (airports)	0.41	0.42	Housing and community development	7.87	9.25
Parking facilities	0.20	0.20	Sewerage	6.18	6.18
Sea and inland port facilities	0.00	0.00	Capital outlay	13.87	13.87
Natural resources	0.52	7.53	Solid waste management	1.59	1.62
Parks and recreation	3.92	6.41	Capital outlay	18.63	19.01
Housing and community development	8.68	10.00	Governmental administration:		
Sewerage	0.55	0.55	Financial administration	0.90	2.20
Solid waste management	2.11	2.19	Judicial and legal	0.47	0.69
Other charges	0.78	1.03	General public buildings	1.55	2.31
Miscellaneous general revenue	0.48	1.00	Other governmental administration	2.60	3.04
Interest earnings	0.24	0.47	Interest on general debt	0.34	0.52
Special assessments	0.13	0.13	General expenditure, n.e.c.		
Sale of property	30.65	35.14	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.97	2.40	Other and unallocable	1.64	3.38
Utility revenue	0.53	0.92	Utility expenditure	1.20	1.94
Water supply	1.94	1.94	Capital outlay	6.31	8.49
Electric power	0.10	0.30	Water supply	4.03	4.03
Gas supply	1.21	1.21	Electric power	0.22	0.61
Transit	3.45	3.45	Gas supply	1.45	1.45
Liquor store revenue	0.00	0.00	Transit	1.70	1.70
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.18	0.37	Debt outstanding	1.02	1.51
By character and object:			Short-term	1.61	60.41
Intergovernmental expenditure ¹	0.00	4.43	Long-term	1.06	1.52
Direct expenditure	0.18	0.37	Full faith and credit	1.87	2.34
Current operations	0.12	0.26	Nonguaranteed	1.39	2.15
Capital outlay	1.02	1.67	Long-term debt by purpose		
Construction	1.22	2.19	Public debt for private purposes	0.04	0.06
Other capital outlay	1.94	2.68	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	1.87	3.30
Interest on debt	0.31	0.51	Other	3.99	5.57
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.12	4.07
Exhibit: Salaries and wages	0.14	0.23	Long-term debt retired	1.63	2.83
Direct expenditure by function	0.18	0.37	Cash and security holdings	0.19	0.77
Direct general expenditure	0.19	0.38	Insurance trust funds	0.00	0.00
Capital outlay	1.03	1.73	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.11	0.22	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.50	0.77
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.30	0.42
Elementary & secondary education	0.00	0.00	Bond funds	4.04	5.18
Capital outlay	0.00	0.00	Other	0.55	0.98
Other education	0.00	0.00			
Libraries	1.52	1.67			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	South Dakota		Description	South Dakota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.60	Social services and income maintenance:		
General revenue¹	0.23	0.64	Public welfare	0.12	4.25
Intergovernmental revenue ¹	0.20	1.16	Cash assistance payments	0.26	73.19
From Federal Government	0.20	2.25	Vendor payments	0.09	9.96
From State government	0.00	1.32	Other public welfare	0.40	5.08
From local governments ¹	0.00	0.00	Hospitals	0.61	1.43
General revenue from own sources	0.30	0.68	Capital outlay	3.87	5.26
Taxes	0.32	0.68	Health	0.75	4.47
Property	0.75	0.75	Social insurance administration	0.00	0.00
Sales and gross receipts	0.10	0.71	Veterans' services	0.00	0.00
General sales	0.13	0.70	Transportation:		
Selective sales	0.34	19.40	Highways	1.79	4.39
Motor fuel	0.00	0.00	Capital outlay	0.50	4.58
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.27	0.38
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	12.21	29.93	Sea and inland port facilities	0.00	0.00
Other selective sales	0.75	22.77	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.49	1.89
Motor vehicle license	4.85	14.41	Fire protection	7.32	7.32
Other taxes	0.32	1.10	Correction	3.08	12.11
Charges and miscellaneous general revenue	0.54	1.39	Capital outlay	0.65	0.97
Current charges	0.88	1.71	Protective inspection and regulation	0.25	1.53
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.98	4.90
School lunch sales (gross)	0.00	0.00	Capital outlay	1.76	16.48
Hospitals	0.26	0.29	Parks and recreation	0.64	0.86
Highways	29.47	41.51	Capital outlay	0.05	0.06
Air transportation (airports)	0.07	0.07	Housing and community development	0.59	0.84
Parking facilities	0.00	0.00	Sewerage	3.15	3.15
Sea and inland port facilities	0.00	0.00	Capital outlay	1.60	1.60
Natural resources	16.32	37.62	Solid waste management	2.67	2.67
Parks and recreation	0.23	0.26	Capital outlay	5.09	5.09
Housing and community development	4.84	4.84	Governmental administration:		
Sewerage	4.24	4.24	Financial administration	0.99	1.97
Solid waste management	0.58	0.58	Judicial and legal	2.04	4.67
Other charges	1.75	4.13	General public buildings	4.82	7.24
Miscellaneous general revenue	0.62	2.32	Other governmental administration	2.65	5.01
Interest earnings	0.47	1.79	Interest on general debt	0.47	1.85
Special assessments	3.89	3.89	General expenditure, n.e.c.		
Sale of property	33.98	35.14	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.08	4.35	Other and unallocable	2.68	4.52
Utility revenue	1.00	1.00	Utility expenditure	1.83	1.83
Water supply	2.12	2.12	Capital outlay	13.73	13.73
Electric power	0.63	0.63	Water supply	4.28	4.28
Gas supply	5.73	5.73	Electric power	0.49	0.49
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	18.23	18.23	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	19.07	19.07
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.31	0.64	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.46	1.53
Intergovernmental expenditure ¹	0.00	1.84	Short-term	0.00	0.00
Direct expenditure	0.31	0.64	Long-term	0.46	1.53
Current operations	0.40	0.74	Full faith and credit	1.19	1.19
Capital outlay	0.64	1.36	Nonguaranteed	0.50	3.48
Construction	0.77	2.51	Long-term debt by purpose		
Other capital outlay	0.73	0.96	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.19	73.19	Education	0.00	0.00
Interest on debt	0.46	1.59	Utilities	6.33	6.33
Insurance benefits and repayments	0.00	0.00	Other	1.98	3.35
Exhibit: Salaries and wages	0.60	0.93	Long-term debt issued	0.09	0.53
Direct expenditure by function	0.31	0.64	Long-term debt retired	0.43	1.80
Direct general expenditure	0.34	0.69	Cash and security holdings	0.19	1.17
Capital outlay	0.54	1.19	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.39	0.77	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.43	1.38
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	0.26	3.63
Capital outlay	0.00	0.00	Bond funds	2.12	2.44
Other education	0.00	0.00	Other	0.80	1.43
Libraries	0.93	1.08			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Tennessee		Description	Tennessee	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.23	0.47	Social services and income maintenance:		
General revenue¹	0.29	0.66	Public welfare	0.24	8.51
Intergovernmental revenue ¹	0.49	1.09	Cash assistance payments	0.00	0.00
From Federal Government	0.49	6.77	Vendor payments	0.00	0.00
From State government	0.00	0.70	Other public welfare	1.34	9.18
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.37	0.77	Capital outlay	0.00	0.00
Taxes	0.40	1.03	Health	0.48	1.89
Property	1.35	1.35	Social insurance administration	0.00	0.00
Sales and gross receipts	0.23	1.04	Veterans' services	0.00	0.00
General sales	0.27	1.14	Transportation:		
Selective sales	0.44	2.57	Highways	1.07	3.06
Motor fuel	0.00	0.00	Capital outlay	0.57	4.44
Alcoholic beverage	1.95	3.49	Air transportation (airports)	30.68	30.68
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	4.60	5.07	Sea and inland port facilities	2.38	2.38
Other selective sales	0.84	3.32	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.67	0.78
Motor vehicle license	0.09	0.33	Fire protection	1.17	1.17
Other taxes	0.64	3.08	Correction	0.23	0.58
Charges and miscellaneous general revenue	0.65	0.96	Capital outlay	6.16	24.28
Current charges	0.84	1.22	Protective inspection and regulation	0.33	1.03
Education	0.24	0.81	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.89	10.10
School lunch sales (gross)	1.12	1.12	Capital outlay	7.59	27.76
Hospitals	0.24	0.30	Parks and recreation	0.83	1.04
Highways	9.95	53.17	Capital outlay	1.77	1.96
Air transportation (airports)	1.33	1.33	Housing and community development	2.33	2.37
Parking facilities	0.11	0.11	Sewerage	18.89	18.89
Sea and inland port facilities	0.00	0.00	Capital outlay	58.08	58.08
Natural resources	0.98	6.82	Solid waste management	2.29	2.45
Parks and recreation	0.98	1.25	Capital outlay	2.01	2.02
Housing and community development	18.96	19.60	Governmental administration:		
Sewerage	5.44	5.44	Financial administration	2.93	4.91
Solid waste management	4.55	4.55	Judicial and legal	0.32	0.57
Other charges	2.31	3.99	General public buildings	2.46	3.35
Miscellaneous general revenue	0.68	1.07	Other governmental administration	2.67	3.38
Interest earnings	0.62	0.91	Interest on general debt	0.50	0.67
Special assessments	32.36	32.36	General expenditure, n.e.c.		
Sale of property	7.97	7.97	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.25	2.27	Other and unallocable	1.66	2.22
Utility revenue	0.31	0.31	Utility expenditure	0.67	0.67
Water supply	2.22	2.22	Capital outlay	5.66	5.66
Electric power	0.18	0.18	Water supply	4.28	4.31
Gas supply	0.60	0.60	Electric power	0.31	0.31
Transit	0.00	0.00	Gas supply	0.27	0.27
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.45	0.72	Debt outstanding	1.51	1.87
By character and object:			Short-term	6.32	53.50
Intergovernmental expenditure ¹	0.00	3.08	Long-term	1.53	1.87
Direct expenditure	0.45	0.73	Full faith and credit	2.82	3.24
Current operations	0.18	0.29	Nonguaranteed	1.29	1.68
Capital outlay	2.88	4.36	Long-term debt by purpose		
Construction	2.99	4.89	Public debt for private purposes	0.33	0.59
Other capital outlay	6.00	7.50	Education	2.59	3.07
Assistance and subsidies	0.00	0.00	Utilities	5.30	5.30
Interest on debt	0.53	0.67	Other	2.77	3.20
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.84	5.46
Exhibit: Salaries and wages	0.35	0.50	Long-term debt retired	1.90	2.89
Direct expenditure by function	0.45	0.73	Cash and security holdings	0.21	0.62
Direct general expenditure	0.56	1.02	Insurance trust funds	0.00	0.00
Capital outlay	3.24	5.23	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.20	0.36	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.38	0.56	Miscellaneous	0.00	0.00
Capital outlay	1.78	2.71	Other than insurance trust funds	0.72	1.05
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.33	0.55
Elementary & secondary education	0.56	0.56	Bond funds	5.61	6.48
Capital outlay	2.71	2.71	Other	1.52	2.17
Other education	0.00	0.00			
Libraries	2.36	2.52			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Texas		Description	Texas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.15	0.30	Social services and income maintenance:		
General revenue¹	0.19	0.33	Public welfare	0.05	2.36
Intergovernmental revenue ¹	0.35	0.44	Cash assistance payments	0.01	2.14
From Federal Government	0.35	3.07	Vendor payments	0.06	8.72
From State government	0.00	0.25	Other public welfare	0.21	1.86
From local governments ¹	0.00	0.00	Hospitals	1.60	2.82
General revenue from own sources	0.21	0.43	Capital outlay	14.63	15.86
Taxes	0.16	0.33	Health	0.34	0.59
Property	0.35	0.35	Social insurance administration	0.00	0.00
Sales and gross receipts	0.16	0.97	Veterans' services	0.00	0.00
General sales	0.20	1.07	Transportation:		
Selective sales	0.25	2.14	Highways	0.69	2.10
Motor fuel	0.00	0.00	Capital outlay	1.05	5.52
Alcoholic beverage	0.11	0.00	Air transportation (airports)	0.75	0.75
Tobacco products	0.00	0.00	Parking facilities	11.21	11.21
Public utilities	1.09	1.77	Sea and inland port facilities	6.17	6.17
Other selective sales	0.34	4.59	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.06	1.18
Motor vehicle license	1.04	4.62	Fire protection	1.08	1.08
Other taxes	0.37	3.35	Correction	2.19	7.06
Charges and miscellaneous general revenue	0.54	0.98	Capital outlay	5.48	11.27
Current charges	0.89	1.35	Protective inspection and regulation	1.61	4.79
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.58	12.32
School lunch sales (gross)	0.00	0.00	Capital outlay	14.19	21.69
Hospitals	2.16	3.20	Parks and recreation	3.65	3.84
Highways	2.23	3.53	Capital outlay	12.77	13.05
Air transportation (airports)	0.15	0.15	Housing and community development	3.47	3.56
Parking facilities	0.16	0.16	Sewerage	2.01	2.01
Sea and inland port facilities	5.02	5.02	Capital outlay	5.06	5.06
Natural resources	0.09	0.20	Solid waste management	2.30	2.64
Parks and recreation	3.44	3.81	Capital outlay	6.28	8.22
Housing and community development	18.62	19.32	Governmental administration:		
Sewerage	1.35	1.35	Financial administration	0.94	1.75
Solid waste management	3.34	3.43	Judicial and legal	1.09	1.59
Other charges	5.16	6.85	General public buildings	1.23	1.74
Miscellaneous general revenue	0.50	1.23	Other governmental administration	1.82	2.38
Interest earnings	0.70	1.17	Interest on general debt	0.93	1.18
Special assessments	18.58	18.58	General expenditure, n.e.c.		
Sale of property	11.46	15.73	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.57	2.43	Other and unallocable	1.41	3.12
Utility revenue	0.61	0.61	Utility expenditure	1.20	1.20
Water supply	1.34	1.34	Capital outlay	3.65	3.65
Electric power	0.45	0.45	Water supply	2.76	2.76
Gas supply	3.38	3.38	Electric power	0.45	0.45
Transit	0.00	0.00	Gas supply	2.34	2.34
Liquor store revenue	0.00	0.00	Transit	0.03	0.03
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.22	0.36	Debt outstanding	0.96	1.15
By character and object:			Short-term	1.31	1.38
Intergovernmental expenditure ¹	0.00	0.06	Long-term	0.97	1.17
Direct expenditure	0.22	0.36	Full faith and credit	1.49	1.76
Current operations	0.18	0.29	Nonguaranteed	1.28	1.55
Capital outlay	0.93	1.31	Long-term debt by purpose		
Construction	0.92	1.34	Public debt for private purposes	2.58	2.83
Other capital outlay	1.72	2.27	Education	0.00	0.00
Assistance and subsidies	0.00	2.14	Utilities	3.04	3.04
Interest on debt	0.77	0.93	Other	1.85	2.42
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.71	3.17
Exhibit: Salaries and wages	0.26	0.33	Long-term debt retired	0.99	1.20
Direct expenditure by function	0.22	0.36	Cash and security holdings	0.25	0.96
Direct general expenditure	0.22	0.36	Insurance trust funds	0.00	0.00
Capital outlay	0.86	1.31	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.18	0.30	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.56	1.19
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.48	1.76
Elementary & secondary education	0.00	0.00	Bond funds	2.47	2.76
Capital outlay	0.00	0.00	Other	0.46	1.67
Other education	0.00	0.00			
Libraries	2.03	2.12			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Utah		Description	Utah	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.36	0.78	Social services and income maintenance:		
General revenue¹	0.41	0.84	Public welfare	0.02	0.37
Intergovernmental revenue ¹	0.46	0.58	Cash assistance payments	0.00	0.00
From Federal Government	0.46	3.39	Vendor payments	0.00	0.00
From State government	0.00	0.38	Other public welfare	0.09	0.37
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.48	1.29	Capital outlay	0.00	0.00
Taxes	0.40	1.19	Health	1.27	2.54
Property	1.36	1.36	Social insurance administration	0.00	0.00
Sales and gross receipts	0.53	2.59	Veterans' services	0.00	0.00
General sales	0.65	2.95	Transportation:		
Selective sales	0.58	3.53	Highways	2.38	7.19
Motor fuel	0.00	0.00	Capital outlay	3.08	13.72
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.38	0.38
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	4.49	4.49	Sea and inland port facilities	0.00	0.00
Other selective sales	0.44	2.07	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.27	1.57
Motor vehicle license	0.00	0.00	Fire protection	3.37	3.37
Other taxes	1.56	2.46	Correction	1.14	2.95
Charges and miscellaneous general revenue	0.87	1.89	Capital outlay	2.24	2.32
Current charges	0.89	2.09	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.68	4.47
School lunch sales (gross)	0.00	0.00	Capital outlay	5.77	12.16
Hospitals	0.00	0.00	Parks and recreation	5.72	6.35
Highways	5.14	18.07	Capital outlay	15.03	15.67
Air transportation (airports)	0.44	0.46	Housing and community development	5.09	5.95
Parking facilities	0.00	0.00	Sewerage	9.96	9.96
Sea and inland port facilities	0.00	0.00	Capital outlay	24.37	24.37
Natural resources	0.15	0.40	Solid waste management	2.71	3.05
Parks and recreation	5.45	6.24	Capital outlay	37.35	38.15
Housing and community development	1.25	1.54	Governmental administration:		
Sewerage	9.61	9.61	Financial administration	1.67	4.57
Solid waste management	3.88	3.91	Judicial and legal	0.92	2.59
Other charges	2.89	3.52	General public buildings	3.53	8.51
Miscellaneous general revenue	2.11	4.12	Other governmental administration	11.41	12.49
Interest earnings	1.76	3.49	Interest on general debt	1.64	3.06
Special assessments	13.03	14.40	General expenditure, n.e.c.		
Sale of property	19.55	32.73	Miscellaneous commercial activities	30.35	30.35
Other general revenue	2.50	4.95	Other and unallocable	2.31	3.70
Utility revenue	0.99	0.99	Utility expenditure	2.02	2.02
Water supply	4.73	4.73	Capital outlay	9.06	9.06
Electric power	0.60	0.60	Water supply	7.32	7.32
Gas supply	0.00	0.00	Electric power	0.61	0.61
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.58	1.12	Debt outstanding	2.48	3.50
By character and object:			Short-term	0.63	0.68
Intergovernmental expenditure ¹	0.00	1.71	Long-term	2.56	3.66
Direct expenditure	0.58	1.12	Full faith and credit	1.88	3.20
Current operations	0.27	0.50	Nonguaranteed	3.05	4.15
Capital outlay	2.63	4.43	Long-term debt by purpose		
Construction	2.74	4.95	Public debt for private purposes	3.02	10.93
Other capital outlay	4.90	6.74	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	2.41	2.41
Interest on debt	0.92	1.25	Other	5.91	11.13
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.33	4.32
Exhibit: Salaries and wages	1.00	1.63	Long-term debt retired	2.12	3.17
Direct expenditure by function	0.58	1.12	Cash and security holdings	0.20	0.90
Direct general expenditure	0.50	1.03	Insurance trust funds	0.00	0.00
Capital outlay	2.17	4.15	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.28	0.60	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.47	0.90
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.49	1.06
Elementary & secondary education	0.00	0.00	Bond funds	2.23	2.77
Capital outlay	0.00	0.00	Other	0.71	1.39
Other education	0.00	0.00			
Libraries	2.32	2.52			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Vermont		Description	Vermont	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.45	1.22	Social services and income maintenance:		
General revenue¹	0.31	0.96	Public welfare	0.01	5.87
Intergovernmental revenue ¹	0.15	0.70	Cash assistance payments	0.00	0.00
From Federal Government	0.15	4.64	Vendor payments	0.00	0.00
From State government	0.00	0.73	Other public welfare	0.04	6.50
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.41	1.80	Capital outlay	0.00	0.00
Taxes	0.55	2.48	Health	2.57	27.30
Property	1.28	2.58	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.20	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.20	Highways	1.68	4.85
Motor fuel	0.00	0.00	Capital outlay	2.80	13.35
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.02	0.62	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.18	Transit subsidies	0.00	0.00
Individual income	0.01	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	3.18	5.18
Motor vehicle license	0.00	0.00	Fire protection	4.67	4.67
Other taxes	0.61	4.14	Correction	0.41	61.97
Charges and miscellaneous general revenue	0.37	1.59	Capital outlay	0.00	0.00
Current charges	0.39	1.58	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	1.90	2.88
Highways	1.52	1.68	Capital outlay	5.70	8.39
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	1.45	1.52
Sea and inland port facilities	0.00	0.00	Capital outlay	2.04	2.04
Natural resources	0.00	0.00	Solid waste management	3.90	4.76
Parks and recreation	0.29	0.93	Capital outlay	68.92	72.54
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	2.07	2.07	Financial administration	3.21	7.66
Solid waste management	6.63	6.64	Judicial and legal	0.44	1.23
Other charges	2.32	11.15	General public buildings	0.39	4.99
Miscellaneous general revenue	0.59	2.73	Other governmental administration	3.77	8.09
Interest earnings	0.32	2.31	Interest on general debt	0.98	5.42
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	15.13	15.13	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.23	4.11	Other and unallocable	3.75	10.93
Utility revenue	8.33	8.33	Utility expenditure	7.36	7.50
Water supply	5.28	5.28	Capital outlay	6.04	6.05
Electric power	11.14	11.14	Water supply	3.24	3.24
Gas supply	0.00	0.00	Electric power	11.49	11.49
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.54	1.26	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.18	4.89
Intergovernmental expenditure ¹	0.00	0.40	Short-term	5.25	7.89
Direct expenditure	0.54	1.26	Long-term	1.18	4.99
Current operations	0.54	1.13	Full faith and credit	3.20	7.90
Capital outlay	1.80	4.04	Nonguaranteed	0.53	3.57
Construction	1.51	3.60	Long-term debt by purpose		
Other capital outlay	3.36	6.48	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	8.70	12.46
Interest on debt	1.01	3.94	Utilities	4.13	4.13
Insurance benefits and repayments	0.00	0.00	Other	0.72	4.20
Exhibit: Salaries and wages	0.28	0.48	Long-term debt issued	1.34	3.26
Direct expenditure by function	0.54	1.26	Long-term debt retired	1.51	3.62
Direct general expenditure	0.36	0.87	Cash and security holdings	0.16	2.11
Capital outlay	1.80	4.46	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.32	0.76	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.32	2.76
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.00	0.00	Offsets to debt	0.13	5.54
Capital outlay	0.00	0.00	Bond funds	11.33	25.33
Other education	0.00	0.00	Other	0.94	3.63
Libraries	2.48	2.91			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Virginia		Description	Virginia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.13	0.32	Social services and income maintenance:		
General revenue¹	0.16	0.35	Public welfare	0.14	0.63
Intergovernmental revenue ¹	0.46	0.60	Cash assistance payments	0.08	0.49
From Federal Government	0.46	3.61	Vendor payments	0.01	0.40
From State government	0.00	0.64	Other public welfare	0.62	0.77
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.15	0.38	Capital outlay	0.00	0.00
Taxes	0.07	0.18	Health	0.79	1.51
Property	0.17	0.18	Social insurance administration	0.00	0.00
Sales and gross receipts	0.14	0.53	Veterans' services	0.00	0.00
General sales	0.28	1.25	Transportation:		
Selective sales	0.56	1.83	Highways	0.25	1.30
Motor fuel	0.00	0.00	Capital outlay	0.27	2.17
Alcoholic beverage	0.08	0.00	Air transportation (airports)	3.21	3.39
Tobacco products	0.26	0.38	Parking facilities	0.33	0.33
Public utilities	0.66	0.84	Sea and inland port facilities	0.00	0.00
Other selective sales	1.42	4.60	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.38	0.45
Motor vehicle license	0.11	0.40	Fire protection	0.59	0.59
Other taxes	0.50	0.92	Correction	0.28	0.92
Charges and miscellaneous general revenue	0.47	1.18	Capital outlay	3.92	7.77
Current charges	0.50	1.16	Protective inspection and regulation	0.44	1.04
Education	0.20	1.68	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.42	2.46
School lunch sales (gross)	2.30	2.30	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.91	1.03
Highways	0.30	0.53	Capital outlay	4.37	4.50
Air transportation (airports)	4.51	4.51	Housing and community development	0.70	0.84
Parking facilities	0.10	0.10	Sewerage	4.02	4.38
Sea and inland port facilities	0.00	0.00	Capital outlay	12.25	12.45
Natural resources	15.42	39.43	Solid waste management	7.86	8.37
Parks and recreation	0.63	0.69	Capital outlay	69.95	70.20
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	1.32	1.32	Financial administration	0.48	1.20
Solid waste management	6.21	6.21	Judicial and legal	0.74	1.37
Other charges	1.12	2.32	General public buildings	2.19	2.50
Miscellaneous general revenue	0.61	1.77	Other governmental administration	0.79	0.91
Interest earnings	0.81	1.96	Interest on general debt	0.79	1.57
Special assessments	2.25	2.25	General expenditure, n.e.c.		
Sale of property	10.19	13.16	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.64	2.43	Other and unallocable	1.46	2.28
Utility revenue	0.73	0.73	Utility expenditure	1.23	1.24
Water supply	1.17	1.17	Capital outlay	3.94	3.96
Electric power	0.03	0.03	Water supply	2.00	2.00
Gas supply	0.00	0.00	Electric power	1.33	1.33
Transit	0.08	0.08	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
Expenditure¹	0.20	0.37	Debt outstanding	0.87	1.43
By character and object:			Short-term	0.33	0.38
Intergovernmental expenditure ¹	0.00	4.29	Long-term	0.88	1.45
Direct expenditure	0.20	0.37	Full faith and credit	1.57	1.65
Current operations	0.14	0.24	Nonguaranteed	0.97	2.16
Capital outlay	1.15	1.96	Long-term debt by purpose		
Construction	1.33	2.34	Public debt for private purposes	1.85	5.22
Other capital outlay	1.75	2.62	Education	1.84	3.16
Assistance and subsidies	0.06	0.49	Utilities	2.66	2.66
Interest on debt	0.73	1.37	Other	0.98	1.31
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.02	2.22
Exhibit: Salaries and wages	0.21	0.32	Long-term debt retired	1.19	2.27
Direct expenditure by function	0.20	0.37	Cash and security holdings	0.21	0.79
Direct general expenditure	0.21	0.39	Insurance trust funds	0.00	0.00
Capital outlay	1.24	2.21	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.15	0.28	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.20	0.28	Miscellaneous	0.00	0.00
Capital outlay	1.66	2.25	Other than insurance trust funds	0.53	1.24
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.26	4.00
Elementary & secondary education	0.28	0.28	Bond funds	1.33	1.42
Capital outlay	2.25	2.25	Other	0.44	0.95
Other education	0.00	0.00			
Libraries	0.65	0.71			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Washington		Description	Washington	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.21	0.41	Social services and income maintenance:		
General revenue¹	0.28	0.48	Public welfare	0.03	2.65
Intergovernmental revenue ¹	0.57	0.74	Cash assistance payments	0.00	0.00
From Federal Government	0.57	4.39	Vendor payments	0.00	10.42
From State government	0.00	0.70	Other public welfare	0.12	2.68
From local governments ¹	0.00	0.00	Hospitals	2.74	4.42
General revenue from own sources	0.33	0.80	Capital outlay	5.29	6.18
Taxes	0.31	0.98	Health	0.28	0.79
Property	1.16	1.85	Social insurance administration	0.00	0.00
Sales and gross receipts	0.11	0.75	Veterans' services	0.00	0.00
General sales	0.11	0.87	Transportation:		
Selective sales	0.26	1.07	Highways	2.79	5.50
Motor fuel	0.00	0.00	Capital outlay	3.95	8.36
Alcoholic beverage	0.00	0.00	Air transportation (airports)	1.13	1.14
Tobacco products	0.00	0.00	Parking facilities	5.08	5.08
Public utilities	0.78	1.48	Sea and inland port facilities	6.10	6.10
Other selective sales	0.61	1.49	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.35	1.59
Motor vehicle license	0.12	0.41	Fire protection	3.80	3.80
Other taxes	1.43	4.36	Correction	1.65	4.74
Charges and miscellaneous general revenue	0.98	1.61	Capital outlay	7.10	21.60
Current charges	1.34	2.10	Protective inspection and regulation	0.32	1.24
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.55	5.36
School lunch sales (gross)	0.00	0.00	Capital outlay	3.87	10.50
Hospitals	3.78	5.23	Parks and recreation	1.50	1.67
Highways	0.37	5.38	Capital outlay	4.17	4.72
Air transportation (airports)	0.23	0.23	Housing and community development	3.81	4.93
Parking facilities	0.00	0.00	Sewerage	12.01	12.01
Sea and inland port facilities	10.36	10.36	Capital outlay	26.73	26.73
Natural resources	0.66	3.13	Solid waste management	2.30	2.58
Parks and recreation	2.27	2.29	Capital outlay	16.29	18.21
Housing and community development	4.86	5.27	Governmental administration:		
Sewerage	2.10	2.10	Financial administration	0.59	1.24
Solid waste management	1.52	1.54	Judicial and legal	0.50	0.58
Other charges	9.02	10.67	General public buildings	2.50	3.58
Miscellaneous general revenue	1.68	3.15	Other governmental administration	1.50	2.05
Interest earnings	0.99	1.78	Interest on general debt	0.56	0.97
Special assessments	9.11	9.11	General expenditure, n.e.c.		
Sale of property	21.20	21.46	Miscellaneous commercial activities	0.00	0.00
Other general revenue	2.96	6.49	Other and unallocable	4.29	6.47
Utility revenue	0.46	0.46	Utility expenditure	1.41	1.42
Water supply	2.74	2.74	Capital outlay	6.40	6.43
Electric power	0.28	0.28	Water supply	7.93	7.93
Gas supply	0.00	0.00	Electric power	0.77	0.77
Transit	0.26	0.26	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.05	0.06
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.58	1.05	Debt outstanding	1.13	1.61
By character and object:			Short-term	30.77	30.78
Intergovernmental expenditure ¹	0.00	0.59	Long-term	0.96	1.37
Direct expenditure	0.58	1.05	Full faith and credit	1.09	1.79
Current operations	0.24	0.40	Nonguaranteed	1.23	1.57
Capital outlay	3.24	4.69	Long-term debt by purpose		
Construction	2.08	3.37	Public debt for private purposes	0.90	15.74
Other capital outlay	7.00	8.36	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	1.06	1.06
Interest on debt	0.34	0.48	Other	2.17	3.83
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.08	3.32
Exhibit: Salaries and wages	0.55	0.81	Long-term debt retired	1.21	1.76
Direct expenditure by function	0.58	1.05	Cash and security holdings	0.30	1.61
Direct general expenditure	0.60	1.08	Insurance trust funds	0.00	0.00
Capital outlay	3.05	4.72	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.24	0.45	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.01	0.01	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	1.02	1.90
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.99	3.49
Elementary & secondary education	0.01	0.01	Bond funds	4.44	4.70
Capital outlay	0.00	0.00	Other	1.27	2.43
Other education	0.00	0.00			
Libraries	12.07	12.45			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	West Virginia		Description	West Virginia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.17	0.58	Social services and income maintenance:		
General revenue¹	0.17	0.57	Public welfare	0.01	2.99
Intergovernmental revenue ¹	0.33	0.95	Cash assistance payments	0.00	0.00
From Federal Government	0.33	7.43	Vendor payments	0.00	16.16
From State government	0.00	0.92	Other public welfare	0.04	3.00
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.22	0.73	Capital outlay	0.00	0.00
Taxes	0.22	0.97	Health	0.28	0.87
Property	1.07	1.08	Social insurance administration	0.00	0.00
Sales and gross receipts	0.10	5.21	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.20	5.25	Highways	0.29	4.69
Motor fuel	0.00	0.00	Capital outlay	0.40	33.97
Alcoholic beverage	3.78	15.02	Air transportation (airports)	3.49	3.49
Tobacco products	0.00	0.00	Parking facilities	1.52	1.52
Public utilities	0.78	7.17	Sea and inland port facilities	0.00	0.00
Other selective sales	0.12	6.81	Transit subsidies	0.00	0.00
Individual income	0.01	99.95	Public safety:		
Corporate income	0.00	0.00	Police protection	1.82	2.48
Motor vehicle license	0.04	7.07	Fire protection	0.98	0.98
Other taxes	0.78	2.34	Correction	0.53	2.85
Charges and miscellaneous general revenue	0.44	1.00	Capital outlay	1.30	58.51
Current charges	0.77	1.51	Protective inspection and regulation	0.05	0.97
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.11	2.97
School lunch sales (gross)	0.00	0.00	Capital outlay	0.07	14.64
Hospitals	0.00	0.00	Parks and recreation	1.57	3.20
Highways	1.84	35.36	Capital outlay	3.54	5.68
Air transportation (airports)	0.86	0.86	Housing and community development	7.27	8.91
Parking facilities	4.05	4.05	Sewerage	13.52	13.52
Sea and inland port facilities	0.00	0.00	Capital outlay	55.90	55.90
Natural resources	0.08	0.77	Solid waste management	6.39	6.90
Parks and recreation	1.29	2.53	Capital outlay	30.88	31.36
Housing and community development	4.22	5.80	Governmental administration:		
Sewerage	7.24	7.24	Financial administration	0.85	3.66
Solid waste management	10.04	13.26	Judicial and legal	0.67	2.13
Other charges	2.60	5.11	General public buildings	6.50	9.17
Miscellaneous general revenue	0.43	1.23	Other governmental administration	2.28	4.26
Interest earnings	0.17	0.35	Interest on general debt	0.58	1.15
Special assessments	1.60	1.60	General expenditure, n.e.c.		
Sale of property	8.68	8.69	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.86	3.86	Other and unallocable	1.55	5.50
Utility revenue	6.06	6.08	Utility expenditure	6.50	6.73
Water supply	5.53	5.53	Capital outlay	23.61	29.07
Electric power	188.43	188.43	Water supply	8.08	8.08
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.23	0.25	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	0.27	0.69	Debt outstanding	1.95	4.05
By character and object:			Short-term	3.30	41.58
Intergovernmental expenditure ¹	0.00	1.29	Long-term	1.95	4.05
Direct expenditure	0.27	0.69	Full faith and credit	6.86	12.94
Current operations	0.24	0.55	Nonguaranteed	1.98	4.16
Capital outlay	1.50	4.67	Long-term debt by purpose		
Construction	2.17	12.10	Public debt for private purposes	0.29	0.45
Other capital outlay	1.39	2.23	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	31.13	31.13
Interest on debt	1.09	2.07	Other	2.70	12.33
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.11	20.24
Exhibit: Salaries and wages	0.25	0.42	Long-term debt retired	1.56	4.07
Direct expenditure by function	0.27	0.69	Cash and security holdings	0.12	0.43
Direct general expenditure	0.24	0.57	Insurance trust funds	0.00	0.00
Capital outlay	1.51	4.79	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.17	0.40	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.21	0.44
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.22	0.36
Elementary & secondary education	0.00	0.00	Bond funds	0.76	6.86
Capital outlay	0.00	0.00	Other	0.44	1.52
Other education	0.00	0.00			
Libraries	2.08	2.39			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Wisconsin		Description	Wisconsin	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.06	0.15	Social services and income maintenance:		
General revenue¹	0.08	0.16	Public welfare	0.14	0.49
Intergovernmental revenue ¹	0.13	0.19	Cash assistance payments	0.12	0.89
From Federal Government	0.13	1.45	Vendor payments	0.00	0.00
From State government	0.00	0.19	Other public welfare	0.44	0.50
From local governments ¹	0.00	0.00	Hospitals	0.00	0.00
General revenue from own sources	0.09	0.25	Capital outlay	0.00	0.00
Taxes	0.08	0.25	Health	0.59	0.77
Property	0.26	0.27	Social insurance administration	0.00	0.00
Sales and gross receipts	0.03	0.74	Veterans' services	0.00	0.00
General sales	0.02	0.44	Transportation:		
Selective sales	0.08	4.12	Highways	1.35	2.22
Motor fuel	0.00	0.00	Capital outlay	2.46	4.94
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.71	1.46
Tobacco products	0.00	0.00	Parking facilities	1.99	1.99
Public utilities	0.00	0.00	Sea and inland port facilities	4.12	4.94
Other selective sales	0.93	4.12	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.97	1.07
Motor vehicle license	0.00	0.00	Fire protection	2.02	2.02
Other taxes	0.24	1.20	Correction	0.94	3.07
Charges and miscellaneous general revenue	0.29	0.61	Capital outlay	5.47	11.01
Current charges	0.42	0.82	Protective inspection and regulation	0.26	0.72
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.00	5.96
School lunch sales (gross)	0.00	0.00	Capital outlay	18.37	45.57
Hospitals	0.00	0.00	Parks and recreation	2.08	2.31
Highways	3.44	7.48	Capital outlay	7.02	7.15
Air transportation (airports)	0.34	0.34	Housing and community development	2.72	2.87
Parking facilities	0.23	0.23	Sewerage	1.73	1.73
Sea and inland port facilities	0.00	0.00	Capital outlay	8.34	8.34
Natural resources	0.19	1.31	Solid waste management	0.68	0.97
Parks and recreation	1.22	1.35	Capital outlay	7.39	7.56
Housing and community development	10.80	12.24	Governmental administration:		
Sewerage	1.24	1.24	Financial administration	0.64	1.48
Solid waste management	1.55	1.56	Judicial and legal	0.39	0.74
Other charges	1.06	1.54	General public buildings	13.10	14.63
Miscellaneous general revenue	0.38	0.92	Other governmental administration	1.04	1.30
Interest earnings	0.45	1.07	Interest on general debt	0.44	0.90
Special assessments	2.35	2.82	General expenditure, n.e.c.		
Sale of property	0.02	0.04	Miscellaneous commercial activities	1.73	1.73
Other general revenue	0.55	1.50	Other and unallocable	2.20	4.96
Utility revenue	0.36	0.36	Utility expenditure	0.94	0.94
Water supply	0.89	0.89	Capital outlay	6.64	6.64
Electric power	0.42	0.42	Water supply	2.27	2.27
Gas supply	0.00	0.00	Electric power	0.69	0.69
Transit	1.07	1.07	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.24	0.24
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.25	0.43	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.88	1.62
Intergovernmental expenditure ¹	0.00	3.57	Short-term	0.10	0.10
Direct expenditure	0.26	0.43	Long-term	0.91	1.71
Current operations	0.11	0.17	Full faith and credit	0.93	1.28
Capital outlay	1.90	2.68	Nonguaranteed	1.38	4.43
Construction	2.05	2.96	Long-term debt by purpose		
Other capital outlay	2.15	2.80	Public debt for private purposes	0.70	11.65
Assistance and subsidies	0.06	0.89	Education	0.00	0.00
Interest on debt	0.47	0.92	Utilities	6.64	6.64
Insurance benefits and repayments	0.00	0.00	Other	1.49	2.49
Exhibit: Salaries and wages	0.08	0.11	Long-term debt issued	1.89	3.19
Direct expenditure by function	0.26	0.43	Long-term debt retired	1.86	3.29
Direct general expenditure	0.28	0.44	Cash and security holdings	0.09	0.53
Capital outlay	1.90	2.72	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.10	0.17	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.03	0.03	Workers' compensation	0.00	0.00
Capital outlay	0.20	0.24	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.37	0.81
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary education	0.04	0.04	Offsets to debt	0.61	4.57
Capital outlay	0.26	0.26	Bond funds	2.98	3.32
Other education	0.00	0.00	Other	0.66	1.07
Libraries	1.34	1.34			

See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1998-99 - Con.

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

Description	Wyoming		Description	Wyoming	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1999, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1998, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
Revenue¹	1.34	2.95	Public welfare	0.01	0.30
General revenue¹	1.62	2.93	Cash assistance payments	0.00	0.00
Intergovernmental revenue ¹	0.23	1.55	Vendor payments	0.00	0.00
From Federal Government	0.23	5.42	Other public welfare	0.04	0.30
From State government	0.00	1.58	Hospitals	0.16	0.18
From local governments ¹	0.00	0.00	Capital outlay	0.90	0.91
General revenue from own sources	2.21	4.58	Health	0.16	0.72
Taxes	0.12	0.31	Social insurance administration	0.00	0.00
Property	0.22	0.27	Veterans' services	0.00	0.00
Sales and gross receipts	0.05	0.26	Transportation:		
General sales	0.00	0.00	Highways	0.13	0.69
Selective sales	0.27	2.22	Capital outlay	0.21	1.96
Motor fuel	0.00	0.00	Air transportation (airports)	23.76	25.14
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	2.11	2.58	Transit subsidies	0.00	0.00
Other selective sales	0.28	1.67	Public safety:		
Individual income	0.00	0.00	Police protection	0.38	0.47
Corporate income	0.00	0.00	Fire protection	6.76	6.76
Motor vehicle license	0.05	0.33	Correction	0.06	0.29
Other taxes	0.46	7.55	Capital outlay	0.01	0.19
Charges and miscellaneous general revenue	4.77	8.28	Protective inspection and regulation	0.69	3.27
Current charges	6.04	7.31	Environment and housing:		
Education	0.00	0.00	Natural resources	0.25	1.20
Institutions of higher education	0.00	0.00	Capital outlay	0.97	13.94
School lunch sales (gross)	0.00	0.00	Parks and recreation	0.72	0.91
Hospitals	1.08	1.11	Capital outlay	4.29	4.56
Highways	0.75	9.00	Housing and community development	3.06	5.44
Air transportation (airports)	0.26	0.29	Sewerage	25.15	25.15
Parking facilities	0.00	0.00	Capital outlay	63.55	63.55
Sea and inland port facilities	0.00	0.00	Solid waste management	1.70	1.70
Natural resources	5.72	7.53	Capital outlay	7.27	7.27
Parks and recreation	1.67	1.68	Governmental administration:		
Housing and community development	2.86	14.61	Financial administration	1.85	5.21
Sewerage	15.78	15.78	Judicial and legal	0.33	0.87
Solid waste management	2.23	2.23	General public buildings	1.70	2.61
Other charges	44.16	53.81	Other governmental administration	2.58	3.09
Miscellaneous general revenue	6.68	21.69	Interest on general debt	0.19	0.37
Interest earnings	2.00	8.26	General expenditure, n.e.c.		
Special assessments	83.07	83.07	Miscellaneous commercial activities	0.00	0.00
Sale of property	4.47	8.06	Other and unallocable	30.20	42.88
Other general revenue	3.18	10.59	Utility expenditure	16.11	16.11
Utility revenue	5.58	5.58	Capital outlay	36.16	36.16
Water supply	8.59	8.59	Water supply	21.37	21.37
Electric power	0.99	0.99	Electric power	2.39	2.39
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
Expenditure¹	1.23	2.26	Debt outstanding	6.84	12.32
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure ¹	0.00	5.79	Long-term	6.84	12.32
Direct expenditure	1.23	2.26	Full faith and credit	6.50	6.50
Current operations	1.53	2.43	Nonguaranteed	7.90	16.29
Capital outlay	3.10	7.34	Long-term debt by purpose		
Construction	4.04	12.41	Public debt for private purposes	0.15	0.38
Other capital outlay	2.37	3.33	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	56.85	56.85
Interest on debt	0.20	0.36	Other	6.80	10.94
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.92	3.07
Exhibit: Salaries and wages	0.18	0.27	Long-term debt retired	0.40	1.32
Direct expenditure by function	1.23	2.26	Cash and security holdings	1.70	9.55
Direct general expenditure	1.27	2.22	Insurance trust funds	0.00	0.00
Capital outlay	2.17	5.70	Unemployment compensation	0.00	0.00
Other direct general expenditure	1.50	2.43	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	2.75	9.82
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	6.68	14.58
Elementary & secondary education	0.00	0.00	Bond funds	1.10	2.33
Capital outlay	0.00	0.00	Other	1.47	6.98
Other education	0.00	0.00			
Libraries	0.96	1.12			

¹ Duplicative intergovernmental transactions are excluded.

Population source: Internet table, Population Estimates Program, released December 31, 1998.

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

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Alabama				Arizona		Arkansas	California		
	Jefferson	Madison	Mobile	Montgomery	Maricopa	Pima	Pulaski	Alameda	Contra Costa	Fresno
	1	2	3	4	5	6	7	8	9	10
Fiscal year ending	09/30	09/30	09/30	09/30	06/30	06/30	12/31	06/30	06/30	06/30
Population (July 1999)	659,524	278,187	399,429	217,693	2,784,075	790,755	350,345	1,400,322	918,200	755,730
Revenue, total	456,585	51,912	127,390	74,267	1,736,368	656,497	121,133	2,041,693	1,452,094	931,791
General revenue	409,688	46,410	127,390	70,740	1,736,368	656,497	121,133	1,754,559	1,213,867	775,332
Intergovernmental revenue	54,326	9,927	20,819	11,420	984,361	276,450	20,884	1,080,738	518,614	545,714
Federal Government	12,189	445	5,058	-	66,636	39,292	4,373	15,568	29,724	13,457
State government	35,578	9,342	11,179	11,420	896,075	232,941	16,511	1,000,025	473,362	529,883
From local governments	6,559	140	4,582	-	21,650	4,217	-	65,145	15,528	2,374
General revenue from own sources	355,362	36,483	106,571	59,320	752,007	380,047	100,249	673,821	695,253	229,618
Taxes	190,242	27,684	85,052	45,070	377,277	220,870	79,741	363,039	224,784	84,645
Property	64,766	17,924	36,954	10,950	354,864	211,886	27,289	215,449	191,070	65,236
General sales	58,266	770	41,527	33,343	5,429	-	52,452	114,019	9,756	12,655
Selective sales	8,282	6,685	4,337	215	-	-	-	7,400	5,735	2,280
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	58,928	2,305	2,234	562	16,984	8,984	-	26,171	18,223	4,474
Current charges	122,169	5,870	15,509	3,486	208,447	102,635	4,771	178,855	393,705	81,331
Miscellaneous revenue	42,951	2,929	6,010	10,764	166,283	56,542	15,737	131,927	76,764	63,642
Utility and liquor store revenue	-	5,502	-	-	-	-	-	-	-	390
Employee retirement revenue ¹	46,897	-	-	3,527	-	-	-	287,134	238,227	156,069
Expenditure, total	575,190	49,420	126,710	65,878	1,581,944	673,540	138,101	1,937,087	1,279,442	852,710
By character and object:										
Intergovernmental expenditure	15,275	310	2,350	11,418	247,736	62,765	44,107	90,237	4,930	10,291
Direct expenditure	559,915	49,110	124,360	54,460	1,334,208	610,775	93,994	1,846,850	1,274,512	842,419
Current operation	345,058	44,747	91,099	46,104	1,105,184	510,541	63,284	1,405,369	983,984	566,695
Capital outlay	159,968	3,423	24,710	2,848	157,625	62,599	23,530	140,255	51,151	20,069
Construction	141,827	1,400	13,813	-	88,301	18,616	20,942	118,834	48,872	16,904
Assistance and subsidies	-	-	-	-	-	-	-	144,408	95,820	194,403
Interest on debt	44,402	940	8,551	2,750	71,399	37,635	7,180	51,235	52,931	12,486
Insurance benefits and repayments	10,487	-	-	2,758	-	-	-	105,583	90,626	48,766
Exhibit: Salaries and wages	152,633	31,439	21,592	15,170	465,092	209,499	27,223	621,491	496,023	314,226
By function:										
General expenditure	564,703	43,998	126,710	63,120	1,581,944	673,540	138,101	1,831,504	1,188,816	803,452
Current expenditure	404,735	40,582	102,000	60,272	1,424,319	610,941	114,571	1,691,249	1,137,665	783,466
Capital outlay	159,968	3,416	24,710	2,848	157,625	62,599	23,530	140,255	51,151	19,986
Education services:										
Education	-	65	2,553	11,418	21,219	9,860	-	26,984	46,710	61,381
Elementary and secondary	-	65	2,553	11,418	21,219	9,860	-	26,984	46,710	61,381
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	1,297	-	6,760	13,550	5,127	15,161	12,564	7,953
Social services and income maintenance:										
Public welfare	14,421	111	2,977	627	555,218	139,692	-	464,772	237,230	321,788
Hospitals	65,234	-	-	-	182,952	67,119	-	268,976	247,130	779
Health	75,157	818	19,260	1,456	57,737	30,979	5,541	176,535	120,332	110,521
Transportation:										
Highways	36,540	10,152	30,210	6,655	97,557	22,189	10,198	57,919	41,233	28,540
Capital outlay	8,311	1,709	17,172	439	55,004	267	558	25,395	486	255
Air transportation	-	-	24	-	473	-	-	-	2,174	-
Parking	240	26	15	-	-	-	-	1,337	-	-
Other transportation	2,200	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	23,058	8,218	15,244	7,892	88,175	44,641	8,379	50,112	51,302	43,213
Fire protection	-	1,675	-	30	-	-	-	31,662	58,029	-
Correction	18,806	2,313	18,671	9,200	62,638	54,856	13,228	150,985	65,303	62,202
Protective inspection and regulation	1,711	-	811	5	704	5,360	-	4,382	7,531	7,008
Environment and housing:										
Natural resources	948	173	144	412	60,637	-	163	98,144	18,388	420
Sewerage	144,502	3,686	-	210	-	100,489	-	-	13,578	3,915
Capital outlay	114,796	-	-	-	-	57,703	-	-	4,479	765
Solid waste management	15,944	4,100	1,000	92	4,813	4,566	1,444	-	-	10,698
Parks and recreation	16,647	670	921	2,905	6,610	12,654	34	541	-	2,352
Housing and community development	8,233	-	-	-	20,456	24,146	1,019	16,549	7,332	12
Governmental administration:										
Financial administration	15,752	2,590	12,147	8,564	76,333	2,977	2,095	45,412	18,814	18,515
Judicial and legal	19,157	3,462	6,421	2,491	179,635	64,495	7,790	153,700	74,749	72,513
General public buildings	19,461	-	2,504	2,803	-	7,119	1,058	93,237	1,107	309
Other government administration	6,253	2,259	3,010	2,071	14,325	22,102	2,619	20,676	17,974	13,813
Interest on general debt	44,402	598	8,551	2,750	71,399	37,635	7,180	51,235	52,931	12,483
Other and unallocable	36,037	3,082	950	3,539	74,303	9,111	72,226	103,185	94,405	25,037
Utility and liquor store expenditure	-	5,422	-	-	-	-	-	-	-	492
Employee retirement expenditure ¹	10,487	-	-	2,758	-	-	-	105,583	90,626	48,766
Debt outstanding at end of fiscal year	814,290	17,792	107,976	31,804	1,542,613	796,371	82,300	1,264,258	807,436	195,220
Long-term debt outstanding	814,290	17,792	107,976	31,804	1,542,613	766,371	82,300	1,164,258	807,436	195,220
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	3,653	7,420	3,855	1,380,424	435,501	82,251	126,238	235,669	11,243
Utility	-	5,485	-	-	-	-	-	-	-	249
Long-term debt issued	50,000	-	-	-	493,879	-	16,750	158,415	21,093	263
Long-term debt retired	21,730	930	7,304	3,345	154,418	67,585	24,290	136,256	95,831	14,362
Cash and security holdings	587,621	18,386	69,100	67,050	1,782,367	610,327	126,616	4,159,300	2,716,283	2,009,537
Contributions to retirement systems	7,937	-	-	3,809	-	-	-	24,389	40,925	6,006

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	California - Con.									
	Kern	Los Angeles	Marin	Monterey	Orange	Placer	Riverside	Sacramento	San Bernardino	San Diego
	11	12	13	14	15	16	17	18	19	20
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	631,459	9,213,533	236,770	365,605	2,721,701	229,259	1,478,838	1,144,202	1,635,234	2,780,592
Revenue, total	1,181,285	15,682,637	310,831	576,730	2,876,124	271,154	1,633,795	2,318,344	2,230,425	2,565,932
General revenue	1,077,495	13,374,315	278,815	576,588	2,477,421	270,206	1,633,488	2,012,075	1,927,637	2,195,023
Intergovernmental revenue	548,710	9,337,729	143,594	248,384	1,327,261	143,761	1,135,873	1,090,159	1,426,336	1,549,348
Federal Government	49,422	290,195	7,824	16,899	34,906	10,389	83,723	19,953	93,953	87,901
State government	497,905	8,728,588	135,767	230,890	1,187,312	128,538	975,304	1,028,678	1,257,327	1,352,939
From local governments	1,383	318,946	3	595	105,043	4,834	76,846	41,528	75,056	108,508
General revenue from own sources	528,785	4,036,586	135,221	328,204	1,150,160	126,445	497,615	921,916	501,301	645,675
Taxes	159,726	2,054,352	79,968	79,750	330,516	77,905	247,484	345,228	231,280	382,437
Property	127,386	1,863,047	67,830	52,272	252,907	54,261	206,652	185,235	195,282	318,659
General sales	17,507	46,559	2,482	5,976	48,359	9,143	16,671	92,598	15,477	16,405
Selective sales	5,123	60,276	1,735	13,169	2,801	8,127	4,095	23,823	4,929	5,134
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	9,710	84,470	7,921	8,333	26,449	6,374	20,066	43,572	15,592	42,239
Current charges	312,844	1,081,035	25,410	217,780	405,011	34,817	123,599	381,845	168,355	133,461
Miscellaneous revenue	56,215	901,199	29,843	30,674	414,633	13,723	126,532	194,843	101,666	129,777
Utility and liquor store revenue	-	32,685	-	142	-	948	307	9,090	3,481	1,858
Employee retirement revenue ¹	103,790	2,275,637	32,016	-	398,703	-	-	297,179	299,307	369,051
Expenditure, total	1,007,516	13,258,200	301,924	594,542	2,443,954	250,147	1,747,818	1,941,804	2,160,462	2,364,617
By character and object:										
Intergovernmental expenditure	1,250	764,358	900	682	183,341	5,634	167,138	61,017	223,156	88,586
Direct expenditure	1,006,266	12,493,842	301,024	593,860	2,260,613	244,513	1,580,680	1,880,787	1,937,306	2,276,031
Current operation	758,763	8,363,045	239,989	540,986	1,574,613	206,523	1,306,697	1,118,857	1,357,319	1,650,709
Capital outlay	30,823	512,381	10,840	7,253	202,411	16,410	79,739	190,527	144,583	143,832
Construction	26,013	305,537	10,543	5,711	153,415	1,708	43,493	169,430	110,589	109,707
Assistance and subsidies	132,143	2,135,908	15,565	39,637	140,996	20,669	119,044	344,449	282,938	279,976
Interest on debt	20,235	421,257	2,630	5,984	192,288	911	75,200	136,964	55,885	70,913
Insurance benefits and repayments	64,302	1,061,251	32,000	-	150,305	-	-	89,990	96,581	130,601
Exhibit: Salaries and wages	336,125	4,310,600	135,500	135,567	749,691	91,639	552,895	545,462	546,151	739,597
By function:										
General expenditure	943,214	12,162,544	269,924	594,232	2,293,649	246,833	1,747,391	1,834,246	2,058,441	2,221,752
Current expenditure	912,391	11,656,399	259,084	586,979	2,091,238	230,423	1,667,652	1,648,290	1,914,826	2,080,518
Capital outlay	30,823	506,145	10,840	7,253	202,411	16,410	79,739	185,956	143,615	141,234
Education services:										
Education	78,302	514,671	28,316	39,210	169,348	24,330	220,355	74,168	217,547	127,472
Elementary and secondary	78,302	514,671	28,316	39,210	169,348	24,330	220,355	74,168	217,547	127,472
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	6,541	60,677	6,264	4,048	21,815	2,108	6,515	591	8,860	11,063
Social services and income maintenance:										
Public welfare	269,284	4,004,004	36,605	96,092	497,769	37,800	444,207	580,894	663,352	512,021
Hospitals	118,347	1,395,693	-	168,438	-	-	131,233	-	239,817	2
Health	80,236	1,091,494	45,782	79,399	229,758	24,966	121,439	146,597	134,647	308,633
Transportation:										
Highways	21,967	237,965	7,444	23,996	72,976	17,454	44,662	69,918	34,443	77,958
Capital outlay	545	106,941	130	-	42,310	155	14,010	25,997	706	47,335
Air transportation	4,388	8,269	835	-	69,538	4	2,770	67,976	4,372	5,151
Parking	-	6,070	-	-	1,096	-	-	1,487	-	-
Other transportation	-	16,930	-	-	-	-	-	-	-	-
Public safety:										
Police protection	48,015	835,280	12,853	22,513	151,158	34,403	125,594	95,494	139,414	122,313
Fire protection	53,593	429,852	10,811	1,786	6	1,159	23,276	948	39,184	98
Correction	61,496	783,164	19,168	31,632	186,460	8,987	111,416	111,228	108,154	196,910
Protective inspection and regulation	6,542	3,027	2,005	7,051	11,560	2,428	8,910	13,592	8,269	3,343
Environment and housing:										
Natural resources	420	202,954	1,887	11,931	37,656	505	88,464	304	23,816	7,271
Sewerage	2,217	26,874	3,746	1,931	343	5,100	-	133,013	4,458	16,900
Capital outlay	359	1,828	120	-	343	-	-	65,353	755	2,420
Solid waste management	23,328	15,874	615	1,581	68,238	2,946	40,163	52,105	87,157	6,901
Parks and recreation	8,912	244,954	6,599	5,128	57,530	1,899	6,492	14,871	13,566	16,529
Housing and community development	10,057	269,513	565	5,832	23,255	285	32,297	95,280	16,707	64,181
Governmental administration:										
Financial administration	13,193	150,285	10,750	8,966	78,741	8,262	27,103	31,283	42,063	74,296
Judicial and legal	66,826	1,033,515	29,118	34,385	231,830	20,743	129,324	147,337	127,594	283,989
General public buildings	-	23,084	1,717	-	25,179	-	33,389	8,207	7,303	2,376
Other government administration	8,778	81,854	7,775	8,804	25,120	8,991	30,319	16,070	10,521	29,029
Interest on general debt	20,235	421,050	2,630	5,795	192,288	911	75,200	136,964	55,604	70,913
Other and unallocable	40,537	305,491	34,439	35,714	141,985	43,552	44,263	35,919	71,593	284,403
Utility and liquor store expenditure	-	34,405	-	310	-	3,314	427	17,568	5,440	12,264
Employee retirement expenditure ¹	64,302	1,061,251	32,000	-	150,305	-	-	89,990	96,581	130,601
Debt outstanding at end of fiscal year	284,716	6,205,367	61,448	151,216	3,531,216	5,848	1,067,928	2,300,855	1,572,168	757,931
Long-term debt outstanding	284,716	6,205,367	61,448	151,216	3,531,216	5,848	1,067,928	2,109,855	1,372,168	582,931
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	857,922	-	-	807,923	-	96,362	326,197	365,854	39,900
Utility	-	994	-	2,810	-	-	-	-	3,430	-
Long-term debt issued	395	238,336	-	-	297,923	-	95,337	209,127	176,510	15,000
Long-term debt retired	16,626	761,640	526	13,200	350,762	9,322	212,925	187,080	180,297	24,375
Cash and security holdings	1,865,555	26,208,880	835,163	79,072	5,751,571	110,495	636,874	4,245,320	3,568,733	3,864,020
Contributions to retirement systems	40,159	88,139	16,446	-	60,145	-	-	46,745	48,667	36,419

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	California - Con.									
	San Joaquin	San Luis	San Mateo	Santa	Santa Clara	Santa Cruz	Solano	Sonoma	Stanislaus	Tulare
	21	22	23	24	25	26	27	28	29	30
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	550,445	234,366	700,765	389,502	1,641,215	242,994	377,415	433,304	426,460	355,240
Revenue, total	839,792	314,489	888,384	687,430	2,339,541	339,749	356,481	684,280	596,096	617,891
General revenue	720,294	284,696	790,443	528,104	2,339,541	339,749	356,481	539,320	519,168	523,991
Intergovernmental revenue	463,916	130,518	385,769	248,738	1,319,763	161,967	245,109	291,829	302,779	358,190
Federal Government	12,088	32,394	12,436	11,488	18,293	12,241	17	15,659	9,735	16,971
State government	443,874	96,985	366,309	234,442	1,257,985	149,708	238,592	265,250	280,027	336,270
From local governments	7,954	1,139	7,024	2,808	43,485	18	6,500	10,920	13,017	4,949
General revenue from own sources	256,378	154,178	404,674	279,366	1,019,778	177,782	111,372	247,491	216,389	165,801
Taxes	82,336	78,062	154,850	123,185	732,815	56,650	51,988	119,610	58,463	52,287
Property	68,006	58,955	130,300	94,580	386,729	37,805	41,666	91,861	36,490	38,939
General sales	9,610	4,230	14,477	8,899	310,171	6,958	1,358	36,713	12,693	6,216
Selective sales	1,641	5,082	832	6,564	1,801	5,481	343	6,043	1,107	3,154
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,079	9,795	9,241	13,142	34,114	6,406	8,621	11,245	8,173	3,978
Current charges	144,816	49,898	194,085	118,326	177,739	92,277	36,778	91,168	131,743	47,805
Miscellaneous revenue	29,226	26,218	55,739	37,855	109,224	28,855	22,606	36,713	26,183	65,709
Utility and liquor store revenue	4,345	915	1,806	963	-	-	-	27,371	254	361
Employee retirement revenue ¹	115,153	28,878	96,135	158,363	-	-	-	117,589	76,674	93,539
Expenditure, total	769,609	286,632	725,860	581,819	2,122,704	328,018	348,507	602,294	601,589	551,175
By character and object:										
Intergovernmental expenditure	13,089	2,002	4,269	17,957	227,834	1,703	4,485	36,475	3,810	36,906
Direct expenditure	756,520	284,630	721,591	563,862	1,894,870	326,315	344,022	565,819	597,779	514,269
Current operation	545,998	239,809	611,466	470,099	1,629,277	274,640	263,411	465,910	443,564	335,615
Capital outlay	18,455	4,834	17,318	19,619	125,291	18,081	12,211	33,794	37,826	40,687
Construction	16,528	4,328	15,988	18,578	97,089	16,925	11,420	32,183	36,328	39,406
Assistance and subsidies	133,428	26,403	24,010	35,476	101,421	19,050	64,710	23,686	72,534	109,811
Interest on debt	20,235	2,003	17,665	7,961	38,881	14,544	3,690	15,721	14,343	9,238
Insurance benefits and repayments	38,404	11,581	51,132	30,707	-	-	-	26,708	29,512	18,918
Exhibit: Salaries and wages	237,969	143,995	371,476	199,099	761,070	121,748	150,223	240,155	177,219	183,270
By function:										
General expenditure	716,028	274,303	673,392	549,465	2,122,704	328,018	348,507	534,680	570,828	531,243
Current expenditure	697,573	269,469	656,074	529,846	1,997,413	309,937	336,296	507,870	533,002	490,556
Capital outlay	18,455	4,834	17,318	19,619	125,291	18,081	12,211	26,810	37,826	40,687
Education services:										
Education	63,563	17,198	59,382	41,123	197,235	20,818	27,397	89,370	60,545	98,313
Elementary and secondary	63,563	17,198	59,382	41,123	197,235	20,818	27,397	89,370	60,545	98,313
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,501	3,734	5,627	2,058	19,345	2,250	8,501	-	7,872	2,109
Social services and income maintenance:										
Public welfare	224,865	62,571	133,539	94,083	484,128	65,483	112,458	82,206	143,818	163,959
Hospitals	102,458	31,457	87,200	-	352,029	-	-	-	63,840	-
Health	91,641	30,946	97,077	86,831	202,720	56,977	54,448	69,774	68,830	62,603
Transportation:										
Highways	26,473	13,763	16,566	27,449	36,427	11,497	11,760	30,609	13,156	14,111
Capital outlay	991	-	809	318	6,792	-	463	198	124	54
Air transportation	1,134	1,544	1,194	10	1,956	-	680	2,664	-	29
Parking	-	-	-	-	1,412	-	-	-	-	-
Other transportation	-	-	-	-	-	-	-	1,229	-	-
Public safety:										
Police protection	24,464	14,039	40,654	48,746	45,505	19,271	31,096	30,341	22,625	20,363
Fire protection	-	4,585	4,545	35,239	40,221	2,171	-	-	1,262	9,778
Correction	45,292	16,575	56,963	37,125	197,462	20,580	21,352	51,052	32,018	53,833
Protective inspection and regulation	5,730	2,506	2,249	5,026	3,542	1,274	2,039	1,992	3,302	4,790
Environment and housing:										
Natural resources	1,861	268	2,177	11,244	-	3,060	118	398	414	1,408
Sewerage	679	1,985	11,331	2,645	22,119	13,242	-	15,987	-	493
Capital outlay	-	491	1,760	843	5,414	2,920	-	7,416	-	429
Solid waste management	9,995	286	3,640	18,700	4,937	8,354	-	20,188	16,865	11,834
Parks and recreation	2,527	6,973	6,077	6,446	22,948	4,055	675	6,492	3,700	1,976
Housing and community development	-	-	2	509	4,385	8,967	-	847	1,325	963
Governmental administration:										
Financial administration	11,971	7,996	19,311	13,384	41,996	7,802	6,617	17,287	9,741	5,734
Judicial and legal	51,557	24,634	56,944	51,345	253,175	25,832	29,766	42,612	32,638	33,970
General public buildings	-	-	2,505	393	47,663	-	-	731	7,001	969
Other government administration	6,378	9,248	10,964	14,562	26,341	12,213	10,808	15,719	6,738	6,571
Interest on general debt	19,069	2,003	17,632	7,875	38,881	14,544	3,690	11,339	14,343	9,238
Other and unallocable	23,870	21,992	37,813	44,672	78,277	29,628	27,102	43,843	60,795	28,199
Utility and liquor store expenditure	15,177	748	1,336	1,647	-	-	-	40,906	1,249	1,014
Employee retirement expenditure ¹	38,404	11,581	51,132	30,707	-	-	-	26,708	29,512	18,918
Debt outstanding at end of fiscal year	311,360	71,616	298,858	124,534	769,162	176,666	99,113	252,287	215,368	145,867
Long-term debt outstanding	261,360	71,616	298,858	124,534	614,162	130,981	99,113	252,287	215,368	145,867
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	89,425	-	283,268	65,445	52,625	54,611	59,438	-	-	90,483
Utility	42,425	-	436	1,190	-	-	-	128,379	-	-
Long-term debt issued	133,405	2,797	113,140	-	71,056	-	39,645	34,152	-	46,438
Long-term debt retired	107,430	1,092	108,590	8,133	96,861	3,872	2,030	37,484	7,555	54,539
Cash and security holdings	1,328,794	419,087	1,665,984	1,016,621	877,579	239,927	180,099	935,229	996,747	767,744
Contributions to retirement systems	19,596	9,194	41,289	30,138	-	-	-	10,617	26,195	7,541

See footnotes at end of table.

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

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

Item	California - Con.				Colorado				Delaware	Florida	
	Ventura	Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	New Castle	Brevard	Broward	
	31	32	33	34	35	36	37	38	39	40	
Fiscal year ending	06/30	12/31	12/31	12/31	12/31	12/31	12/31	06/30	09/30	09/30	
Population (July 1999)	731,967	323,853	473,168	267,274	490,378	501,591	231,221	482,807	466,093	1,503,407	
Revenue, total	1,129,059	178,698	175,257	148,363	183,259	245,878	115,065	235,018	303,609	1,395,948	
General revenue	861,589	165,582	175,257	148,363	162,442	245,878	108,867	212,792	282,795	1,356,522	
Intergovernmental revenue	416,810	44,225	51,294	40,647	46,376	40,072	32,577	21,970	50,710	265,149	
Federal Government	16,526	4,319	7,857	10,094	1,507	5,252	6,483	12,382	5,061	90,887	
State government	395,278	39,481	42,992	30,553	42,311	30,600	25,098	8,323	44,770	145,873	
From local governments	5,006	425	445	-	2,558	4,220	996	1,265	879	28,389	
General revenue from own sources	444,779	121,357	123,963	107,716	116,066	205,806	76,290	190,822	232,085	1,091,373	
Taxes	179,428	79,444	90,253	83,755	78,258	156,298	53,876	92,426	123,418	565,729	
Property	158,693	63,720	84,951	69,272	29,685	111,604	44,291	63,762	102,268	468,073	
General sales	5,880	13,490	-	12,214	46,081	29,861	6,674	-	-	-	
Selective sales	1,899	969	-	-	-	-	212	-	17,171	75,769	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	12,956	1,265	5,302	2,269	2,492	14,833	2,699	28,664	3,979	21,887	
Current charges	220,565	16,509	17,095	10,951	12,919	26,702	14,006	62,483	63,617	344,073	
Miscellaneous revenue	44,786	25,404	16,615	13,010	24,889	22,806	8,408	35,913	45,050	181,571	
Utility and liquor store revenue	11,117	-	-	-	-	-	-	-	20,814	39,426	
Employee retirement revenue ¹	256,353	13,116	-	-	20,817	-	6,198	22,226	-	-	
Expenditure, total	920,629	162,744	170,701	144,330	158,886	228,252	101,053	206,545	291,837	1,505,318	
By character and object:											
Intergovernmental expenditure	58,029	914	3,871	2,400	5,054	4,209	168	-	1,839	35,088	
Direct expenditure	862,600	161,830	166,830	141,930	153,832	224,043	100,885	206,545	289,998	1,470,230	
Current operation	694,204	128,789	149,064	104,605	118,339	141,864	86,015	147,348	229,149	924,755	
Capital outlay	31,163	5,578	11,798	26,486	21,952	47,366	9,977	20,062	33,199	391,415	
Construction	30,022	311	8,831	26,486	10,087	-	9,737	10,949	12,991	326,978	
Assistance and subsidies	52,105	7,139	4,231	4,817	-	22,593	-	-	-	-	
Interest on debt	25,941	15,737	1,737	6,022	8,109	12,220	1,653	28,226	27,650	154,060	
Insurance benefits and repayments	59,187	4,587	-	-	5,432	-	3,240	10,909	-	-	
Exhibit: Salaries and wages	382,564	43,423	63,411	42,845	63,371	88,533	45,619	60,377	130,580	433,611	
By function:											
General expenditure	849,919	158,157	170,701	144,330	153,454	228,252	97,813	195,636	268,587	1,391,886	
Current expenditure	820,755	152,579	158,903	117,844	131,502	180,886	87,836	175,574	235,664	1,021,456	
Capital outlay	29,164	5,578	11,798	26,486	21,952	47,366	9,977	20,062	32,923	370,430	
Education services:											
Education	90,527	2,147	-	-	-	-	-	-	-	-	
Elementary and secondary	90,527	2,147	-	-	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	5,463	1,971	-	-	-	20,776	-	8,328	15,856	35,982	
Social services and income maintenance:											
Public welfare	137,844	44,627	40,224	24,271	32,367	26,424	18,418	209	1,781	27,705	
Hospitals	80,766	-	-	-	-	-	-	-	-	-	
Health	100,447	1,946	21,511	8,014	4,088	10,633	8,445	6,515	15,890	86,632	
Transportation:											
Highways	15,143	17,088	15,919	11,769	20,083	32,560	12,059	2,400	34,956	53,653	
Capital outlay	-	18	3,631	-	1,702	8,346	-	-	8,463	29,506	
Air transportation	5,963	2,434	-	-	-	1,517	-	415	905	84,119	
Parking	-	-	-	-	-	-	-	-	-	-	
Other transportation	14	-	-	-	-	-	-	-	-	166,954	
Public safety:											
Police protection	60,911	13,310	21,449	14,961	30,327	38,333	6,606	37,282	29,461	149,781	
Fire protection	51,286	-	-	-	-	25	-	2,318	11,113	15,279	
Correction	78,475	13,808	15,878	3,551	4,741	3,665	11,000	-	13,318	116,106	
Protective inspection and regulation	4,109	455	-	289	-	1,711	580	1,900	3,616	7,991	
Environment and housing:											
Natural resources	266	503	332	407	824	471	709	4,607	9,099	15,835	
Sewerage	45,023	-	-	-	-	-	-	46,507	-	30,740	
Capital outlay	10,482	-	-	-	-	-	-	5,515	-	10,796	
Solid waste management	-	160	25	842	565	286	3,283	488	20,848	98,118	
Parks and recreation	6,084	4,216	716	6,326	3,746	28,146	3,045	4,355	19,713	115,099	
Housing and community development	51	1,990	1,947	830	-	1,811	420	13,149	4,244	20,776	
Governmental administration:											
Financial administration	18,660	6,999	5,943	2,833	3,748	8,045	7,056	10,244	19,378	56,915	
Judicial and legal	76,673	7,064	11,212	3,133	6,058	11,819	2,498	6,342	21,054	59,125	
General public buildings	-	3,502	4,587	667	4,801	6,673	2,195	5,299	-	26,940	
Other government administration	17,959	8,863	7,955	9,666	16,736	14,393	5,174	13,843	3,006	14,414	
Interest on general debt	25,861	15,737	1,737	6,022	8,109	12,220	1,653	28,226	22,176	142,836	
Other and unallocable	28,394	11,337	21,266	50,749	17,261	8,744	14,672	3,209	22,173	66,886	
Utility and liquor store expenditure	11,523	-	-	-	-	-	-	-	23,250	113,432	
Employee retirement expenditure ¹	59,187	4,587	-	-	5,432	-	3,240	10,909	-	-	
Debt outstanding at end of fiscal year	205,202	253,150	19,375	122,294	126,244	186,003	23,533	442,654	385,991	2,438,106	
Long-term debt outstanding	205,202	253,150	19,375	122,294	126,244	186,003	23,533	440,244	385,991	2,438,106	
Education services	-	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	46,501	253,048	-	26,574	122,139	71,403	20,185	275,481	119,255	899,962	
Utility	765	-	-	-	-	-	-	-	87,980	193,508	
Long-term debt issued	6,095	-	3,850	32,190	-	-	1,674	53,340	-	388,425	
Long-term debt retired	25,946	9,009	2,270	10,272	8,915	17,665	1,730	16,333	22,045	352,351	
Cash and security holdings	1,934,259	466,633	78,622	108,657	305,366	270,600	111,891	807,766	309,050	1,822,596	
Contributions to retirement systems	4,427	2,731	-	-	4,081	-	1,698	4,486	-	-	

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Florida - Con.									
	Dade	Escambia	Hillsborough	Lee	Leon	Manatee	Marion	Orange	Palm Beach	Pasco
	41	42	43	44	45	46	47	48	49	50
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30
Population (July 1999)	2,152,437	282,303	925,277	392,895	216,978	239,682	241,513	805,837	1,032,625	325,824
Revenue, total	4,614,837	237,563	1,205,133	500,424	151,493	301,088	153,333	1,100,988	1,189,421	240,221
General revenue	4,372,980	236,670	1,102,188	487,638	151,493	276,062	152,441	1,017,762	1,152,128	226,615
Intergovernmental revenue	866,098	50,667	235,312	81,630	29,529	38,448	31,998	187,525	164,304	40,412
Federal Government	396,452	9,796	46,921	13,197	4,389	2,789	1,374	31,474	36,357	7,796
State government	468,770	39,462	187,815	62,129	24,390	32,471	30,174	151,313	127,729	31,636
From local governments	876	1,409	576	6,304	750	3,188	450	4,738	218	980
General revenue from own sources	3,506,882	186,003	866,876	406,008	121,964	237,614	120,443	830,237	987,824	186,203
Taxes	1,224,284	101,197	461,149	179,162	84,133	107,509	63,296	496,431	492,271	89,690
Property	817,938	53,178	335,206	143,056	56,597	82,187	51,803	305,076	361,736	77,238
General sales	83,628	24,407	78,471	-	14,145	10,481	-	-	-	-
Selective sales	255,217	20,688	33,570	29,251	9,446	11,466	8,573	170,654	109,611	8,944
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	67,501	2,924	13,902	6,855	3,945	3,375	2,920	20,701	20,924	3,508
Current charges	1,778,781	30,642	234,730	155,303	17,515	89,089	15,561	113,786	320,416	48,198
Miscellaneous revenue	503,817	54,164	170,997	71,543	20,316	41,016	41,586	220,020	175,137	48,315
Utility and liquor store revenue	241,857	893	102,945	12,786	-	25,026	892	83,226	37,293	13,606
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	4,635,166	230,863	1,115,765	489,828	135,529	294,228	140,036	1,194,939	1,126,942	214,799
By character and object:										
Intergovernmental expenditure	5,844	1,267	10,288	1,983	1,183	6,006	8,438	18,478	36,682	1,511
Direct expenditure	4,629,322	229,596	1,105,477	487,845	134,346	288,222	131,598	1,176,461	1,090,260	213,288
Current operation	3,407,962	143,561	746,242	281,848	95,895	212,563	109,118	646,953	823,762	168,158
Capital outlay	713,151	49,139	216,706	152,996	31,365	51,551	14,107	344,308	166,425	22,597
Construction	426,708	20,141	145,963	73,781	5,301	33,154	10,022	245,820	153,156	499
Assistance and subsidies	1,320	-	-	-	-	-	-	1,424	-	-
Interest on debt	506,889	36,896	142,529	53,001	7,086	24,108	6,949	185,200	100,073	22,533
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	1,479,717	45,148	303,673	91,131	62,382	66,752	62,136	359,929	341,140	59,946
By function:										
General expenditure	4,217,173	224,526	994,162	422,019	135,529	265,305	138,694	1,063,040	1,050,513	196,840
Current expenditure	3,569,834	176,562	789,529	321,903	104,164	218,708	124,587	791,825	906,970	174,369
Capital outlay	647,339	47,964	204,633	100,116	31,365	46,597	14,107	271,215	143,543	22,471
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	32,945	179	17,486	10,341	4,686	4,200	2,768	17,176	19,783	4,228
Social services and income maintenance:										
Public welfare	67,672	3,719	41,122	8,693	1,123	2,250	3,238	23,205	23,000	2,822
Hospitals	825,832	-	-	-	-	-	-	197	-	-
Health	60,830	9,832	36,298	16,025	2,323	11,318	5,317	20,482	33,072	7,870
Transportation:										
Highways	38,894	28,597	75,823	68,071	23,301	42,552	17,686	111,332	83,129	25,399
Capital outlay	15,680	16,201	41,195	38,261	17,416	21,643	8,992	59,762	49,451	17,529
Air transportation	512,061	-	92,134	41,743	-	-	841	-	62,518	-
Parking	-	-	-	-	-	-	-	-	468	3
Other transportation	41,163	-	31,639	-	-	13,108	-	15,215	1,683	-
Public safety:										
Police protection	358,111	30,790	102,714	39,667	15,617	31,087	24,325	95,374	128,440	29,577
Fire protection	176,667	2,945	32,634	2,689	2,483	7	9,158	63,804	83,054	7,366
Correction	203,398	24,057	71,437	12,833	14,518	18,784	15,307	89,380	63,729	12,619
Protective inspection and regulation	43,605	1,929	7,019	6,178	1,201	82	3,178	12,657	16,271	2,627
Environment and housing:										
Natural resources	16,869	1,227	28,822	7,682	10,849	7,842	641	9,404	18,739	4,748
Sewerage	214,780	-	13,480	15,120	-	21,136	397	-	15,827	7,412
Capital outlay	91,845	-	13,480	6,770	-	7,169	-	-	-	-
Solid waste management	193,366	8,001	53,479	25,939	6,654	23,924	8,949	38,500	83,341	12,982
Parks and recreation	151,224	4,656	26,749	21,365	2,694	8,263	3,490	46,005	41,334	6,123
Housing and community development	205,057	6,918	27,577	3,387	1,230	1,432	787	21,709	18,449	6,257
Governmental administration:										
Financial administration	78,844	16,290	40,352	22,628	14,534	10,799	10,946	35,695	91,905	14,842
Judicial and legal	159,414	10,235	58,802	22,742	10,667	5,791	4,881	35,673	53,000	8,759
General public buildings	-	16,169	-	-	-	65	2,912	20,955	41,043	-
Other government administration	15,261	9,518	14,728	21,262	2,978	11,270	2,869	27,376	10,782	2,424
Interest on general debt	488,377	36,896	108,655	50,502	7,086	17,818	6,949	176,747	94,460	17,466
Other and unallocable	332,803	12,568	113,212	25,152	13,585	33,577	14,055	202,154	66,486	23,316
Utility and liquor store expenditure	417,993	6,337	121,603	67,809	-	28,923	1,342	131,899	76,429	17,959
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	7,008,543	528,553	2,109,781	884,496	108,903	381,961	70,557	2,732,753	1,587,753	318,991
Long-term debt outstanding	6,997,966	528,553	2,083,903	884,496	108,903	380,351	70,557	2,732,753	1,587,753	318,991
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	1,943,263	446,908	471,110	74,349	30,153	148,701	29,745	1,621,453	372,208	34,150
Utility	1,224,894	-	415,794	32,040	-	105,607	-	120,505	138,220	70,505
Long-term debt issued	1,074,144	-	140,867	52,225	-	16,850	-	107,065	154,283	101,950
Long-term debt retired	954,079	9,934	228,088	31,086	3,954	17,478	7,123	156,445	188,598	116,920
Cash and security holdings	4,729,166	543,317	1,290,975	636,426	127,961	387,055	108,222	2,333,791	1,224,508	234,146
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Florida - Con.					Georgia				
	Pinellas	Polk	Sarasota	Seminole	Volusia	Chatham	Clayton	Cobb	De Kalb	Fulton
	51	52	53	54	55	56	57	58	59	60
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	12/31	06/30	09/30	12/31	12/31
Population (July 1999)	878,231	452,584	303,400	350,859	423,409	225,543	208,999	566,203	593,850	739,367
Revenue, total	762,251	314,106	358,135	271,425	278,555	229,224	188,267	518,385	763,596	1,081,191
General revenue	707,542	299,222	330,406	263,950	272,843	213,484	188,267	444,211	592,485	888,295
Intergovernmental revenue	104,624	71,334	45,780	48,729	54,932	19,560	12,495	30,927	50,406	51,286
Federal Government	22,889	9,189	6,185	6,129	15,392	986	1,524	11,652	4,937	15,998
State government	78,797	61,858	38,871	41,623	38,864	18,289	9,363	18,265	43,426	33,706
From local governments	2,938	287	724	977	676	285	1,608	1,010	2,043	1,582
General revenue from own sources	602,918	227,888	284,626	215,221	217,911	193,924	175,772	413,284	542,079	837,009
Taxes	334,721	121,564	124,832	128,509	125,108	154,547	137,831	289,370	412,595	725,339
Property	237,606	102,922	75,594	69,654	98,184	70,972	33,746	147,374	206,351	343,883
General sales	55,698	-	22,681	40,791	-	77,277	89,410	101,177	155,551	346,648
Selective sales	32,330	14,652	22,606	14,875	25,575	4,009	7,891	22,963	27,170	14,128
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	9,087	3,990	3,951	3,189	1,349	2,289	6,784	17,856	23,523	20,680
Current charges	165,951	45,371	60,762	43,098	51,046	5,679	9,535	62,552	84,997	52,527
Miscellaneous revenue	102,246	60,953	99,032	43,614	41,757	33,698	28,406	61,362	44,487	59,143
Utility and liquor store revenue	54,709	14,884	27,729	7,475	5,712	3,281	-	74,174	46,972	59,979
Employee retirement revenue ¹	-	-	-	-	-	12,459	-	-	124,139	132,917
Expenditure, total	761,547	277,770	357,025	238,795	266,242	215,045	183,308	604,857	557,505	1,028,662
By character and object:										
Intergovernmental expenditure	33,880	2,446	4,945	1,685	4,289	33,934	14,093	33,320	36,423	457,170
Direct expenditure	727,667	275,324	352,080	237,110	261,953	181,111	169,215	571,537	521,082	571,492
Current operation	515,083	233,502	284,050	182,761	188,413	117,579	112,277	365,466	394,680	427,877
Capital outlay	161,392	22,976	43,769	44,990	49,506	57,987	48,592	189,171	79,550	71,535
Construction	145,079	8,747	36,199	13,540	32,446	50,110	37,604	95,366	55,963	57,573
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	51,192	18,846	24,261	9,359	24,034	2,861	8,346	16,900	23,047	38,703
Insurance benefits and repayments	-	-	-	-	-	2,684	-	-	23,505	33,377
Exhibit: Salaries and wages	190,000	136,578	138,848	93,680	72,726	42,837	55,325	125,648	218,459	236,756
By function:										
General expenditure	716,440	263,876	310,331	231,742	248,606	202,072	183,308	529,040	481,773	946,772
Current expenditure	562,838	241,021	266,562	186,752	203,305	144,642	134,716	362,447	417,476	885,255
Capital outlay	153,602	22,855	43,769	44,990	45,301	57,430	48,592	166,593	64,297	61,517
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	4,723	692	16,884	4,273	10,155	4,603	2,111	8,468	9,077	35,671
Social services and income maintenance:										
Public welfare	15,897	7,275	2,515	6,368	6,769	1,085	3,067	4,693	6,260	46,514
Hospitals	-	-	-	-	-	-	-	-	22,909	146,467
Health	59,228	15,707	10,827	3,500	11,034	13,606	6,915	11,678	34,077	40,246
Transportation:										
Highways	53,045	30,443	22,668	45,931	33,788	22,008	13,413	141,601	26,481	14,897
Capital outlay	23,215	11,422	7,634	23,245	20,074	18,780	3,565	110,230	10,369	5,481
Air transportation	6,532	-	-	-	5,683	-	864	-	7,582	451
Parking	-	-	-	-	-	106	-	120	97	-
Other transportation	291	-	-	399	-	-	-	-	-	168,428
Public safety:										
Police protection	71,931	41,900	36,280	31,631	19,391	15,142	24,730	59,339	66,419	43,887
Fire protection	14,902	9,672	28,496	15,540	7,350	-	12,324	34,747	29,985	25,378
Correction	70,986	28,160	10,326	16,352	20,372	16,130	9,474	5,553	27,632	45,457
Protective inspection and regulation	4,160	3,498	5,380	2,209	2,120	920	1,322	4,603	4,671	8,944
Environment and housing:										
Natural resources	19,566	9,646	19,915	1,992	7,655	7	497	-	785	520
Sewerage	52,100	-	7,565	8,526	858	5,258	-	62,369	41,797	33,213
Capital outlay	30,529	-	-	726	-	3,705	-	15,052	12,606	10,138
Solid waste management	73,956	13,800	30,957	14,968	22,957	4,051	2,143	35,006	21,111	5,471
Parks and recreation	17,897	4,262	18,379	2,404	14,118	5,497	5,378	18,181	15,666	17,771
Housing and community development	11,889	9,474	11,076	2,518	2,904	24,710	2,114	9,785	8,058	2,081
Governmental administration:										
Financial administration	37,647	20,530	20,193	5,795	14,801	5,563	3,592	13,892	25,233	27,281
Judicial and legal	42,908	23,080	11,005	15,388	7,935	8,896	13,449	26,596	33,512	71,298
General public buildings	4,915	-	-	11,943	-	2,707	42,571	10,715	7,722	20,512
Other government administration	32,467	4,620	5,360	6,775	3,797	23,065	8,891	33,480	38,586	15,847
Interest on general debt	49,209	16,553	12,563	5,777	24,034	2,861	8,346	8,703	14,254	25,753
Other and unallocable	72,191	24,564	39,942	29,453	32,885	45,857	22,107	39,511	39,859	150,685
Utility and liquor store expenditure	45,107	13,894	46,694	7,053	17,636	10,289	-	75,817	52,227	48,513
Employee retirement expenditure ¹	-	-	-	-	-	2,684	-	-	23,505	33,377
Debt outstanding at end of fiscal year	784,722	356,039	312,308	169,032	396,710	57,320	205,995	349,906	379,683	669,506
Long-term debt outstanding	784,722	356,039	312,308	169,032	396,710	57,320	205,995	308,906	379,683	669,506
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	404,132	231,724	31,289	-	218,111	-	95,315	43,576	37,478	119,342
Utility	49,235	37,110	192,304	69,885	-	-	-	140,230	158,845	354,557
Long-term debt issued	104,795	-	-	-	3,571	13,815	118,510	31,440	2,000	279,120
Long-term debt retired	126,920	13,015	83,879	7,659	22,289	2,695	3,925	14,771	13,313	90,574
Cash and security holdings	1,074,439	519,062	208,785	239,283	321,661	326,831	267,326	553,113	1,081,406	1,581,603
Contributions to retirement systems	-	-	-	-	-	2,762	-	-	1,133	35,603

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Georgia - Con.		Illinois							
	Gwinnett	Ada	Cook	Du Page	Kane	Lake	Madison	McHenry	St Clair	Will
	61	62	63	64	65	66	67	68	69	70
Fiscal year ending	12/31	09/30	11/30	11/30	11/30	11/30	11/30	11/30	12/31	11/30
Population (July 1999)	522,095	275,687	5,189,689	880,491	391,249	605,116	240,945	259,351	261,941	459,189
Revenue, total	578,216	91,457	2,551,105	350,356	93,942	240,904	69,052	67,920	79,964	128,788
General revenue	506,965	91,457	2,161,537	348,555	93,942	218,282	69,052	67,920	79,964	128,788
Intergovernmental revenue	21,787	15,242	409,114	108,775	26,463	62,342	26,688	31,572	35,024	45,312
Federal Government	3,645	671	16,853	11,436	-	-	1,919	3,821	2,726	2,289
State government	17,817	14,571	389,584	96,033	25,505	61,634	24,680	23,355	32,187	39,635
From local governments	325	-	2,677	1,306	958	708	89	4,396	111	3,388
General revenue from own sources	485,178	76,215	1,752,423	239,780	67,479	155,940	42,364	36,348	44,940	83,476
Taxes	326,508	41,958	1,284,342	125,154	37,947	100,665	28,404	19,329	21,069	51,543
Property	187,623	41,175	776,724	100,610	36,347	98,440	23,894	18,927	20,475	48,371
General sales	99,272	-	299,095	-	-	-	-	-	-	-
Selective sales	19,443	-	194,298	18,748	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	20,170	783	14,225	5,796	1,600	2,225	4,510	402	594	3,172
Current charges	60,088	27,303	345,093	51,209	14,946	39,395	8,981	12,501	8,660	25,193
Miscellaneous revenue	98,582	6,954	122,988	63,417	14,586	15,880	4,979	4,518	15,211	6,740
Utility and liquor store revenue	71,251	-	-	1,801	-	22,622	-	-	-	-
Employee retirement revenue ¹	-	-	389,568	-	-	-	-	-	-	-
Expenditure, total	536,304	78,941	2,248,548	362,475	87,153	243,544	66,067	63,878	96,869	131,011
By character and object:										
Intergovernmental expenditure	14,485	89	14,494	4,978	-	99	131	2,890	7,689	-
Direct expenditure	521,819	78,852	2,234,054	357,497	87,153	243,445	65,936	60,988	89,180	131,011
Current operation	296,498	74,999	1,809,012	276,177	67,950	192,605	60,671	55,020	48,674	101,322
Capital outlay	201,179	3,495	182,800	59,785	16,341	40,595	4,268	5,123	37,106	27,732
Construction	140,229	-	143,458	29,039	12,931	19,700	4,187	2,898	30,279	7,222
Assistance and subsidies	-	-	-	-	-	-	-	-	75	-
Interest on debt	24,142	358	98,841	21,535	2,862	10,245	997	845	3,325	1,957
Insurance benefits and repayments	-	-	143,401	-	-	-	-	-	-	-
Exhibit: Salaries and wages	117,492	26,510	1,109,458	130,058	45,446	98,194	25,512	31,914	24,135	61,504
By function:										
General expenditure	433,161	78,941	2,105,147	361,019	87,153	212,972	66,067	63,878	96,869	131,011
Current expenditure	284,435	75,446	1,922,347	301,234	70,812	182,424	61,799	58,755	59,763	103,279
Capital outlay	148,726	3,495	182,800	59,785	16,341	30,548	4,268	5,123	37,106	27,732
Education services:										
Education	-	89	924	510	160	392	131	2,645	256	322
Elementary and secondary	-	-	924	510	160	392	131	2,645	256	322
Higher education	-	89	-	-	-	-	-	-	-	-
Libraries	17,484	-	-	526	-	244	-	-	119	127
Social services and income maintenance:										
Public welfare	4,661	4,031	8,307	35,116	201	14,478	5,373	6,309	155	9,520
Hospitals	1,000	-	712,657	-	-	-	-	-	-	-
Health	6,681	13,529	48,092	27,245	3,305	30,516	11,402	3,237	5,412	12,363
Transportation:										
Highways	67,771	-	91,482	42,907	15,127	23,594	8,052	7,453	5,947	11,874
Capital outlay	53,812	-	63,851	24,479	5,945	14,779	3,845	2,736	3,778	7,649
Air transportation	1,801	-	-	15,752	-	-	-	-	2,231	-
Parking	-	-	-	-	-	-	-	-	-	201
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	42,709	20,333	76,025	17,934	8,152	24,396	10,838	4,502	2,123	15,465
Fire protection	32,426	-	-	-	-	-	-	-	-	-
Correction	17,411	4,812	268,407	29,847	6,970	2,944	222	6,677	7,122	15,428
Protective inspection and regulation	4,876	-	2,935	10	-	3,053	-	-	-	3,351
Environment and housing:										
Natural resources	368	2,825	-	22,971	648	1,362	-	-	-	-
Sewerage	59,778	-	-	16,336	-	-	-	1,215	-	-
Capital outlay	34,970	-	-	-	-	-	-	-	-	-
Solid waste management	275	3,897	-	1,932	8,698	-	-	622	-	764
Parks and recreation	42,429	423	103,438	24,986	3,056	23,081	-	80	-	-
Housing and community development	2,839	-	13,450	9,000	-	-	1,923	3,887	-	2,094
Governmental administration:										
Financial administration	12,897	8,246	56,880	23,069	5,300	10,210	4,858	4,488	4,209	3,468
Judicial and legal	13,338	8,396	369,777	20,918	18,513	16,184	7,010	6,070	3,555	11,132
General public buildings	16,705	-	56,887	14,120	2,676	10,889	1,614	1,640	2,980	1,276
Other government administration	26,748	4,375	33,061	18,071	4,834	13,719	4,999	5,322	6,421	6,412
Interest on general debt	10,665	358	98,841	21,535	2,862	7,762	997	845	3,325	1,957
Other and unallocable	50,299	7,627	163,984	18,234	6,651	30,148	8,648	8,886	53,014	35,257
Utility and liquor store expenditure	103,143	-	-	1,456	-	30,572	-	-	-	-
Employee retirement expenditure ¹	-	-	143,401	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	599,269	4,930	1,821,985	448,306	63,215	178,491	22,736	14,660	60,870	139,683
Long-term debt outstanding	599,269	4,930	1,821,985	448,088	43,995	178,491	22,736	14,660	60,870	139,683
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	26,904	-	120,765	-	-	-	1,251	-	-	-
Utility	467,340	-	-	-	-	47,108	-	-	-	-
Long-term debt issued	171,949	-	356,500	75,000	-	8,950	15,075	3,945	-	72,380
Long-term debt retired	65,056	1,053	400,080	23,827	3,050	16,239	18,309	4,495	5,630	8,500
Cash and security holdings	868,360	58,485	4,280,097	556,472	86,439	251,472	36,099	61,530	65,664	156,502
Contributions to retirement systems	-	-	126,212	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Illinois - Con.		Indiana			Iowa		Kansas		Kentucky	Louisiana	
	Winnebago	Allen	Lake	St Joseph	Polk	Johnson	Sedgwick	Jefferson	Caddo	Jefferson		
	71	72	73	74	75	76	77	78	79	80		
Fiscal year ending	09/30	12/31	12/31	12/31	06/30	12/31	12/31	06/30	12/31	12/31		
Population (July 1999)	267,642	314,218	478,323	258,088	359,826	429,563	448,050	672,104	242,471	450,933		
Revenue, total	86,457	125,991	248,553	92,667	246,480	364,558	280,722	459,684	94,858	892,391		
General revenue	86,457	125,991	248,553	92,667	246,480	364,558	280,722	459,684	93,769	869,415		
Intergovernmental revenue	32,072	31,185	52,006	26,476	44,565	38,534	35,547	59,375	24,697	135,117		
Federal Government	83	1,830	1,215	13	8,749	1,463	-	22,491	1,114	28,780		
State government	24,623	28,789	50,791	26,463	26,398	35,350	35,547	33,366	23,513	106,192		
From local governments	7,366	566	-	-	9,418	1,721	-	3,518	70	145		
General revenue from own sources	54,385	94,806	196,547	66,191	201,915	326,024	245,175	400,309	69,072	734,298		
Taxes	25,104	63,713	151,701	45,256	97,247	225,501	163,314	151,983	54,270	282,981		
Property	23,700	45,380	145,981	42,142	95,170	137,954	84,901	55,711	47,517	123,500		
General sales	-	-	-	-	-	86,892	78,268	-	4,078	138,622		
Selective sales	-	6,260	4,797	2,458	-	-	-	13,147	2,266	10,318		
Income	-	9,598	-	-	-	-	-	76,920	-	-		
All other taxes	1,404	2,475	923	656	2,077	655	145	6,205	409	10,541		
Current charges	24,829	10,306	7,557	9,820	53,518	85,203	27,571	95,091	7,918	344,385		
Miscellaneous revenue	4,452	20,787	37,289	11,115	51,150	15,320	54,290	153,235	6,884	106,932		
Utility and liquor store revenue	-	-	-	-	-	-	-	-	1,089	19,051		
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	3,925		
Expenditure, total	83,198	142,228	214,297	99,111	235,979	355,617	254,478	757,177	102,314	816,864		
By character and object:												
Intergovernmental expenditure	-	-	2,276	-	20,935	88,157	2,207	14,204	1,002	-		
Direct expenditure	83,198	142,228	212,021	99,111	215,044	267,460	252,271	742,973	101,312	816,864		
Current operation	72,851	122,993	196,531	84,495	186,651	210,875	151,881	232,792	72,581	629,036		
Capital outlay	9,008	9,862	10,384	12,027	16,357	42,537	55,769	356,918	26,598	122,331		
Construction	6,377	4,221	5,218	3,477	4,278	34,365	31,231	350,869	23,093	91,869		
Assistance and subsidies	-	7,054	4,786	1,606	-	-	-	-	-	-		
Interest on debt	1,339	2,319	320	983	12,036	14,048	44,621	153,263	2,133	63,562		
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	1,935		
Exhibit: Salaries and wages	43,241	48,716	61,830	31,498	89,406	104,264	69,414	23,346	26,256	258,817		
By function:												
General expenditure	83,198	142,228	214,297	99,111	235,979	355,617	254,478	757,177	101,411	795,865		
Current expenditure	74,190	132,366	203,913	87,084	219,622	313,080	198,709	400,259	74,827	676,924		
Capital outlay	9,008	9,862	10,384	12,027	16,357	42,537	55,769	356,918	26,584	118,941		
Education services:												
Education	371	-	669	-	-	-	2,207	-	-	-		
Elementary and secondary	371	-	669	-	-	-	-	-	-	-		
Higher education	-	-	-	-	-	-	2,207	-	-	-		
Libraries	157	-	-	-	-	12,347	-	5,522	21,998	8,897		
Social services and income maintenance:												
Public welfare	10,421	27,875	104,785	27,374	18,981	12,105	1,320	16,032	202	9,200		
Hospitals	-	-	-	-	95,050	-	-	-	4,836	351,094		
Health	7,300	3,392	2,740	1,835	17,834	35,597	15,812	58,411	4,102	4,842		
Transportation:												
Highways	8,354	16,975	11,453	15,080	13,673	11,140	37,347	11,482	8,415	38,980		
Capital outlay	3,192	2,894	4,738	9,357	5,757	2,068	29,282	5,012	4,341	12,033		
Air transportation	-	-	-	4,185	-	2,530	-	312,247	-	-		
Parking	-	-	83	-	-	-	-	-	-	-		
Other transportation	-	-	-	-	-	-	-	8,347	-	11,494		
Public safety:												
Police protection	17,794	10,140	12,090	5,564	6,349	56,876	11,088	41,862	10,462	51,338		
Fire protection	-	-	-	-	-	-	8,838	-	5,284	24,052		
Correction	4,343	13,684	12,953	7,904	13,972	6,830	18,415	34,547	13,513	32,709		
Protective inspection and regulation	-	-	106	79	-	-	637	1,663	744	6,735		
Environment and housing:												
Natural resources	-	9,567	1,295	476	1,753	620	2,360	1,515	494	41,050		
Sewerage	-	311	-	-	65	17,500	2,212	-	575	32,721		
Capital outlay	-	311	-	-	-	-	1,263	-	255	12,349		
Solid waste management	-	-	-	-	312	-	-	-	1,514	28,071		
Parks and recreation	5,553	9,656	6,406	1,573	3,874	16,875	7,762	6,711	765	19,386		
Housing and community development	644	-	-	39	5,170	2,034	-	1,033	6,053	7,067		
Governmental administration:												
Financial administration	1,990	3,600	8,216	2,439	10,725	18,181	12,534	5,185	9,146	24,329		
Judicial and legal	8,774	14,069	18,482	7,424	7,030	8,685	8,113	4,834	5,494	17,283		
General public buildings	2,946	2,389	4,982	2,073	-	3,337	5,736	19,104	2,682	3,432		
Other government administration	5,482	14,448	5,326	14,567	9,613	7,202	2,974	4,394	1,982	4,321		
Interest on general debt	1,339	2,319	320	983	12,036	14,048	44,621	153,263	2,035	63,424		
Other and unallocable	7,730	13,803	24,391	7,516	19,542	129,710	72,502	71,025	1,115	15,440		
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	903	19,064		
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	1,935		
Debt outstanding at end of fiscal year	25,511	25,665	-	23,256	146,356	263,989	789,092	2,390,161	32,725	1,084,989		
Long-term debt outstanding	25,511	25,665	-	23,256	146,356	263,989	784,662	2,300,161	32,725	1,063,357		
Education services	-	-	-	-	-	-	-	15,370	-	-		
Public debt for private purposes	-	9,930	-	-	131,607	-	660,522	1,908,704	4,650	216,606		
Utility	-	-	-	-	-	-	-	-	1,602	1,825		
Long-term debt issued	985	3,440	-	13,065	-	72,034	38,080	304,771	4,517	230,151		
Long-term debt retired	1,755	16,425	1,915	6,200	17,256	62,627	11,728	25,597	7,707	206,521		
Cash and security holdings	45,526	68,509	82,952	32,943	227,231	102,723	762,920	2,036,809	38,144	1,319,673		
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	1,082		

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Maine			Maryland				Massachusetts		
	Cumberland	Anne Arundel	Baltimore	Harford	Howard	Montgomery	Prince Georges	Barnstable	Bristol	Essex
	81	82	83	84	85	86	87	88	89	90
Fiscal year ending	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	253,582	476,060	721,874	214,668	236,388	840,879	777,811	208,418	517,543	698,806
Revenue, total	21,295	1,226,770	1,976,314	436,109	675,641	3,031,123	2,428,313	61,676	79,043	66,126
General revenue	21,295	1,098,010	1,717,261	428,633	667,729	2,794,193	2,198,847	26,112	41,188	49,391
Intergovernmental revenue	4,674	256,648	436,070	147,366	141,910	563,172	809,363	11,594	33,388	32,382
Federal Government	-	12,184	52,517	2,496	9,930	82,500	78,723	-	-	990
State government	1,149	244,464	380,115	144,870	130,696	472,895	664,537	11,594	33,388	31,287
From local governments	3,525	-	3,438	-	1,284	7,777	66,103	-	-	105
General revenue from own sources	16,621	841,362	1,281,191	281,267	525,819	2,231,021	1,389,484	14,518	7,800	17,009
Taxes	12,817	635,796	996,776	223,578	413,934	1,641,627	965,414	10,375	4,295	11,743
Property	12,817	315,962	501,655	130,804	230,364	793,242	538,834	3,010	4,295	4,411
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	21,972	40,015	264	3,624	45,184	55,685	4,845	-	7,332
Income	-	231,027	389,826	84,654	142,058	689,204	282,097	-	-	-
All other taxes	-	66,835	65,280	7,856	37,888	113,997	88,798	2,520	-	-
Current charges	2,824	137,852	192,590	40,840	69,978	389,053	253,305	3,793	2,855	4,605
Miscellaneous revenue	980	67,714	91,825	16,849	41,907	200,341	170,765	350	650	661
Utility and liquor store revenue	-	28,019	-	7,476	7,912	216,790	85,531	-	-	-
Employee retirement revenue ¹	-	100,741	259,053	-	-	20,140	143,935	35,564	37,855	16,735
Expenditure, total	18,154	1,118,493	1,718,459	466,890	682,954	2,911,956	2,231,330	42,269	58,289	62,966
By character and object:										
Intergovernmental expenditure	-	33,925	70,813	7,827	10,020	171,175	152,086	-	-	-
Direct expenditure	18,154	1,084,568	1,647,646	459,063	672,934	2,740,781	2,079,244	42,269	58,289	62,966
Current operation	16,339	842,100	1,306,249	380,904	530,394	2,183,419	1,648,972	24,031	42,568	47,332
Capital outlay	221	139,540	185,305	66,948	98,370	381,209	253,597	-	171	378
Construction	221	123,256	148,915	48,513	64,058	325,435	197,047	-	171	253
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	1,594	82,265	63,990	11,211	44,170	157,713	120,439	100	146	27
Insurance benefits and repayments	-	20,663	92,102	-	-	18,440	56,236	18,138	15,404	15,229
Exhibit: Salaries and wages	7,072	574,518	799,444	211,624	244,644	1,358,771	1,008,192	13,668	27,413	24,644
By function:										
General expenditure	18,154	1,059,471	1,626,357	454,227	667,451	2,641,143	2,071,626	24,131	42,885	47,737
Current expenditure	17,933	919,931	1,441,052	389,159	569,081	2,303,110	1,856,918	24,131	42,714	47,359
Capital outlay	221	139,540	185,305	65,068	98,370	338,033	214,708	-	171	378
Education services:										
Education	-	567,134	896,032	275,916	365,159	1,273,834	1,031,586	-	4,520	7,507
Elementary and secondary	-	509,717	797,166	245,952	333,833	1,153,021	975,108	-	4,520	7,507
Higher education	-	57,417	98,866	29,964	31,326	120,813	56,478	-	-	-
Libraries	-	15,917	27,945	9,756	10,317	36,769	25,344	-	-	-
Social services and income maintenance:										
Public welfare	-	6,671	11,850	9,781	4,091	72,981	3,211	308	-	-
Hospitals	-	-	-	-	-	-	-	357	-	-
Health	-	17,264	25,843	3,317	6,250	80,068	36,931	777	51	77
Transportation:										
Highways	-	47,968	50,776	27,693	21,460	77,148	33,302	-	84	247
Capital outlay	-	18,075	28,417	11,061	11,815	42,177	18,333	-	-	-
Air transportation	-	-	3,816	-	-	6	-	-	-	-
Parking	53	354	2,861	-	-	10,488	2,419	-	-	-
Other transportation	-	-	-	-	-	55,668	85,697	-	-	-
Public safety:										
Police protection	4,592	60,679	99,174	15,703	33,218	108,821	106,156	1,924	264	-
Fire protection	-	57,686	59,866	3,598	21,677	86,253	48,980	262	-	-
Correction	7,187	22,070	16,096	9,061	6,985	33,144	28,144	11,046	32,594	28,985
Protective inspection and regulation	-	6,822	3,410	1,717	4,350	14,428	4,610	-	-	-
Environment and housing:										
Natural resources	-	301	13,113	5,226	923	703	1,231	632	66	-
Sewerage	-	20,952	84,803	22,157	18,578	79,529	92,973	-	-	-
Capital outlay	-	2,779	34,428	13,182	645	10,029	10,028	-	-	-
Solid waste management	-	18,865	42,818	10,159	12,732	79,822	53,486	-	-	-
Parks and recreation	165	22,042	21,041	7,858	26,527	111,290	131,844	-	718	-
Housing and community development	-	5,960	33,635	333	1,616	90,238	39,281	-	-	-
Governmental administration:										
Financial administration	109	16,577	20,942	3,696	5,982	12,922	12,692	379	368	3,121
Judicial and legal	1,057	17,965	14,252	5,187	9,346	24,453	32,293	-	-	1,652
General public buildings	1,566	11,694	11,421	3,510	6,662	81,659	9,916	1,212	1,841	1,080
Other government administration	1,008	20,547	24,557	5,693	43,551	17,554	17,824	2,459	381	2,175
Interest on general debt	1,594	68,080	63,990	6,965	44,170	145,480	108,206	100	146	27
Other and unallocable	823	53,923	98,116	26,901	23,857	147,885	165,500	4,675	1,852	2,866
Utility and liquor store expenditure	-	38,359	-	12,663	15,503	252,373	103,468	-	-	-
Employee retirement expenditure ¹	-	20,663	92,102	-	-	18,440	56,236	18,138	15,404	15,229
Debt outstanding at end of fiscal year	24,810	1,346,075	1,303,806	159,393	710,063	3,285,719	2,001,504	1,659	1,304	520
Long-term debt outstanding	24,810	1,346,075	1,303,806	159,393	710,063	3,232,608	1,966,454	1,659	1,304	520
Education services	-	135,185	131,269	464	211,359	566,594	166,449	-	124	-
Public debt for private purposes	-	613,085	448,709	-	55,445	1,080,607	372,337	-	-	-
Utility	-	222,955	-	65,137	-	214,582	214,582	-	-	-
Long-term debt issued	-	116,505	76,625	15,060	78,668	250,233	122,826	-	-	-
Long-term debt retired	1,450	148,807	172,709	11,942	71,869	245,311	185,587	248	815	110
Cash and security holdings	8,341	1,703,939	2,721,024	154,098	276,078	2,407,484	2,074,938	225,111	192,013	189,183
Contributions to retirement systems	-	18,625	22,315	-	-	14,951	19,485	13,903	10,537	9,749

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Massachusetts - Con.					Michigan				
	Hampden ¹	Norfolk	Plymouth	Worcester ¹	Genesee	Ingham	Kalamazoo	Kent	Macomb	Oakland
	91	92	93	94	95	96	97	98	99	100
Fiscal year ending	06/30	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31
Population (July 1999)	(X)	642,705	467,588	(X)	436,084	285,214	229,660	545,166	787,698	1,176,488
Revenue, total	(X)	127,373	121,204	(X)	314,603	126,010	153,788	381,331	431,606	794,264
General revenue	(X)	56,824	55,841	(X)	253,328	125,933	141,267	341,541	357,071	682,955
Intergovernmental revenue	(X)	22,915	44,445	(X)	130,190	47,534	72,818	171,202	165,301	426,990
Federal Government	(X)	-	5,614	(X)	37,756	1,909	21,155	4,862	47,413	14,087
State government	(X)	22,915	38,831	(X)	88,590	40,541	46,112	151,735	113,108	298,458
From local governments	(X)	-	-	(X)	3,844	5,084	5,551	14,605	4,780	114,445
General revenue from own sources	(X)	33,909	11,396	(X)	123,138	78,399	68,449	170,339	191,770	255,965
Taxes	(X)	7,059	4,900	(X)	50,536	38,477	30,386	68,659	78,754	174,030
Property	(X)	4,451	962	(X)	48,043	37,154	28,997	65,776	74,132	164,409
General sales	(X)	-	-	(X)	-	-	-	-	-	-
Selective sales	(X)	2,608	3,938	(X)	14	-	-	-	-	1,739
Income	(X)	-	-	(X)	-	-	-	-	-	-
All other taxes	(X)	-	-	(X)	2,479	1,323	1,389	2,883	4,622	7,882
Current charges	(X)	26,577	4,732	(X)	56,864	20,231	28,389	62,698	87,456	46,656
Miscellaneous revenue	(X)	273	1,764	(X)	15,738	19,691	9,674	38,982	25,560	35,279
Utility and liquor store revenue	(X)	-	-	(X)	-	77	-	23,070	-	16,637
Employee retirement revenue ¹	(X)	70,549	65,363	(X)	61,275	-	12,521	16,720	74,535	94,672
Expenditure, total	(X)	84,385	79,293	(X)	290,951	133,692	137,734	354,226	396,255	656,824
By character and object:										
Intergovernmental expenditure	(X)	-	-	(X)	4,975	4,466	-	4,376	12,579	17,570
Direct expenditure	(X)	84,385	79,293	(X)	285,976	129,226	137,734	349,850	383,676	639,254
Current operation	(X)	58,749	44,404	(X)	251,874	114,862	127,239	292,834	334,403	556,121
Capital outlay	(X)	167	8,000	(X)	11,113	9,717	6,432	33,402	29,891	44,472
Construction	(X)	-	8,000	(X)	3,551	8,429	2,978	21,099	14,550	39,499
Assistance and subsidies	(X)	-	-	(X)	502	52	159	113	130	-
Interest on debt	(X)	85	15	(X)	4,332	4,595	1,498	14,965	3,927	17,305
Insurance benefits and repayments	(X)	25,384	26,874	(X)	18,155	-	2,406	8,536	15,325	21,356
Exhibit: Salaries and wages	(X)	34,984	26,404	(X)	73,388	51,527	30,833	60,380	102,650	190,610
By function:										
General expenditure	(X)	59,001	52,419	(X)	271,742	122,968	135,211	327,174	380,665	625,872
Current expenditure	(X)	58,834	44,419	(X)	260,629	113,255	128,779	293,772	350,774	581,524
Capital outlay	(X)	167	8,000	(X)	11,113	9,713	6,432	33,402	29,891	44,348
Education services:										
Education	(X)	5,950	-	(X)	-	-	-	-	-	4,938
Elementary and secondary	(X)	5,950	-	(X)	-	-	-	-	-	4,938
Higher education	(X)	-	-	(X)	-	-	-	-	-	-
Libraries	(X)	-	-	(X)	-	46	-	5,277	2,353	1,526
Social services and income maintenance:										
Public welfare	(X)	155	21	(X)	14,868	16,821	7,398	14,191	45,204	4,135
Hospitals	(X)	20,867	4,211	(X)	-	-	-	25,993	-	10,332
Health	(X)	-	-	(X)	98,150	22,802	42,389	98,237	119,289	162,815
Transportation:										
Highways	(X)	446	-	(X)	34,670	15,199	14,322	36,551	47,736	83,358
Capital outlay	(X)	-	-	(X)	2,520	-	902	2,062	2,874	22,859
Air transportation	(X)	-	-	(X)	-	-	3,549	9,320	-	1,660
Parking	(X)	-	-	(X)	50	-	-	-	-	-
Other transportation	(X)	-	-	(X)	-	1,577	-	-	-	-
Public safety:										
Police protection	(X)	-	1,020	(X)	10,112	11,615	9,414	12,463	21,967	34,889
Fire protection	(X)	-	12	(X)	-	-	-	306	-	-
Correction	(X)	20,135	38,777	(X)	14,647	6,772	192	27,089	18,404	59,047
Protective inspection and regulation	(X)	-	-	(X)	-	25	-	-	-	-
Environment and housing:										
Natural resources	(X)	-	272	(X)	5,068	3,549	503	764	580	21,991
Sewerage	(X)	-	-	(X)	-	1,634	2,179	-	20,278	62,629
Capital outlay	(X)	-	-	(X)	-	841	1,988	-	2,324	-
Solid waste management	(X)	-	-	(X)	-	-	128	6,826	-	-
Parks and recreation	(X)	519	-	(X)	5,715	1,162	910	3,652	1,243	9,960
Housing and community development	(X)	-	-	(X)	-	259	-	-	-	6,564
Governmental administration:										
Financial administration	(X)	352	349	(X)	3,762	4,253	1,257	4,600	7,208	18,013
Judicial and legal	(X)	1,273	-	(X)	23,336	17,194	12,575	24,008	32,477	59,064
General public buildings	(X)	1,711	1,739	(X)	43	237	3,056	2,877	10,813	30,591
Other government administration	(X)	3,451	3,259	(X)	9,306	1,492	1,645	2,672	9,900	16,080
Interest on general debt	(X)	85	15	(X)	3,278	4,560	1,381	14,174	3,662	16,403
Other and unallocable	(X)	4,057	2,744	(X)	48,737	13,771	34,313	38,174	39,551	21,877
Utility and liquor store expenditure	(X)	-	-	(X)	1,054	10,724	117	18,516	265	9,596
Employee retirement expenditure ¹	(X)	25,384	26,874	(X)	18,155	-	2,406	8,536	15,325	21,356
Debt outstanding at end of fiscal year	(X)	593	-	(X)	65,510	88,690	25,200	366,965	64,360	287,929
Long-term debt outstanding	(X)	593	-	(X)	65,510	88,690	25,200	366,965	64,360	287,929
Education services	(X)	318	-	(X)	-	-	-	-	-	-
Public debt for private purposes	(X)	-	-	(X)	-	-	-	-	-	-
Utility	(X)	-	-	(X)	3,345	530	1,295	11,065	5,325	8,090
Long-term debt issued	(X)	-	-	(X)	24,410	21,745	6,100	149,950	4,750	46,721
Long-term debt retired	(X)	610	-	(X)	17,000	6,680	2,685	18,795	10,840	66,698
Cash and security holdings	(X)	319,592	324,072	(X)	442,253	47,981	163,235	718,571	788,450	925,282
Contributions to retirement systems	(X)	5,190	14,651	(X)	8,791	-	3,564	4,470	11,041	9,644

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99

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

Item	Michigan - Con.				Minnesota				Mississippi	Missouri
	Ottawa	Saginaw	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Ramsey	Hinds	Greene
	101	102	103	104	105	106	107	108	109	110
Fiscal year ending	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31	09/30	12/31
Population (July 1999)	224,357	210,101	303,069	2,118,129	292,181	342,528	1,059,669	485,636	247,144	226,758
Revenue, total	130,007	142,518	196,683	1,465,192	166,599	197,414	1,311,834	424,464	72,657	45,165
General revenue	130,007	142,518	165,825	1,334,215	166,294	197,414	1,311,834	424,464	72,657	45,165
Intergovernmental revenue	66,638	73,289	65,535	650,540	70,770	73,312	491,698	170,428	17,221	7,010
Federal Government	4,670	14,204	15,214	43,701	3,733	3,233	36,995	941	2,284	283
State government	45,803	52,299	41,782	537,014	63,260	63,109	436,123	157,198	14,937	6,566
From local governments	16,165	6,786	8,539	69,825	3,777	6,970	18,580	12,289	-	161
General revenue from own sources	63,369	69,229	100,290	683,675	95,524	124,102	820,136	254,036	55,436	38,155
Taxes	26,125	25,484	46,561	275,796	59,147	79,334	397,944	172,944	36,751	29,786
Property	24,715	23,506	41,777	271,101	58,734	78,686	393,644	171,851	32,302	6,711
General sales	-	-	-	-	-	-	-	-	-	22,626
Selective sales	-	1,240	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	1,410	738	4,784	4,695	413	648	4,300	1,093	4,449	449
Current charges	18,243	30,375	30,817	278,070	18,731	29,683	318,443	47,929	3,900	3,558
Miscellaneous revenue	19,001	13,370	22,912	129,809	17,646	15,085	103,749	33,163	14,785	4,811
Utility and liquor store revenue	-	-	-	-	305	-	-	-	-	-
Employee retirement revenue ¹	-	-	30,858	130,977	-	-	-	-	-	-
Expenditure, total	124,231	149,501	165,672	1,514,511	188,089	171,471	1,226,900	435,792	73,901	38,198
By character and object:										
Intergovernmental expenditure	-	-	-	115,833	4,282	6,065	3,472	18,106	-	-
Direct expenditure	124,231	149,501	165,672	1,398,678	183,807	165,406	1,223,428	417,686	73,901	38,198
Current operation	96,338	134,230	137,919	1,032,681	147,446	115,276	1,093,003	370,330	65,570	29,310
Capital outlay	18,067	11,294	12,256	221,856	23,859	28,473	89,263	30,583	1,177	7,177
Construction	13,650	6,735	7,614	205,627	3,559	23,690	68,925	19,744	-	6,022
Assistance and subsidies	10	70	62	-	5,704	16,892	17,699	5,570	-	-
Interest on debt	9,816	3,907	6,068	68,112	6,798	4,765	23,463	11,203	7,154	1,711
Insurance benefits and repayments	-	-	9,367	76,029	-	-	-	-	-	-
Exhibit: Salaries and wages	30,778	42,089	56,828	220,707	67,637	60,511	458,089	182,701	20,849	14,431
By function:										
General expenditure	121,067	149,046	155,458	1,438,325	185,803	171,471	1,226,900	435,328	73,901	38,198
Current expenditure	103,000	137,752	143,202	1,216,469	161,966	142,998	1,137,637	404,804	72,724	31,021
Capital outlay	18,067	11,294	12,256	221,856	23,837	28,473	89,263	30,524	1,177	7,177
Education services:										
Education	-	-	-	-	-	-	-	-	2,077	-
Elementary and secondary	-	-	-	-	-	-	-	-	2,077	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	121	455	2,719	5,959	7,404	30,530	6,550	-	-
Social services and income maintenance:										
Public welfare	5,414	5,180	7,682	105,662	62,854	67,011	215,928	172,703	2,481	1,416
Hospitals	-	18,603	-	76,385	-	-	312,539	-	-	-
Health	25,015	39,849	47,859	319,917	4,675	7,069	192,949	21,712	5,788	816
Transportation:										
Highways	19,378	14,136	13,386	83,868	17,704	20,286	38,433	24,876	10,165	11,685
Capital outlay	1,033	-	2,827	5,873	875	17,538	24,505	12,990	1,059	6,029
Air transportation	-	815	-	183,654	-	-	-	-	-	-
Parking	-	73	-	-	112	-	144	-	-	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	6,157	4,249	13,135	14,757	10,842	11,398	49,344	16,644	10,831	2,972
Fire protection	-	-	-	-	-	-	-	-	2,370	-
Correction	3,390	5,417	10,809	155,702	18,421	12,781	82,487	53,524	3,724	4,107
Protective inspection and regulation	-	-	1,341	-	17	10	-	-	-	324
Environment and housing:										
Natural resources	638	397	2,121	6,401	507	320	4,726	1,081	-	108
Sewerage	3,389	4,874	135	101,254	-	-	-	-	-	290
Capital outlay	3,389	3,726	30	49,984	-	-	-	-	-	290
Solid waste management	397	84	-	-	5,424	3,732	50,161	12,459	748	-
Parks and recreation	1,737	696	3,360	65,259	6,950	3,933	28	12,047	1,435	-
Housing and community development	-	-	-	3,288	12,461	1,657	6,482	-	836	-
Governmental administration:										
Financial administration	2,932	2,714	3,903	11,681	11,840	8,898	19,466	27,468	6,156	1,913
Judicial and legal	10,074	14,043	14,204	127,996	9,626	8,829	67,154	47,432	6,156	4,300
General public buildings	2,028	2,292	3,505	7,797	758	5,617	44,665	10,206	3,397	1,867
Other government administration	1,896	1,901	3,879	22,788	7,336	7,761	11,465	7,591	5,519	2,336
Interest on general debt	6,652	3,452	5,221	67,955	6,798	4,765	23,463	11,203	7,154	1,711
Other and unallocable	31,970	30,150	24,463	81,242	3,519	-	76,936	9,832	5,064	4,353
Utility and liquor store expenditure	3,164	455	847	157	2,286	-	-	464	-	-
Employee retirement expenditure ¹	-	-	9,367	76,029	-	-	-	-	-	-
Debt outstanding at end of fiscal year	167,381	72,149	112,435	2,176,898	108,380	43,380	748,760	169,711	93,137	24,096
Long-term debt outstanding	167,381	72,149	112,435	2,176,898	108,380	43,380	748,760	169,711	93,137	24,096
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	185,345	-	60,340	18,511
Utility	58,707	9,675	11,850	2,766	-	-	-	-	-	-
Long-term debt issued	29,630	3,840	12,390	1,172,763	16,330	-	74,550	7,350	-	-
Long-term debt retired	15,383	15,350	19,270	131,066	7,888	36,025	39,301	24,342	2,507	1,215
Cash and security holdings	94,760	29,378	186,701	2,288,650	96,255	134,498	895,933	267,808	74,461	45,288
Contributions to retirement systems	-	-	-	7,199	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Missouri - Con.			Nebraska		Nevada		New Hampshire		New Jersey
	Jackson	St Charles	St Louis	Douglas	Lancaster	Clark	Washoe	Hillsborough	Rockingham	Atlantic
	111	112	113	114	115	116	117	118	119	120
Fiscal year ending	12/31	12/31	12/31	06/30	06/30	06/30	06/30	06/30	12/31	12/31
Population (July 1999)	654,986	272,353	998,696	443,794	235,589	1,162,129	313,660	363,031	271,152	238,047
Revenue, total	188,562	57,523	571,685	136,993	93,372	2,262,646	345,352	54,740	44,204	162,850
General revenue	180,980	55,903	539,167	136,993	93,372	2,012,894	335,002	54,740	44,204	162,850
Intergovernmental revenue	17,554	12,503	54,435	31,033	26,531	498,681	111,710	1,149	13,624	50,813
Federal Government	3,089	6,102	14,339	679	3,125	42,231	16,645	-	782	1,443
State government	14,061	5,495	36,539	28,607	21,621	385,598	88,720	1,149	12,062	49,370
From local governments	404	906	3,557	1,747	1,785	70,852	6,345	-	780	-
General revenue from own sources	163,426	43,400	484,732	105,960	66,841	1,514,213	223,292	53,591	30,580	112,037
Taxes	127,215	32,275	391,021	58,585	36,323	690,517	157,702	37,095	22,323	86,702
Property	60,447	11,847	90,395	46,540	28,863	275,604	102,135	37,095	22,323	86,678
General sales	63,213	19,356	251,603	175	-	98,289	11,410	-	-	-
Selective sales	2,945	-	39,626	4,742	605	177,454	35,264	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	610	1,072	9,397	7,128	6,855	139,170	8,893	-	-	24
Current charges	22,599	5,304	43,819	36,878	15,287	646,270	36,212	14,742	7,093	18,604
Miscellaneous revenue	13,612	5,821	49,892	10,497	15,231	177,426	29,378	1,754	1,164	6,731
Utility and liquor store revenue	-	1,620	-	-	-	249,752	10,350	-	-	-
Employee retirement revenue ¹	7,582	-	32,518	-	-	-	-	-	-	-
Expenditure, total	204,147	81,206	526,151	148,941	92,195	2,198,309	325,172	54,865	38,892	149,525
By character and object:										
Intergovernmental expenditure	3,289	152	137,183	8,170	-	13,000	2,254	15,606	12,467	712
Direct expenditure	200,858	81,054	388,968	140,771	92,195	2,185,309	322,918	39,259	26,425	148,813
Current operation	154,626	57,564	325,321	132,988	80,549	1,587,551	239,590	38,746	25,273	141,995
Capital outlay	23,789	18,203	28,201	4,023	7,192	387,753	62,558	-	116	3,734
Construction	23,644	15,783	13,811	3,705	1,639	346,794	14,955	-	-	2,942
Assistance and subsidies	-	158	-	-	-	-	-	-	18	-
Interest on debt	20,290	5,129	23,149	3,760	4,454	210,005	20,770	513	1,018	3,084
Insurance benefits and repayments	2,153	-	12,297	-	-	-	-	-	-	-
Exhibit: Salaries and wages	51,271	29,005	123,175	60,797	39,467	603,849	121,797	21,053	17,051	53,860
By function:										
General expenditure	201,994	79,854	513,854	148,941	92,195	1,945,901	300,419	54,865	38,892	149,525
Current expenditure	178,205	61,651	485,653	144,918	85,003	1,558,148	240,075	54,865	38,776	145,791
Capital outlay	23,789	18,203	28,201	4,023	7,192	387,753	60,344	-	116	3,734
Education services:										
Education	-	-	-	70	-	-	-	-	-	51,270
Elementary and secondary	-	-	-	70	-	-	-	-	-	24,712
Higher education	-	-	-	-	-	-	-	-	-	26,558
Libraries	-	-	-	1,448	398	182	6,938	33	-	3,951
Social services and income maintenance:										
Public welfare	7,830	1,239	14,750	6,729	3,155	56,384	26,870	35,273	25,832	17,261
Hospitals	11,918	-	-	31,192	-	306,009	-	-	-	698
Health	10,170	1,313	37,913	7,260	21,847	30,494	16,536	-	43	1,900
Transportation:										
Highways	10,215	22,265	57,798	7,708	10,652	347,871	52,957	-	-	2,882
Capital outlay	-	768	7,199	-	4,041	209,766	39,575	-	-	-
Air transportation	-	381	8,299	-	-	85,584	-	-	598	-
Parking	-	-	-	-	-	487	-	-	-	-
Other transportation	-	-	34,867	-	-	-	-	-	-	800
Public safety:										
Police protection	9,799	10,020	49,006	12,154	5,212	222,043	32,142	2,589	1,686	5,546
Fire protection	-	-	-	-	-	61,974	-	-	-	25
Correction	35,644	4,675	26,131	17,311	8,796	106,650	33,073	11,103	4,694	13,945
Protective inspection and regulation	-	1,509	6,198	-	41	18,403	3,810	-	-	-
Environment and housing:										
Natural resources	154	475	128	-	947	64,137	1,857	506	423	373
Sewerage	18,700	-	-	-	-	29,740	1,814	-	-	-
Capital outlay	10,000	-	-	-	-	-	-	-	-	-
Solid waste management	-	-	1,784	11,451	-	-	-	-	-	-
Parks and recreation	19,082	14,867	24,126	4,775	856	158,626	36,815	-	-	1,741
Housing and community development	-	1,000	9,822	-	-	13,121	209	-	-	300
Governmental administration:										
Financial administration	10,441	4,447	23,732	11,948	3,895	19,334	11,906	1,900	313	1,321
Judicial and legal	25,252	6,005	17,320	13,885	7,549	94,212	31,984	2,195	1,461	9,102
General public buildings	3,951	2,103	15,059	-	2,379	71,436	13,572	414	1,429	2,810
Other government administration	4,099	3,091	7,852	3,227	2,704	48,425	8,292	242	1,101	4,247
Interest on general debt	20,290	5,129	23,149	3,760	4,454	184,302	20,532	513	1,018	3,084
Other and unallocable	14,449	1,335	155,920	16,023	19,310	26,487	1,112	97	294	28,269
Utility and liquor store expenditure	-	1,352	-	-	-	252,408	24,753	-	-	-
Employee retirement expenditure ¹	2,153	-	12,297	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	197,143	168,015	450,565	60,530	63,560	4,017,972	352,727	4,200	10,515	48,722
Long-term debt outstanding	197,143	168,015	450,565	60,530	63,560	4,017,972	352,181	4,200	10,515	48,722
Education services	-	-	-	-	-	-	-	-	-	8,520
Public debt for private purposes	100,724	30,102	185,720	29,035	52,680	464,941	135,278	-	-	-
Utility	-	89,330	-	-	-	745,882	9,751	-	-	-
Long-term debt issued	41,270	116,778	91,390	5,255	7,145	364,099	38,125	-	-	-
Long-term debt retired	12,920	16,955	28,430	8,580	16,558	187,212	28,465	1,400	1,515	8,165
Cash and security holdings	261,506	160,541	831,129	94,885	83,026	2,809,324	268,795	10,050	11,990	46,580
Contributions to retirement systems	4,277	-	10,462	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	New Jersey - Con.									
	Bergen	Burlington	Camden	Essex	Gloucester	Hudson	Mercer	Middlesex	Monmouth	Morris
	121	122	123	124	125	126	127	128	129	130
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (July 1999)	858,529	420,323	505,204	750,273	247,897	557,159	331,629	716,176	603,434	459,896
Revenue, total	638,250	224,847	483,547	653,158	148,648	425,064	283,536	360,973	426,263	224,444
General revenue	638,250	224,847	483,547	653,158	148,648	425,064	283,536	360,973	426,263	224,444
Intergovernmental revenue	229,533	69,704	195,752	316,745	42,036	199,624	116,142	122,289	97,031	59,000
Federal Government	47,542	1,480	2,154	11,856	11,967	2,370	1,794	19,031	7,392	3,158
State government	171,500	61,426	192,499	302,792	29,945	197,234	114,348	99,646	87,722	55,581
From local governments	10,491	6,798	1,099	2,097	124	20	-	3,612	1,917	261
General revenue from own sources	408,717	155,143	287,795	336,413	106,612	225,440	167,394	238,684	329,232	165,444
Taxes	194,962	109,556	164,301	277,213	73,465	174,951	117,540	185,719	218,516	122,103
Property	194,962	104,730	164,301	277,213	72,912	174,951	116,760	181,954	206,202	121,722
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	-	4,826	-	-	553	-	780	3,765	12,314	381
Current charges	185,488	30,315	105,329	37,873	17,302	34,185	41,239	33,358	86,907	35,285
Miscellaneous revenue	28,267	15,272	18,165	21,327	15,845	16,304	8,615	19,607	23,809	8,056
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	643,261	248,568	457,989	681,776	160,533	398,794	287,548	408,790	426,283	250,718
By character and object:										
Intergovernmental expenditure	31,465	8,346	24,277	48,875	576	36,769	16,122	2,806	28,310	12,863
Direct expenditure	611,796	240,222	433,712	632,901	159,957	362,025	271,426	405,984	397,973	237,855
Current operation	531,812	218,631	329,774	392,215	127,430	288,401	225,302	292,557	334,694	178,550
Capital outlay	45,039	1,576	6,109	33,587	15,533	3,914	23,547	69,004	52,329	44,430
Construction	41,081	1,500	5,568	30,800	10,579	3,300	16,170	60,411	46,972	39,762
Assistance and subsidies	22,057	11,200	65,329	176,147	5,418	61,500	17,680	30,204	1,516	5,000
Interest on debt	12,888	8,815	32,500	30,952	11,576	8,210	4,897	14,219	9,279	9,875
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	155
Exhibit: Salaries and wages	274,087	72,032	138,712	240,303	63,668	115,425	88,316	147,196	162,678	100,596
By function:										
General expenditure	643,261	248,568	457,989	681,776	160,533	398,794	287,548	408,790	426,128	250,718
Current expenditure	598,222	246,992	451,880	648,189	145,000	394,880	264,001	339,786	373,799	206,288
Capital outlay	45,039	1,576	6,109	33,587	15,533	3,914	23,547	69,004	52,329	44,430
Education services:										
Education	153,600	85,269	73,562	81,118	60,166	61,845	77,629	93,431	90,364	54,722
Elementary and secondary	95,171	58,495	29,368	28,934	35,199	38,845	35,417	34,118	25,232	8,304
Higher education	58,429	26,774	44,194	52,184	24,967	23,000	42,212	59,313	65,132	46,418
Libraries	-	6,000	3,457	-	-	-	5,778	1	9,329	3,439
Social services and income maintenance:										
Public welfare	100,566	56,242	109,417	250,769	11,570	101,053	63,755	73,672	56,175	32,384
Hospitals	142,947	17,334	31,721	70,566	398	63,696	16,122	2,164	13,132	14,213
Health	11,612	408	15,181	1,494	5,047	8,475	5,940	13,916	9,160	6,613
Transportation:										
Highways	7,844	8,941	11,373	14,707	6,438	1,909	12,106	3,549	15,150	13,765
Capital outlay	4,686	-	5,351	10,333	2,732	252	7,390	105	8,158	6,683
Air transportation	-	-	-	-	-	-	3,438	-	-	-
Parking	-	-	-	250	-	217	-	500	-	-
Other transportation	450	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	18,036	2,609	14,771	17,500	4,693	10,868	5,547	11,462	9,853	8,226
Fire protection	-	307	-	-	98	22	348	520	312	263
Correction	34,937	12,861	24,684	54,567	5,709	31,823	21,560	21,242	31,285	30,775
Protective inspection and regulation	237	157	317	-	248	283	-	476	357	-
Environment and housing:										
Natural resources	-	20	249	-	326	334	205	248	692	1,130
Sewerage	-	-	-	-	-	-	-	500	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Solid waste management	-	7,918	32,992	-	111	-	-	1,334	30,382	-
Parks and recreation	9,340	161	2,873	13,891	2,772	3,377	1,372	7,983	20,092	7,740
Housing and community development	22,330	67	1,084	10,104	10,562	9,426	566	6,862	5,016	3,382
Governmental administration:										
Financial administration	5,853	1,044	2,625	2,491	2,135	2,323	2,107	6,992	6,117	2,636
Judicial and legal	31,082	8,565	14,257	60,540	4,291	19,435	15,582	19,043	17,953	9,299
General public buildings	22,807	3,617	6,274	21,554	7,633	13,264	5,960	6,106	20,203	-
Other government administration	7,739	4,445	3,537	5,251	2,259	3,508	3,219	3,874	4,427	8,805
Interest on general debt	12,888	8,815	32,500	30,952	11,576	8,210	4,897	14,219	9,279	9,875
Other and unallocable	60,993	23,788	77,115	46,022	24,501	58,726	41,417	120,696	76,850	43,451
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	-
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	155	-
Debt outstanding at end of fiscal year	226,639	285,536	284,755	435,456	211,239	187,270	54,648	265,507	202,079	210,161
Long-term debt outstanding	226,639	220,041	282,240	435,456	211,239	187,270	9,698	227,872	202,079	173,819
Education services	16,904	39,570	595	48,965	4,444	11,860	-	14,551	9,194	-
Public debt for private purposes	20,371	-	185,854	-	104,950	89,960	-	89,900	-	-
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	32,055	52,875	-	67,500	25,374	-	-	38,731	57,500	15,498
Long-term debt retired	38,780	19,901	11,988	5,095	22,806	8,667	7,504	43,195	50,290	13,548
Cash and security holdings	151,623	113,309	255,288	30,973	166,986	235,410	34,556	146,124	261,731	85,234
Contributions to retirement systems	-	-	-	-	-	-	-	-	100	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	New Jersey - Con.					New Mexico		New York			
	Ocean	Passaic	Somerset	Union	Bernalillo	Albany	Broome	Dutchess	Erie	Monroe	
	131	132	133	134	135	136	137	138	139	140	
Fiscal year ending	12/31	12/31	12/31	12/31	06/30	12/31	12/31	12/31	12/31	12/31	
Population (July 1999)	489,819	485,737	282,900	500,608	525,958	292,586	196,545	265,317	934,471	716,072	
Revenue, total	270,560	300,317	176,980	397,491	151,352	432,658	314,757	303,501	1,360,077	1,168,307	
General revenue	270,560	297,020	176,980	397,491	151,352	432,658	313,023	303,480	1,315,950	1,129,404	
Intergovernmental revenue	83,534	124,877	39,348	173,254	31,143	119,176	107,558	89,774	339,153	357,546	
Federal Government	5,328	478	64	22,918	5,553	1,431	1,331	4,343	6,755	9,997	
State government	63,583	124,161	34,134	150,336	25,590	102,530	100,141	84,149	321,590	339,065	
From local governments	14,623	238	5,150	-	-	15,215	6,086	1,282	10,808	8,484	
General revenue from own sources	187,026	172,143	137,632	224,237	120,209	313,482	205,465	213,706	976,797	771,858	
Taxes	151,787	152,400	108,900	163,558	96,289	213,820	128,040	146,683	570,303	464,680	
Property	151,787	150,000	108,900	161,392	63,202	40,694	44,393	56,431	238,764	207,299	
General sales	-	-	-	-	31,836	168,999	80,557	86,069	308,616	250,373	
Selective sales	-	-	-	-	-	3,188	890	1,418	4,758	95	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	-	2,400	-	2,166	1,251	939	2,200	2,765	18,165	6,913	
Current charges	26,618	12,359	22,729	55,080	4,044	83,075	58,900	46,631	310,657	188,477	
Miscellaneous revenue	8,621	7,384	6,003	5,599	19,876	16,587	18,525	20,392	95,837	118,701	
Utility and liquor store revenue	-	-	-	-	-	-	1,734	21	44,127	38,903	
Employee retirement revenue ¹	-	3,297	-	-	-	-	-	-	-	-	
Expenditure, total	258,125	280,803	183,014	401,810	169,004	426,537	318,976	306,301	1,319,957	1,218,272	
By character and object:											
Intergovernmental expenditure	1,054	18,327	10,184	24,920	34,614	127,867	71,585	46,322	290,675	209,243	
Direct expenditure	257,071	262,476	172,830	376,890	134,390	298,670	247,391	259,979	1,029,282	1,009,029	
Current operation	198,366	219,663	148,990	269,291	97,431	232,048	204,587	226,189	825,429	681,061	
Capital outlay	35,781	7,771	11,530	81,925	22,938	7,612	12,427	13,790	41,513	42,378	
Construction	24,880	4,760	10,961	67,600	17,741	5,944	10,401	9,015	36,419	33,103	
Assistance and subsidies	6,757	20,000	5,554	20,533	-	42,453	18,722	13,474	114,729	145,745	
Interest on debt	16,167	11,809	6,756	5,141	14,021	16,557	11,655	6,526	47,611	139,845	
Insurance benefits and repayments	-	3,233	-	-	-	-	-	-	-	-	
Exhibit: Salaries and wages	59,371	90,507	59,252	251,279	47,369	87,383	62,058	76,293	302,667	188,461	
By function:											
General expenditure	258,125	277,570	183,014	401,810	169,004	426,537	313,839	298,784	1,288,478	1,191,474	
Current expenditure	222,344	269,799	171,484	319,885	146,066	418,925	301,412	285,137	1,246,965	1,149,096	
Capital outlay	35,781	7,771	11,530	81,925	22,938	7,612	12,427	13,647	41,513	42,378	
Education services:											
Education	52,641	57,814	42,717	72,527	-	15,822	44,737	35,956	110,870	111,784	
Elementary and secondary	15,899	34,989	16,258	21,215	-	11,444	6,357	-	34,966	25,662	
Higher education	36,742	22,825	26,459	51,312	-	4,378	38,380	35,956	75,904	86,122	
Libraries	913	-	4,152	-	-	-	2,118	290	1,163	9,336	
Social services and income maintenance:											
Public welfare	53,572	82,348	25,211	53,779	1,621	175,937	99,979	78,234	461,901	408,081	
Hospitals	534	-	8,590	44,408	19,898	-	-	-	215,296	41,950	
Health	1,261	3,370	15,865	4,641	3,987	23,327	15,312	44,994	45,406	50,938	
Transportation:											
Highways	29,381	3,812	10,031	44,442	21,814	10,491	10,269	12,291	36,953	37,301	
Capital outlay	17,184	403	1,270	42,300	13,520	1,393	2,158	5,638	15,120	22,766	
Air transportation	617	-	-	-	-	17,066	2,050	1,210	-	10,362	
Parking	-	-	-	-	-	-	-	51	-	799	
Other transportation	-	-	-	-	-	1,076	-	-	15,417	3,524	
Public safety:											
Police protection	3,610	8,022	4,364	5,686	25,712	7,276	5,687	8,043	29,822	40,811	
Fire protection	421	233	27	66	6,900	-	-	1,442	1,088	911	
Correction	15,786	47,061	8,953	22,744	18,142	23,326	17,324	24,416	52,395	65,404	
Protective inspection and regulation	1,972	-	241	173	-	-	-	-	-	1,411	
Environment and housing:											
Natural resources	5,594	-	625	660	3,692	-	497	1,168	20	-	
Sewerage	449	-	-	-	4,164	6,080	-	-	26,987	33,040	
Capital outlay	449	-	-	-	4,164	-	-	-	9,740	-	
Solid waste management	2,134	192	3,420	-	2,268	-	3,624	1,500	-	8,365	
Parks and recreation	5,541	955	4,175	34,236	8,199	6,017	5,010	2,128	11,680	17,073	
Housing and community development	3,605	-	612	6,108	7,268	1,091	137	1,917	3,974	4,322	
Governmental administration:											
Financial administration	4,613	1,327	4,098	8,617	9,825	2,537	4,345	2,612	16,978	7,834	
Judicial and legal	10,747	16,138	8,429	39,924	1,067	5,060	4,218	5,184	18,507	28,345	
General public buildings	16,163	5,933	4,585	12,023	3,416	3,310	3,410	3,105	13,192	-	
Other government administration	8,747	2,899	3,655	5,787	8,168	5,035	3,032	5,108	12,879	15,868	
Interest on general debt	16,167	11,809	6,756	5,141	14,021	16,557	11,655	6,526	40,642	133,380	
Other and unallocable	23,657	35,657	26,508	40,848	8,842	106,529	80,435	62,609	173,308	160,635	
Utility and liquor store expenditure	-	-	-	-	-	-	5,137	7,517	31,479	26,798	
Employee retirement expenditure ¹	-	3,233	-	-	-	-	-	-	-	-	
Debt outstanding at end of fiscal year	333,490	290,557	128,420	79,660	245,591	224,690	124,109	79,579	745,953	1,164,314	
Long-term debt outstanding	289,753	233,269	128,420	79,660	245,591	224,690	116,136	79,579	684,588	1,101,376	
Education services	1,000	20,258	-	5,432	-	-	177	620	-	41,191	
Public debt for private purposes	-	-	22,000	-	34,725	25,754	47,079	20,169	256,342	265,932	
Utility	-	-	-	-	-	-	-	-	998	59,985	
Long-term debt issued	114,260	50,039	49,150	-	18,676	2,447	-	3,925	202,068	126,850	
Long-term debt retired	101,661	72,330	40,242	8,489	8,888	33,904	11,409	7,131	50,965	106,580	
Cash and security holdings	153,944	76,986	78,340	74,367	91,226	97,754	180,608	69,886	589,732	494,437	
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-	

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	New York - Con.								North Carolina	
	Nassau	Niagara	Oneida	Onondaga	Orange	Rockland	Suffolk	Westchester	Cumberland	Forsyth
	141	142	143	144	145	146	147	148	149	150
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30
Population (July 1999)	1,302,220	218,070	230,628	458,301	329,220	281,338	1,371,269	897,920	284,629	287,701
Revenue, total	2,352,564	283,913	307,649	748,332	450,459	511,575	1,870,928	1,799,731	709,370	497,538
General revenue	2,352,564	279,722	307,616	725,022	450,239	509,348	1,769,911	1,791,266	700,682	497,538
Intergovernmental revenue	625,792	88,138	102,569	212,808	110,134	133,518	454,214	441,588	310,131	287,266
Federal Government	47,446	1,598	2,332	14,322	5,190	14,811	7,452	19,912	11,470	3,508
State government	578,270	76,009	88,163	175,872	101,866	115,062	426,539	403,856	298,375	267,320
From local governments	76	10,531	12,074	22,614	3,078	3,645	20,223	17,820	286	16,438
General revenue from own sources	1,726,772	191,584	205,047	512,214	340,105	375,830	1,315,697	1,349,678	390,551	210,272
Taxes	1,321,199	113,648	117,518	342,177	179,017	247,585	1,098,551	728,600	148,740	179,193
Property	599,742	57,562	48,737	185,248	71,713	66,089	411,934	457,275	106,070	133,932
General sales	715,516	54,900	64,416	151,571	105,014	172,181	666,685	260,697	35,927	41,741
Selective sales	3,063	-	515	3,400	457	695	2,775	8,007	3,859	433
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,878	1,186	3,850	1,958	1,833	8,620	17,157	2,621	2,884	3,087
Current charges	329,504	44,169	47,228	109,718	69,553	101,633	124,764	566,131	219,189	22,771
Miscellaneous revenue	76,069	33,767	40,301	60,319	91,535	26,612	92,382	54,947	22,922	8,308
Utility and liquor store revenue	-	4,191	33	23,310	220	2,227	101,017	8,465	8,688	-
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	2,575,941	278,651	311,112	782,123	507,501	456,153	1,813,293	1,882,980	774,277	513,243
By character and object:										
Intergovernmental expenditure	336,569	60,534	52,088	124,054	82,316	37,005	222,790	219,091	25,710	37,843
Direct expenditure	2,239,372	218,117	259,024	658,069	425,185	419,148	1,590,503	1,663,889	748,567	475,400
Current operation	1,846,191	181,239	192,035	512,579	301,625	366,896	1,320,657	1,349,899	636,921	387,773
Capital outlay	192,467	5,035	15,374	48,756	58,037	24,907	111,693	121,354	99,901	59,059
Construction	167,063	1,963	13,944	41,744	56,537	21,204	76,306	111,310	79,826	38,923
Assistance and subsidies	54,038	20,056	18,063	52,490	26,747	16,461	78,644	124,197	125	18,487
Interest on debt	146,676	11,787	33,552	44,244	38,776	10,884	79,509	68,958	11,620	10,081
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	912,494	52,297	56,703	158,136	87,074	116,920	683,346	420,412	344,451	244,771
By function:										
General expenditure	2,553,663	273,405	310,688	760,842	506,970	440,494	1,668,584	1,849,932	766,769	513,243
Current expenditure	2,383,474	268,585	295,314	712,156	448,933	415,587	1,608,297	1,731,423	666,868	454,184
Capital outlay	170,189	4,820	15,374	48,686	58,037	24,907	60,287	118,509	99,901	59,059
Education services:										
Education	216,726	38,768	33,469	88,860	46,299	62,387	232,271	78,041	368,135	332,292
Elementary and secondary	78,663	4,462	3,896	24,535	12,408	18,241	111,366	-	329,830	304,523
Higher education	138,063	34,306	29,573	64,325	33,891	44,146	120,905	78,041	38,305	27,769
Libraries	45	-	1,282	9,072	-	-	-	411	10,882	6,309
Social services and income maintenance:										
Public welfare	483,533	91,253	96,659	233,092	161,077	97,568	326,612	417,036	65,790	42,703
Hospitals	294,448	-	-	-	-	66,207	-	420,215	180,781	-
Health	127,371	19,966	16,442	43,846	30,660	24,261	147,114	79,849	34,458	25,400
Transportation:										
Highways	63,201	6,310	13,704	32,106	13,577	23,636	21,678	36,529	-	-
Capital outlay	30,604	1,292	4,764	12,821	3,324	11,553	7,184	33,440	-	-
Air transportation	-	245	1,702	-	753	-	907	15,786	-	-
Parking	-	-	154	-	-	-	-	-	-	-
Other transportation	50,038	443	1,513	2,410	-	-	19,200	37,765	-	-
Public safety:										
Police protection	476,664	11,746	8,086	28,715	42,469	14,673	311,409	16,505	21,419	10,667
Fire protection	18,041	136	25	339	430	2,383	4,525	1,710	5,796	4,437
Correction	154,800	16,019	19,374	54,864	25,231	20,556	80,590	96,398	6,076	12,862
Protective inspection and regulation	-	36	188	-	-	-	-	-	1,119	-
Environment and housing:										
Natural resources	2,573	-	786	1,975	1,167	688	6,792	836	337	528
Sewerage	93,178	2,252	4,992	41,004	3,607	11,526	51,553	86,002	97	-
Capital outlay	31,219	271	141	11,209	220	2,002	3,782	40,088	-	-
Solid waste management	3,709	1,828	-	-	7,152	252	139	60,327	6,039	-
Parks and recreation	94,887	3,157	640	12,790	4,761	1,244	18,774	34,016	7,081	2,818
Housing and community development	19,051	244	17,548	1,858	2,644	6,504	5,534	-	5,807	684
Governmental administration:										
Financial administration	39,782	1,657	1,936	5,633	3,733	3,984	19,868	8,478	4,521	5,604
Judicial and legal	54,088	3,077	4,129	14,001	7,749	8,679	52,113	39,298	633	906
General public buildings	20,909	3,288	3,389	10,085	4,384	1,705	33,321	26,438	2,873	2,332
Other government administration	21,914	3,242	3,564	7,942	9,327	10,474	21,706	16,654	3,642	3,908
Interest on general debt	146,676	10,331	33,548	43,672	38,713	10,879	60,989	68,803	11,620	10,081
Other and unallocable	172,029	59,407	47,558	128,578	103,237	72,888	253,489	308,835	29,663	51,712
Utility and liquor store expenditure	22,278	5,246	424	21,281	531	15,659	144,709	33,048	7,508	-
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	3,079,005	163,726	154,276	385,864	286,951	198,376	1,506,204	797,232	367,367	214,659
Long-term debt outstanding	2,626,597	155,100	140,238	366,838	271,951	191,976	1,329,604	737,232	367,367	214,659
Education services	64,221	-	7,455	-	1,518	-	-	10,669	67,580	138,215
Public debt for private purposes	173,175	81,225	71,273	148,693	71,194	43,822	206,590	153,615	11,530	2,340
Utility	-	32,410	26	5,650	946	75	337,114	6,114	-	-
Long-term debt issued	312,251	-	60,605	35,430	57,615	29,807	195,037	155,545	171,455	51,295
Long-term debt retired	279,022	11,778	29,054	42,915	11,611	21,613	234,510	165,512	103,308	30,630
Cash and security holdings	654,709	148,102	111,955	211,693	229,577	249,548	510,354	396,027	171,383	94,601
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	North Carolina - Con.					Ohio				
	Guilford	Mecklenburg	Wake	Butler	Cuyahoga	Franklin	Hamilton	Lake	Lorain	Lucas
	151	152	153	154	155	156	157	158	159	160
Fiscal year ending	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (July 1999)	387,722	630,848	570,615	330,428	1,380,696	1,021,194	847,403	223,779	282,149	448,542
Revenue, total	683,913	1,280,450	1,035,298	201,507	1,360,120	757,079	911,192	158,031	152,536	371,923
General revenue	683,727	1,241,938	1,007,871	182,439	1,360,120	755,345	911,192	141,926	152,391	369,840
Intergovernmental revenue	374,619	581,422	491,757	77,779	548,294	362,882	278,186	44,163	75,684	140,605
Federal Government	3,113	6,040	8,722	819	13,758	5,309	15,479	4,022	2,241	5,321
State government	366,708	572,610	479,801	76,960	530,330	333,061	259,751	40,044	73,443	135,284
From local governments	4,798	2,772	3,234	-	4,206	24,512	2,956	97	-	-
General revenue from own sources	309,108	660,516	516,114	104,660	811,826	392,463	633,006	97,763	76,707	229,235
Taxes	244,568	519,412	368,524	48,276	420,927	293,975	327,734	52,103	43,929	151,489
Property	183,445	395,458	258,548	28,839	224,117	201,352	212,569	33,376	26,342	81,990
General sales	53,498	104,143	81,724	12,889	144,363	71,480	92,361	13,326	16,147	61,800
Selective sales	3,756	2,662	21,233	-	15,874	8,093	-	330	410	3,254
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,869	17,149	7,019	6,548	36,573	13,050	22,804	5,071	1,030	4,445
Current charges	40,855	94,166	70,537	34,208	255,939	44,119	182,059	27,845	22,817	25,271
Miscellaneous revenue	23,685	46,938	77,053	22,176	134,960	54,369	123,213	17,815	9,961	52,475
Utility and liquor store revenue	186	38,512	27,427	19,068	-	1,734	-	16,105	145	2,083
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	736,242	1,439,938	1,204,629	239,267	1,422,291	756,560	853,553	178,604	141,592	379,280
By character and object:										
Intergovernmental expenditure	55,667	77,359	82,867	1,645	16,556	25,611	193,510	3,838	520	5,706
Direct expenditure	680,575	1,362,579	1,121,762	237,622	1,405,735	730,949	660,043	174,766	141,072	373,574
Current operation	566,032	1,040,547	815,612	191,372	1,194,694	633,628	513,308	133,426	122,347	325,252
Capital outlay	76,329	179,868	230,700	27,997	103,603	63,210	43,005	26,732	14,177	24,404
Construction	60,166	129,994	189,705	18,770	85,881	26,128	31,147	9,760	6,423	18,794
Assistance and subsidies	27,836	80,960	597	2,756	2,751	1,935	16,200	450	3,237	928
Interest on debt	10,378	61,204	74,853	15,497	104,687	32,176	87,530	14,158	1,311	22,990
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	333,915	581,272	463,205	72,610	582,584	186,726	175,647	60,154	51,307	104,377
By function:										
General expenditure	734,876	1,407,722	1,178,343	211,187	1,422,291	755,586	853,553	164,783	139,674	375,848
Current expenditure	658,547	1,227,872	951,503	187,716	1,318,688	692,563	810,548	139,363	125,497	351,476
Capital outlay	76,329	179,850	226,840	23,471	103,603	63,023	43,005	25,420	14,177	24,372
Education services:										
Education	463,549	808,281	743,176	-	-	-	-	-	-	-
Elementary and secondary	429,349	742,046	708,121	-	-	-	-	-	-	-
Higher education	34,200	66,235	35,055	-	-	-	-	-	-	-
Libraries	478	20,509	12,408	-	-	-	-	-	-	-
Social services and income maintenance:										
Public welfare	73,249	156,678	61,679	39,626	288,095	184,497	130,341	12,822	34,794	72,059
Hospitals	-	-	-	-	387,413	-	72,916	-	-	-
Health	68,882	99,374	74,586	40,308	242,888	227,441	198,627	41,654	37,849	103,333
Transportation:										
Highways	-	53	-	25,773	32,799	34,294	26,366	7,933	6,035	16,605
Capital outlay	-	48	-	10,794	16,870	18,288	8,616	3,481	162	537
Air transportation	-	-	-	-	946	3,500	-	-	-	-
Parking	-	-	607	-	1,142	785	-	-	-	537
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	14,475	22,436	14,285	15,092	21,305	18,226	46,597	11,972	7,993	21,408
Fire protection	6,759	2,322	8,885	-	-	-	-	-	-	-
Correction	11,902	39,066	10,350	6,618	84,409	45,088	18,691	3,230	12,091	14,701
Protective inspection and regulation	2,309	13,980	2,404	113	555	212	-	380	45	1,076
Environment and housing:										
Natural resources	1,187	5,758	956	266	31	-	306	73	-	330
Sewerage	425	-	243	24,394	10,019	3,743	105,391	25,053	826	4,670
Capital outlay	-	-	-	5,160	544	186	-	13,784	-	65
Solid waste management	619	21,997	24,915	381	2,596	-	2,573	5,192	2,138	1,669
Parks and recreation	1,778	38,175	16,150	21	-	46,975	16,778	-	-	13,104
Housing and community development	759	1,749	5,368	890	14,826	4,854	14,414	1,936	827	-
Governmental administration:										
Financial administration	8,208	13,043	6,614	6,041	29,316	29,378	9,767	3,767	4,744	13,501
Judicial and legal	2,475	8,324	2,249	21,511	137,338	64,924	54,783	17,424	8,223	37,791
General public buildings	2,086	3,828	3,242	2,713	1,097	13,338	13,146	3,387	3,244	11,368
Other government administration	7,346	9,921	4,339	2,332	12,076	8,814	6,361	4,115	2,452	2,551
Interest on general debt	9,204	61,133	74,853	13,991	104,687	32,176	87,530	7,539	1,311	22,671
Other and unallocable	59,186	81,095	111,034	11,117	50,753	37,341	48,966	18,306	17,102	38,474
Utility and liquor store expenditure	1,366	32,216	26,286	28,080	-	974	-	13,821	1,918	3,432
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	147,485	1,182,477	1,139,485	272,157	1,553,220	561,598	1,719,800	100,150	15,683	383,046
Long-term debt outstanding	147,485	1,182,477	1,139,485	226,747	1,551,310	561,598	1,717,625	96,920	15,683	378,736
Education services	7,917	611,129	494,718	-	-	-	-	-	-	-
Public debt for private purposes	71,660	82,197	590,885	108,523	1,133,745	189,280	790,770	73,760	-	295,964
Utility	17,957	922	-	20,092	-	-	-	7,741	-	185
Long-term debt issued	10,500	-	5,000	23,068	203,465	84,000	383,800	947	6,665	2,460
Long-term debt retired	11,209	67,806	60,908	18,219	311,820	56,649	61,765	1,970	4,830	101,633
Cash and security holdings	265,150	474,494	946,637	243,719	1,478,999	552,242	1,394,314	145,863	102,386	432,063
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Ohio - Con.					Oklahoma		Oregon		
	Mahoning	Montgomery	Stark	Summit	Trumbull	Oklahoma	Tulsa	Clackamas	Lane	Marion
	161	162	163	164	165	166	167	168	169	170
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	255,165	558,427	373,112	537,730	225,066	632,988	543,539	334,732	314,068	268,541
Revenue, total	146,082	485,854	208,598	398,257	147,227	107,680	191,253	255,285	219,279	159,168
General revenue	145,866	460,160	208,299	393,092	143,851	106,202	175,146	255,285	219,279	159,168
Intergovernmental revenue	65,612	166,912	98,174	100,106	55,998	20,376	17,016	83,822	141,216	78,548
Federal Government	8,182	16,551	2,193	9,048	139	5,173	3,423	25,089	50,502	3,370
State government	57,430	142,600	95,981	91,058	52,771	13,842	11,279	52,431	87,415	68,452
From local governments	-	7,761	-	-	3,088	1,361	2,314	6,302	3,299	6,726
General revenue from own sources	80,254	293,248	110,125	292,986	87,853	85,826	158,130	171,463	78,063	80,620
Taxes	40,040	158,773	63,895	217,817	37,709	31,028	90,922	75,402	29,111	37,052
Property	24,541	89,831	34,197	176,292	20,500	30,690	60,531	68,448	22,481	33,870
General sales	14,839	58,712	19,312	28,651	8,000	12	28,757	-	-	-
Selective sales	297	2,188	972	-	306	-	-	1,817	4,223	342
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	363	8,042	9,414	12,874	9,353	326	1,634	5,137	2,407	2,840
Current charges	26,687	82,507	32,841	49,022	21,546	11,241	21,263	56,076	37,470	35,008
Miscellaneous revenue	13,527	51,968	13,389	26,147	28,598	43,557	45,945	39,985	11,482	8,560
Utility and liquor store revenue	216	25,694	299	5,165	3,376	253	-	-	-	-
Employee retirement revenue ¹	-	-	-	-	-	1,225	16,107	-	-	-
Expenditure, total	157,114	465,608	215,618	348,704	124,785	103,079	120,566	215,574	221,314	149,447
By character and object:										
Intergovernmental expenditure	1,332	12,507	9,680	3,199	2,764	-	11,376	17,237	6,330	1,876
Direct expenditure	155,782	453,101	205,938	345,505	122,021	103,079	109,190	198,337	214,984	147,571
Current operation	121,318	378,789	168,120	311,637	108,867	55,818	68,968	165,361	165,426	128,094
Capital outlay	16,813	32,735	24,370	25,015	8,914	3,981	8,299	27,469	45,335	17,285
Construction	10,569	13,494	8,926	21,844	3,983	-	3,546	18,233	42,180	252
Assistance and subsidies	11,490	11,435	8,300	1,920	757	-	-	-	-	-
Interest on debt	6,161	30,142	5,148	6,933	3,483	40,438	26,902	12,507	4,223	2,192
Insurance benefits and repayments	-	-	-	-	-	-	2,842	5,021	-	-
Exhibit: Salaries and wages	69,776	133,238	87,478	109,636	47,028	32,095	38,450	79,438	74,909	46,462
By function:										
General expenditure	156,874	433,900	215,312	342,913	121,744	100,148	115,545	215,574	221,314	149,447
Current expenditure	140,109	406,084	190,942	318,169	112,942	96,167	107,246	188,105	175,979	132,162
Capital outlay	16,765	27,816	24,370	24,744	8,802	3,981	8,299	27,469	45,335	17,285
Education services:										
Education	-	-	-	-	-	-	11,376	1,539	6,330	1,876
Elementary and secondary	-	-	-	-	-	-	11,376	1,539	6,330	1,876
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	273	7,491	10,742	-	-
Social services and income maintenance:										
Public welfare	36,148	112,324	52,178	77,507	30,158	2,661	573	12,060	14,889	-
Hospitals	-	-	670	26,753	-	-	-	-	-	-
Health	35,131	74,433	48,915	91,074	31,283	-	13,571	26,701	37,857	40,908
Transportation:										
Highways	11,244	14,969	11,062	8,703	7,071	11,528	4,687	22,891	36,122	24,156
Capital outlay	4,213	6,527	-	-	1,030	1,483	774	1,666	12,226	12,769
Air transportation	-	-	-	-	115	-	-	-	-	-
Parking	-	264	-	-	-	-	322	-	-	-
Other transportation	-	-	-	-	-	-	-	3	-	-
Public safety:										
Police protection	8,289	7,235	13,496	4,858	8,612	6,277	3,622	22,072	12,703	9,386
Fire protection	-	-	-	-	-	-	-	-	-	-
Correction	9,642	23,432	8,533	20,829	6,070	10,492	7,009	17,564	38,946	26,568
Protective inspection and regulation	500	1,411	755	826	587	-	658	3,801	1,825	2,360
Environment and housing:										
Natural resources	-	-	103	178	495	330	77	1,288	629	-
Sewerage	11,787	25,993	22,817	40,102	8,013	142	-	19,614	-	482
Capital outlay	941	3,758	10,254	19,619	-	4	-	7,410	-	-
Solid waste management	4,271	15,403	124	-	-	-	-	884	9,882	16,225
Parks and recreation	-	2,927	-	-	-	-	18,151	7,106	6,499	374
Housing and community development	-	5,202	5,675	1,957	2,876	-	1,086	10,088	8,635	175
Governmental administration:										
Financial administration	6,650	14,181	7,957	8,698	3,851	7,639	5,999	6,524	3,979	5,053
Judicial and legal	12,851	65,812	19,223	27,734	6,806	3,395	3,753	5,098	7,113	6,320
General public buildings	4,946	7,739	2,772	-	2,239	7,042	2,150	2,043	-	-
Other government administration	3,555	1,990	3,850	4,942	3,987	3,213	3,119	15,007	6,778	3,827
Interest on general debt	6,151	26,836	5,085	6,764	3,433	40,438	26,902	12,507	4,223	2,192
Other and unallocable	5,709	33,749	12,097	21,988	6,148	6,718	4,999	18,042	24,904	9,545
Utility and liquor store expenditure	240	31,708	306	5,791	3,041	89	-	-	-	-
Employee retirement expenditure ¹	-	-	-	-	-	2,842	5,021	-	-	-
Debt outstanding at end of fiscal year	87,657	435,342	65,197	162,507	57,967	548,268	237,041	189,149	83,059	36,368
Long-term debt outstanding	75,552	435,342	65,197	93,232	56,742	548,268	237,041	189,149	83,059	36,368
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	19,265	244,935	40,453	25,616	25,735	548,268	229,921	99,215	36,887	30,170
Utility	480	54,038	1,095	967	557	-	-	-	-	-
Long-term debt issued	5	89	29	26,884	1,285	-	-	-	8,905	-
Long-term debt retired	6,092	24,075	12,588	40,258	5,969	28,993	13,772	12,909	8,481	464
Cash and security holdings	97,815	613,876	125,280	221,660	106,394	632,675	490,368	297,139	142,452	82,553
Contributions to retirement systems	-	-	-	-	-	1,047	2,764	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Oregon - Con.					Pennsylvania				
	Multnomah	Washington	Allegheny	Berks	Bucks	Chester	Cumberland	Dauphin	Delaware	Erie
	171	172	173	174	175	176	177	178	179	180
Fiscal year ending	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (July 1999)	631,082	399,697	1,268,446	355,956	587,942	421,686	208,634	245,579	542,593	276,401
Revenue, total	490,655	316,644	1,312,308	208,665	318,095	233,183	69,450	183,177	337,651	158,930
General revenue	490,655	316,644	1,125,592	188,923	286,493	205,988	60,444	172,044	304,056	143,328
Intergovernmental revenue	229,435	81,202	609,699	87,237	152,070	100,024	12,804	75,202	130,000	89,207
Federal Government	20,857	34,749	25,699	823	3,224	-	-	-	-	-
State government	201,582	46,453	581,388	86,414	148,846	99,918	12,754	75,158	130,000	89,207
From local governments	6,996	-	2,612	-	-	106	50	44	-	-
General revenue from own sources	261,220	235,442	515,893	101,686	134,423	105,964	47,640	96,842	174,056	54,121
Taxes	226,277	87,206	281,328	64,417	96,218	64,501	20,579	47,560	96,318	39,261
Property	167,536	69,955	235,525	63,891	95,438	63,166	19,902	47,533	93,355	38,831
General sales	-	-	33,213	-	-	-	-	-	-	-
Selective sales	13,659	3,410	10,795	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	45,082	13,841	1,795	526	780	1,335	677	27	2,963	430
Current charges	16,036	87,633	188,020	30,049	22,306	33,988	23,569	45,033	63,753	10,664
Miscellaneous revenue	18,907	60,603	46,545	7,220	15,899	7,475	3,492	4,249	13,985	4,196
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	186,716	19,742	31,602	27,195	9,006	11,133	33,595	15,602
Expenditure, total	528,135	287,948	1,130,442	190,038	267,914	245,564	66,352	178,341	334,482	162,704
By character and object:										
Intergovernmental expenditure	25,332	382	89,640	992	3,871	2,457	105	428	10,121	642
Direct expenditure	502,803	287,566	1,040,802	189,046	264,043	243,107	66,247	177,913	324,361	162,062
Current operation	413,209	205,807	844,995	163,592	222,657	196,253	60,216	166,109	266,918	156,294
Capital outlay	80,125	64,495	69,973	10,115	26,267	32,909	2,193	3,508	35,824	1,124
Construction	20,482	64,495	64,178	-	13,204	19,540	221	1,862	35,824	108
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	9,469	17,264	80,967	9,420	6,549	8,449	1,211	3,592	11,811	2,250
Insurance benefits and repayments	-	-	44,867	5,919	8,570	5,496	2,627	4,704	9,808	2,394
Exhibit: Salaries and wages	185,859	78,382	233,605	60,114	78,001	68,978	29,663	58,102	66,074	33,306
By function:										
General expenditure	528,135	287,948	1,085,575	184,119	259,344	240,068	63,457	173,398	324,674	160,310
Current expenditure	448,010	223,453	1,015,602	174,004	233,077	207,159	61,532	169,890	288,850	159,186
Capital outlay	80,125	64,495	69,973	10,115	26,267	32,909	1,925	3,508	35,824	1,124
Education services:										
Education	1,605	382	26,712	-	-	-	-	-	-	-
Elementary and secondary	1,605	382	6,230	-	-	-	-	-	-	-
Higher education	-	-	20,482	-	-	-	-	-	-	-
Libraries	23,602	1,023	22,401	1,871	4,281	3,806	1,582	-	2,151	3,992
Social services and income maintenance:										
Public welfare	-	-	244,277	50,705	52,901	44,553	31,665	32,511	76,999	77,756
Hospitals	-	-	25,032	-	-	-	-	-	-	-
Health	166,922	6,966	186,272	28,091	52,209	58,392	755	39,211	67,255	29,989
Transportation:										
Highways	65,413	43,564	18,979	827	736	1,669	369	1,927	884	642
Capital outlay	4,665	16,348	9,095	31	160	622	-	814	-	-
Air transportation	-	-	94,592	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-	-	-
Other transportation	-	-	-	962	2,103	-	-	-	6,622	-
Public safety:										
Police protection	18,546	38,270	23,215	340	15,508	450	370	319	5,028	1,713
Fire protection	-	-	464	372	739	-	35	-	-	-
Correction	69,638	12,995	58,202	27,713	41,174	13,945	6,448	28,289	21,760	22,784
Protective inspection and regulation	-	-	123	13	513	-	-	-	-	-
Environment and housing:										
Natural resources	1,869	-	192	3,852	1,068	11,958	633	865	186	-
Sewerage	196	61,813	-	75	5	-	-	-	-	-
Capital outlay	-	31,006	-	-	-	-	-	-	-	-
Solid waste management	-	-	19	271	171	4	270	128	13,735	-
Parks and recreation	148	787	53,323	2,182	5,503	3,742	42	1,394	955	-
Housing and community development	15,769	23,980	21,867	5,466	5,234	7,102	1,192	461	11,380	-
Governmental administration:										
Financial administration	21,292	10,091	12,037	3,452	6,991	11,488	4,098	3,733	4,777	2,486
Judicial and legal	28,124	4,847	61,699	13,308	26,408	23,458	8,407	14,551	29,020	13,702
General public buildings	67,851	3,380	5,565	1,625	6,081	4,595	1,528	1,000	2,866	3,570
Other government administration	6,586	2,712	6,285	13,598	7,524	11,241	1,773	5,218	6,687	1,426
Interest on general debt	9,469	17,264	80,967	9,420	6,549	8,449	1,211	3,592	11,811	2,250
Other and unallocable	31,105	59,874	143,352	19,976	23,646	35,216	3,079	40,199	62,558	-
Utility and liquor store expenditure	-	-	-	-	-	-	268	239	-	-
Employee retirement expenditure ¹	-	-	44,867	5,919	8,570	5,496	2,627	4,704	9,808	2,394
Debt outstanding at end of fiscal year	223,229	319,743	1,329,491	219,158	137,055	186,340	28,120	60,870	269,704	36,156
Long-term debt outstanding	223,229	319,743	1,329,491	219,158	137,055	186,340	28,120	60,870	269,704	36,156
Education services	-	-	1,160	-	-	-	-	-	-	-
Public debt for private purposes	-	-	11,240	-	-	-	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	105,550	17,553	-	37,155	24,270	71,825	10,000	12,660	9,790	-
Long-term debt retired	71,691	15,100	41,233	6,915	27,554	26,288	2,060	11,647	19,156	1,329
Cash and security holdings	186,781	243,767	772,836	196,435	310,303	116,133	92,553	137,848	244,278	119,980
Contributions to retirement systems	-	-	15,244	1,100	1,195	-	-	1,034	-	452

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Pennsylvania - Con.								
	Lackawanna	Lancaster	Lehigh	Luzerne	Montgomery	Northampton	Washington	Westmoreland	York
	181	182	183	184	185	186	187	188	189
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (July 1999)	208,455	456,414	299,341	313,767	719,718	258,679	205,566	372,103	373,255
Revenue, total	89,701	189,749	212,323	124,409	414,014	156,546	76,096	206,004	197,069
General revenue	82,100	174,749	186,444	107,772	362,888	135,381	67,633	182,998	180,254
Intergovernmental revenue	40,541	97,428	104,631	29,933	182,945	77,846	29,760	77,703	101,836
Federal Government	-	-	-	1,274	3,606	-	5,450	8,215	8,555
State government	40,541	97,387	104,631	27,333	178,373	77,846	23,898	69,424	85,174
From local governments	-	41	-	1,326	966	-	412	64	8,107
General revenue from own sources	41,559	77,321	81,813	77,839	179,943	57,535	37,873	105,295	78,418
Taxes	23,184	53,412	53,741	52,305	101,656	37,037	20,419	49,543	40,967
Property	23,165	53,289	53,710	52,020	100,811	36,987	20,396	49,261	40,203
General sales	-	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-
All other taxes	19	123	31	285	845	50	23	282	764
Current charges	15,152	13,374	16,746	18,092	27,582	11,118	13,447	40,155	25,654
Miscellaneous revenue	3,223	10,535	11,326	7,442	50,705	9,380	4,007	15,597	11,797
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	7,601	15,000	25,879	16,637	51,126	21,165	8,463	23,006	16,815
Expenditure, total	100,576	170,960	222,816	88,355	393,206	126,350	68,223	179,681	168,390
By character and object:									
Intergovernmental expenditure	1,445	441	955	1,032	12,858	-	-	2,438	400
Direct expenditure	99,131	170,519	221,861	87,323	380,348	126,350	68,223	177,243	167,990
Current operation	90,439	157,686	200,543	72,707	294,195	115,947	53,976	152,754	146,059
Capital outlay	3,187	5,883	6,758	4,921	28,462	3,552	11,117	8,264	15,800
Construction	3,187	-	2,545	4,563	21,457	3,104	9,302	5,876	12,648
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	3,162	3,181	6,674	3,926	47,753	1,069	808	10,273	2,877
Insurance benefits and repayments	2,343	3,769	7,886	5,769	9,938	5,782	2,322	5,952	3,254
Exhibit: Salaries and wages	21,734	53,394	69,490	40,364	96,167	61,359	24,817	51,198	47,128
By function:									
General expenditure	98,233	167,191	214,930	82,586	383,268	120,568	65,901	173,729	165,136
Current expenditure	95,046	161,308	208,172	77,665	354,806	117,016	54,784	165,465	149,336
Capital outlay	3,187	5,883	6,758	4,921	28,462	3,552	11,117	8,264	15,800
Education services:									
Education	-	-	-	-	-	-	-	-	15
Elementary and secondary	-	-	-	-	-	-	-	-	15
Higher education	-	-	-	-	-	-	-	-	-
Libraries	2,155	1,413	344	300	2,060	4	90	55	931
Social services and income maintenance:									
Public welfare	26,352	47,696	100,863	17,892	78,157	42,525	19,595	48,855	39,380
Hospitals	-	-	-	-	-	-	-	-	361
Health	1,104	32,912	29,231	190	87,998	23,807	725	29,207	30,466
Transportation:									
Highways	903	576	862	3,335	2,956	576	1,722	1,138	1,078
Capital outlay	-	2	340	616	2,088	42	-	493	406
Air transportation	152	173	366	3,026	-	-	2,406	1,123	-
Parking	-	-	-	1,586	-	-	-	-	-
Other transportation	1,293	-	290	633	2,308	-	-	1,315	250
Public safety:									
Police protection	243	1,986	1,552	1,687	500	1,943	245	3,790	2,685
Fire protection	-	81	-	-	-	-	20	-	129
Correction	12,912	22,198	25,676	17,518	36,160	9,871	5,151	23,465	36,951
Protective inspection and regulation	-	59	49	15	1,367	786	55	453	256
Environment and housing:									
Natural resources	330	2,330	961	280	505	300	86	1,035	1,296
Sewerage	-	-	250	-	-	-	-	-	-
Capital outlay	-	-	250	-	-	-	-	-	-
Solid waste management	3,511	25	717	184	299	10	-	685	-
Parks and recreation	11,465	3,060	3,095	1,486	7,517	849	89	2,247	2,002
Housing and community development	959	6,408	999	-	1,705	-	13,683	9,838	7,691
Governmental administration:									
Financial administration	1,785	7,255	8,224	4,122	4,427	5,558	2,024	5,946	3,214
Judicial and legal	8,783	18,362	15,520	11,447	29,487	18,016	6,813	16,244	15,392
General public buildings	1,228	2,133	2,687	2,386	14,153	4,198	1,041	2,014	1,939
Other government administration	3,624	8,677	9,502	1,712	6,695	4,854	6,425	3,859	5,791
Interest on general debt	3,162	3,181	6,674	3,926	47,753	1,069	808	10,273	2,877
Other and unallocable	18,272	8,666	7,068	10,861	59,221	6,202	4,923	12,187	12,432
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-
Employee retirement expenditure ¹	2,343	3,769	7,886	5,769	9,938	5,782	2,322	5,952	3,254
Debt outstanding at end of fiscal year	83,630	49,242	128,391	78,178	772,493	18,695	17,297	154,911	39,605
Long-term debt outstanding	83,630	49,242	128,391	78,178	772,493	18,695	17,297	154,911	39,605
Education services	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	587,734	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-
Long-term debt issued	-	10,414	-	-	52,194	-	9,400	7,931	-
Long-term debt retired	1,905	14,185	5,915	2,068	75,581	2,078	5,558	24,230	8,330
Cash and security holdings	88,583	121,885	264,866	158,826	897,556	222,108	73,010	171,110	191,587
Contributions to retirement systems	327	380	-	32	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	South Carolina				Tennessee			Texas	
	Charleston	Greenville	Richland	Spartanburg	Hamilton	Knox	Shelby	Bell	Bexar
	190	191	192	193	194	195	196	197	198
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	09/30	09/30
Population (July 1999)	316,482	353,845	307,056	247,458	294,745	366,846	868,825	223,468	1,353,052
Revenue, total	267,814	143,326	621,249	225,999	748,941	495,256	1,338,593	59,026	699,230
General revenue	267,814	143,326	621,249	225,999	748,327	495,256	1,279,728	59,026	698,248
Intergovernmental revenue	45,831	30,010	18,892	27,202	167,173	160,482	284,557	6,966	136,668
Federal Government	10,533	6,719	6,911	2,477	4,607	5,513	6,547	166	2,395
State government	35,231	23,291	11,631	23,188	146,926	144,234	241,334	3,960	118,655
From local governments	67	-	350	1,537	15,640	10,735	36,676	2,840	15,618
General revenue from own sources	221,983	113,316	602,357	198,797	581,154	334,774	995,171	52,060	561,580
Taxes	126,510	85,251	58,988	68,106	178,639	292,140	675,894	24,643	257,114
Property	86,332	71,375	50,424	61,933	118,815	153,046	354,980	15,923	235,604
General sales	28,310	-	-	-	51,945	128,005	262,465	7,214	-
Selective sales	6,061	3,180	1,643	2,121	3,739	5,610	10,614	-	6,996
Income	-	-	-	-	-	-	-	-	-
All other taxes	5,807	10,696	6,921	4,052	4,140	5,479	47,835	1,506	14,514
Current charges	61,258	20,099	520,445	15,210	366,928	29,704	261,487	7,013	214,013
Miscellaneous revenue	34,215	7,966	22,924	115,481	35,587	12,930	57,790	20,404	90,453
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	-	-	614	-	58,865	-	982
Expenditure, total	203,705	123,683	478,477	204,622	827,801	587,808	1,394,601	66,726	636,322
By character and object:									
Intergovernmental expenditure	4,296	146	6,630	5,607	746	31,522	242,714	878	46,440
Direct expenditure	199,409	123,537	471,847	199,015	827,055	556,286	1,151,887	65,848	589,882
Current operation	138,041	101,372	395,332	75,454	731,715	416,100	833,347	38,553	484,276
Capital outlay	33,634	17,563	60,335	13,458	55,513	125,583	186,711	10,524	41,301
Construction	20,982	3,428	2,807	3,413	40,029	102,055	154,666	7,416	16,174
Assistance and subsidies	-	-	-	-	-	-	-	82	-
Interest on debt	27,734	4,602	16,180	110,103	39,570	14,603	104,361	16,689	63,575
Insurance benefits and repayments	-	-	-	-	257	-	27,468	-	730
Exhibit: Salaries and wages	82,259	59,082	208,049	49,247	315,180	239,508	326,897	17,581	190,450
By function:									
General expenditure	203,705	123,489	478,408	204,622	827,544	587,808	1,367,133	66,726	635,592
Current expenditure	170,071	105,926	418,142	191,164	772,031	462,225	1,180,422	56,202	594,291
Capital outlay	33,634	17,563	60,266	13,458	55,513	125,583	186,711	10,524	41,301
Education services:									
Education	-	-	-	1,819	264,451	370,194	490,498	-	-
Elementary and secondary	-	-	-	-	264,451	370,194	490,498	-	-
Higher education	-	-	-	1,819	-	-	-	-	-
Libraries	9,555	3,762	8,355	6,390	2,200	6,974	-	124	1,293
Social services and income maintenance:									
Public welfare	2,363	3,181	1,664	919	32,347	9,142	6,846	2,529	47,569
Hospitals	-	-	359,000	-	390,866	-	261,895	-	298,759
Health	24,002	11,888	6,085	7,606	9,688	25,971	34,751	839	38,373
Transportation:									
Highways	13,306	10,608	2,415	12,601	7,483	22,624	11,883	7,386	19,699
Capital outlay	6,692	-	435	2,466	278	15,326	746	2,215	1,594
Air transportation	-	-	98	-	-	-	-	-	-
Parking	-	-	105	-	-	-	-	-	272
Other transportation	-	-	-	-	-	-	418	-	-
Public safety:									
Police protection	17,906	22,470	15,818	14,649	15,207	17,619	47,627	5,248	18,408
Fire protection	1,036	-	6,192	454	9,505	570	17,202	78	784
Correction	13,563	10,921	11,147	8,188	11,906	22,074	80,714	12,772	57,649
Protective inspection and regulation	894	2,057	590	757	-	837	5,721	-	-
Environment and housing:									
Natural resources	-	-	778	-	233	324	358	318	7,833
Sewerage	-	-	855	-	1,540	-	-	-	-
Capital outlay	-	-	-	-	1,415	-	-	-	-
Solid waste management	22,484	4,765	9,976	4,892	1,044	3,736	1,101	4	-
Parks and recreation	4,089	-	958	6,131	8,433	6,032	6,885	1,419	1,505
Housing and community development	3,416	7,097	540	1,476	1,080	4,491	3,471	-	422
Governmental administration:									
Financial administration	10,790	3,690	3,882	4,510	9,315	7,902	22,391	3,055	18,524
Judicial and legal	10,745	10,781	9,493	7,511	8,302	18,320	52,833	5,496	39,347
General public buildings	21,811	4,162	2,970	4,107	4,377	739	1,344	5,094	4,537
Other government administration	9,854	5,759	10,621	6,043	6,762	9,707	20,432	2,324	6,838
Interest on general debt	27,734	4,602	16,180	110,103	39,570	14,603	104,361	16,689	63,575
Other and unallocable	10,157	17,746	10,686	6,466	3,235	45,949	196,402	3,351	10,205
Utility and liquor store expenditure	-	194	69	-	-	-	-	-	-
Employee retirement expenditure ¹	-	-	-	-	257	-	27,468	-	730
Debt outstanding at end of fiscal year	495,557	82,780	254,883	1,869,827	672,033	308,005	1,428,889	239,544	875,787
Long-term debt outstanding	495,557	82,780	254,883	1,869,827	672,033	308,005	1,428,889	239,544	875,787
Education services	-	-	-	-	155,070	159,850	462,562	-	-
Public debt for private purposes	241,112	-	175,392	1,816,907	244,086	-	395,907	210,771	718,635
Utility	-	-	-	-	-	-	-	-	-
Long-term debt issued	363,940	33,795	-	43,665	541	83,350	254,351	22,032	32,760
Long-term debt retired	193,315	27,270	14,775	9,030	32,901	23,157	129,984	16,294	115,740
Cash and security holdings	661,124	133,158	328,867	1,866,598	507,327	108,362	1,337,835	236,538	1,105,413
Contributions to retirement systems	-	-	-	-	-	-	12,031	-	600

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Texas - Con.								
	Brazoria	Cameron	Collin	Dallas	Denton	El Paso	Ft Bend	Galveston	Harris
	199	200	201	202	203	204	205	206	207
Fiscal year ending	09/30	09/30	12/31	09/30	09/30	09/30	12/31	12/31	02/28
Population (July 1999)	230,335	326,449	428,803	2,050,865	384,020	703,127	337,798	245,556	3,206,063
Revenue, total	68,133	61,975	107,819	1,113,349	69,633	275,769	107,451	89,724	1,875,354
General revenue	68,133	61,975	107,819	1,097,623	69,633	275,254	107,451	89,724	1,875,354
Intergovernmental revenue	6,692	11,793	16,913	230,747	13,058	12,639	9,695	16,772	516,538
Federal Government	2,470	1,366	1,062	2,101	44	2,502	-	3,106	72,953
State government	1,381	10,417	12,510	206,306	9,917	8,598	9,682	5,220	393,094
From local governments	2,841	10	3,341	22,340	3,097	1,539	13	8,446	50,491
General revenue from own sources	61,441	50,182	90,906	866,876	56,575	262,615	97,756	72,952	1,358,816
Taxes	51,004	24,137	66,801	391,053	43,885	80,222	77,603	55,386	783,317
Property	37,716	19,300	60,148	351,126	38,940	50,407	77,203	53,539	721,621
General sales	9,047	-	-	-	-	21,519	-	-	-
Selective sales	-	-	-	2,622	-	1,882	-	-	24,793
Income	-	-	-	-	-	-	-	-	-
All other taxes	4,241	4,837	6,653	37,305	4,945	6,414	400	1,847	36,903
Current charges	4,249	14,743	12,405	400,659	2,724	167,503	8,023	6,029	326,925
Miscellaneous revenue	6,188	11,302	11,700	75,164	9,966	14,890	12,130	11,537	248,574
Utility and liquor store revenue	-	-	-	-	-	515	-	-	-
Employee retirement revenue ¹	-	-	-	15,726	-	-	-	-	-
Expenditure, total	68,664	60,289	108,562	1,016,803	82,875	261,317	100,370	100,463	1,921,118
By character and object:									
Intergovernmental expenditure	-	-	-	2,560	2,149	-	88	-	-
Direct expenditure	68,664	60,289	108,562	1,014,243	80,726	261,317	100,282	100,463	1,921,118
Current operation	61,543	52,898	75,160	920,411	54,835	224,357	93,276	84,418	1,367,279
Capital outlay	5,050	1,700	25,687	50,960	18,587	26,040	3,304	10,212	267,243
Construction	-	454	22,954	28,193	16,546	11,608	2,791	6,631	195,830
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	2,071	5,691	7,715	38,145	7,304	10,920	3,702	5,833	286,596
Insurance benefits and repayments	-	-	-	4,727	-	-	-	-	-
Exhibit: Salaries and wages	25,292	24,790	37,539	466,561	36,911	61,844	38,259	42,032	602,656
By function:									
General expenditure	68,664	60,289	108,503	1,012,076	82,875	259,957	100,370	100,463	1,921,118
Current expenditure	63,614	58,589	82,875	961,116	64,288	234,967	97,066	90,251	1,653,875
Capital outlay	5,050	1,700	25,628	50,960	18,587	24,990	3,304	10,212	267,243
Education services:									
Education	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Libraries	2,174	84	65	51	561	439	7,652	107	11,220
Social services and income maintenance:									
Public welfare	2,890	3,706	168	9,548	1,773	4,922	8,401	2,427	21,184
Hospitals	-	-	-	466,992	-	133,568	-	-	454,248
Health	2,970	5,247	12,711	105,138	2,335	5,716	4,297	19,355	119,415
Transportation:									
Highways	13,718	7,128	10,593	11,947	6,592	3,999	13,326	7,740	179,376
Capital outlay	1,361	32	3,312	2,282	1,156	473	41	3,525	87,128
Air transportation	1,016	-	-	-	-	-	-	-	-
Parking	-	-	-	336	-	114	-	22	272
Other transportation	-	-	-	-	-	219	-	-	4,118
Public safety:									
Police protection	6,823	5,359	6,922	25,696	6,476	17,955	16,994	12,126	149,546
Fire protection	92	-	210	493	366	395	-	250	1,165
Correction	13,533	10,345	11,906	171,025	17,035	39,492	10,608	4,337	236,323
Protective inspection and regulation	-	-	300	-	-	-	-	-	4,588
Environment and housing:									
Natural resources	366	167	120	207	217	346	5,446	2,062	66,782
Sewerage	-	501	-	1,266	-	900	-	-	-
Capital outlay	-	-	-	745	-	797	-	-	-
Solid waste management	5	85	-	-	-	284	-	-	160
Parks and recreation	1,322	1,750	356	123	-	1,621	1,281	3,202	39,914
Housing and community development	1,585	467	-	20,962	-	258	2,667	4	26,978
Governmental administration:									
Financial administration	5,789	2,401	8,704	25,582	5,242	9,130	3,543	8,742	64,120
Judicial and legal	7,501	6,400	16,705	74,444	11,076	17,676	7,642	8,532	119,238
General public buildings	2,529	1,340	2,418	20,019	16,588	5,186	916	4,697	38,659
Other government administration	2,719	5,250	3,570	8,913	6,460	3,978	3,478	14,392	21,953
Interest on general debt	2,071	5,691	7,715	38,145	7,304	10,866	3,702	5,833	286,596
Other and unallocable	1,561	4,368	26,040	31,189	850	2,893	10,417	6,635	75,263
Utility and liquor store expenditure	-	-	59	-	-	1,360	-	-	-
Employee retirement expenditure ¹	-	-	-	4,727	-	-	-	-	-
Debt outstanding at end of fiscal year	41,821	99,653	103,501	651,704	108,484	204,911	97,850	67,299	4,990,155
Long-term debt outstanding	41,717	99,465	103,501	651,704	108,484	204,911	97,850	67,299	4,990,155
Education services	-	-	-	-	-	-	-	-	-
Public debt for private purposes	11,224	57,800	-	313,035	46,799	46,100	17,625	39,803	2,262,261
Utility	-	-	-	-	-	1,150	-	-	-
Long-term debt issued	24,185	7,950	34,555	8,000	-	80,982	32,130	-	113,865
Long-term debt retired	25,261	2,885	44,715	55,652	9,933	72,796	5,180	4,822	346,590
Cash and security holdings	29,547	92,221	92,050	901,214	93,082	127,050	62,673	82,212	3,856,682
Contributions to retirement systems	-	-	-	1,743	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Texas - Con.									Utah
	Hidalgo	Jefferson	Lubbock	McLennan	Montgomery	Nueces	Tarrant	Travis	Davis	
	208	209	210	211	212	213	214	215	216	
Fiscal year ending	12/31	12/31	09/30	09/30	12/31	12/31	09/30	09/30	12/31	
Population (July 1999)	522,204	241,901	229,475	203,446	271,788	316,340	1,355,273	710,626	233,013	
Revenue, total	148,128	74,195	213,374	49,756	87,716	93,196	632,880	304,541	52,995	
General revenue	148,128	74,195	213,374	49,756	87,716	93,196	632,880	304,541	52,995	
Intergovernmental revenue	66,670	4,699	44,927	8,428	10,144	11,688	177,874	67,738	16,368	
Federal Government	10,663	1,703	-	103	4,969	2,241	15,053	8,994	6,254	
State government	53,465	290	42,096	6,435	2,651	5,684	146,896	51,920	10,114	
From local governments	2,542	2,706	2,831	1,890	2,524	3,763	15,925	6,824	-	
General revenue from own sources	81,458	69,496	168,447	41,328	77,572	81,508	455,006	236,803	36,627	
Taxes	55,888	55,670	32,891	29,530	53,639	62,888	279,676	187,263	21,313	
Property	53,085	39,938	18,665	19,614	48,213	56,616	253,989	172,162	17,783	
General sales	-	14,903	11,784	8,230	-	-	-	3,951	1,106	
Selective sales	-	-	-	-	-	-	7,751	460	2,199	
Income	-	-	-	-	-	-	-	-	-	
All other taxes	2,803	829	2,442	1,686	5,426	6,272	17,936	10,690	225	
Current charges	10,842	7,828	122,344	6,562	7,675	7,082	100,665	22,227	10,921	
Miscellaneous revenue	14,728	5,998	13,212	5,236	16,258	11,538	74,665	27,313	4,393	
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	
Expenditure, total	143,842	75,176	182,304	52,058	86,374	91,375	599,571	299,868	50,613	
By character and object:										
Intergovernmental expenditure	-	-	788	327	-	-	562	-	263	
Direct expenditure	143,842	75,176	181,516	51,731	86,374	91,375	599,009	299,868	50,350	
Current operation	141,159	70,138	167,934	41,725	70,585	86,478	508,861	226,980	42,157	
Capital outlay	1,283	1,875	13,475	7,996	7,099	2,334	29,086	48,332	6,811	
Construction	1,283	-	8,297	-	736	92	19,824	45,976	4,497	
Assistance and subsidies	514	-	-	-	-	-	1,042	1,864	-	
Interest on debt	886	3,163	107	2,010	8,690	2,563	60,020	22,692	1,382	
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	
Exhibit: Salaries and wages	36,121	38,414	67,465	18,965	33,878	91,180	230,634	129,865	20,636	
By function:										
General expenditure	143,842	75,176	182,304	52,058	86,374	91,375	599,571	299,868	50,613	
Current expenditure	142,559	73,301	168,829	44,062	79,275	89,041	570,485	251,536	43,802	
Capital outlay	1,283	1,875	13,475	7,996	7,099	2,334	29,086	48,332	6,811	
Education services:										
Education	-	5	-	-	-	-	63	-	-	
Elementary and secondary	-	5	-	-	-	-	63	-	-	
Higher education	-	-	-	-	-	-	-	-	-	
Libraries	303	211	788	327	3,283	59	-	-	2,524	
Social services and income maintenance:										
Public welfare	23,005	2,706	574	598	830	1,914	8,438	11,452	1,964	
Hospitals	-	-	137,520	1,689	-	24,912	234,185	-	-	
Health	16,532	2,500	-	2,785	1,644	2,117	70,056	43,277	8,788	
Transportation:										
Highways	10,373	5,631	3,855	5,383	12,080	6,344	13,608	23,306	1,978	
Capital outlay	6	501	1,857	983	1,298	-	60	5,518	1,204	
Air transportation	-	2,587	-	-	817	52	-	-	-	
Parking	-	-	79	-	-	-	66	-	-	
Other transportation	-	-	-	-	-	-	-	-	-	
Public safety:										
Police protection	8,862	7,882	4,057	4,830	20,768	7,288	16,308	24,724	6,906	
Fire protection	1,198	-	304	60	298	-	161	-	311	
Correction	17,842	23,614	11,092	13,682	7,336	15,337	73,147	75,419	6,980	
Protective inspection and regulation	-	-	-	-	-	-	-	-	-	
Environment and housing:										
Natural resources	4,580	239	135	191	1,541	285	331	372	2,757	
Sewerage	-	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	-	
Solid waste management	2,156	14	-	72	-	100	9	-	-	
Parks and recreation	1,367	112	27	-	240	2,409	430	2,094	1,973	
Housing and community development	10,835	-	-	-	17	-	11,002	116	-	
Governmental administration:										
Financial administration	7,304	7,290	4,028	4,087	6,544	7,520	22,434	13,788	5,194	
Judicial and legal	14,520	11,037	6,474	6,107	7,931	10,248	54,928	32,473	2,649	
General public buildings	1,852	2,738	5,712	6,638	1,597	3,703	6,032	6,209	1,752	
Other government administration	1,505	1,777	5,022	2,681	10,496	1,759	6,952	10,960	2,231	
Interest on general debt	886	3,163	107	2,010	8,690	2,563	60,020	22,692	1,382	
Other and unallocable	20,722	3,670	2,530	918	2,262	4,765	21,401	32,986	3,224	
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	
Debt outstanding at end of fiscal year	21,017	48,041	1,895	29,735	147,105	40,041	1,411,159	513,365	21,264	
Long-term debt outstanding	21,017	48,041	1,895	29,735	147,105	40,041	1,411,159	513,365	21,264	
Education services	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	-	27,581	-	-	71,413	9,358	1,241,305	157,789	8,824	
Utility	-	-	-	-	-	-	-	-	-	
Long-term debt issued	13,366	-	-	3,635	19,799	4,500	588,745	158,772	-	
Long-term debt retired	7,043	4,363	405	5,773	10,675	9,480	182,364	45,539	1,815	
Cash and security holdings	42,692	56,016	188,702	29,959	126,805	93,203	1,348,029	387,925	16,447	
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Utah - Con.			Virginia			Washington		
	Salt Lake	Utah	Chesterfield	Fairfax	Henrico	Prince William	Clark	King	Kitsap
	217	218	219	220	221	222	223	224	225
Fiscal year ending	12/31	12/31	06/30	06/30	06/30	06/30	12/31	12/31	12/31
Population (July 1999)	850,667	335,635	245,915	929,239	246,052	259,827	326,943	1,654,876	232,623
Revenue, total	435,675	71,158	601,785	3,179,002	588,569	692,970	181,413	1,638,194	133,511
General revenue	435,675	71,158	579,355	2,656,789	558,586	677,343	181,087	1,563,192	133,511
Intergovernmental revenue	70,170	16,301	218,477	507,041	174,857	234,004	48,702	394,367	41,241
Federal Government	10,956	746	4,505	53,845	1,929	9,230	2,972	64,406	2,037
State government	44,773	15,555	213,972	444,907	172,928	219,110	27,830	225,483	36,328
From local governments	14,441	-	-	8,289	-	5,664	17,900	104,478	2,876
General revenue from own sources	365,505	54,857	360,878	2,149,748	383,729	443,339	132,385	1,168,825	92,270
Taxes	256,041	33,948	276,039	1,687,715	303,002	331,355	86,345	760,298	58,845
Property	135,729	19,143	203,614	1,316,028	209,583	262,283	54,610	304,574	38,504
General sales	86,214	13,629	25,338	130,485	39,519	26,499	18,499	276,933	13,687
Selective sales	7,013	828	12,950	83,454	24,601	28,568	5,778	65,321	4,247
Income	-	-	-	-	-	-	-	-	-
All other taxes	27,085	348	34,137	157,748	29,299	14,005	7,458	113,470	2,407
Current charges	63,123	15,023	41,651	291,175	52,826	61,129	24,668	337,629	19,918
Miscellaneous revenue	46,341	5,886	43,188	170,858	27,901	50,855	21,372	70,898	13,507
Utility and liquor store revenue	-	-	22,430	78,681	29,983	15,627	326	75,002	-
Employee retirement revenue ¹	-	-	-	443,532	-	-	-	-	-
Expenditure, total	508,633	61,438	601,917	2,931,530	626,613	712,251	163,869	1,731,979	119,418
By character and object:									
Intergovernmental expenditure	-	439	530	51,260	398	3,548	2,333	32,461	953
Direct expenditure	508,633	60,999	601,387	2,880,270	626,215	708,703	161,536	1,699,518	118,465
Current operation	399,402	55,994	475,987	2,327,927	476,218	560,262	106,711	1,141,478	96,752
Capital outlay	94,360	1,987	91,632	243,269	130,274	108,617	47,873	378,949	17,765
Construction	75,750	-	73,292	228,684	97,883	87,147	18,374	298,224	10,305
Assistance and subsidies	-	-	538	15,530	5,308	3,066	-	452	-
Interest on debt	14,871	3,018	33,230	139,030	14,415	36,758	6,952	178,639	3,948
Insurance benefits and repayments	-	-	-	154,514	-	-	-	-	-
Exhibit: Salaries and wages	143,651	29,801	279,199	1,017,846	286,663	370,956	60,426	701,319	40,394
By function:									
General expenditure	508,633	61,438	577,028	2,641,395	566,266	668,375	163,600	1,353,623	119,418
Current expenditure	414,273	59,451	493,922	2,442,616	475,254	581,563	115,727	1,039,868	101,653
Capital outlay	94,360	1,987	83,106	198,779	91,012	86,812	47,873	313,755	17,765
Education services:									
Education	-	-	317,624	1,305,781	268,067	381,013	148	576	6
Elementary and secondary	-	-	317,624	1,305,781	268,067	381,013	148	576	6
Higher education	-	-	-	-	-	-	-	-	-
Libraries	19,100	-	5,093	25,305	8,110	10,475	-	-	-
Social services and income maintenance:									
Public welfare	46	1,342	28,241	159,209	16,839	27,907	1,432	6,237	5,884
Hospitals	-	-	-	-	-	-	-	51,988	-
Health	80,886	14,570	21,226	109,406	17,374	17,825	21,849	239,599	18,533
Transportation:									
Highways	26,651	4,553	6,559	24,979	28,482	18,406	25,757	96,785	11,613
Capital outlay	5,688	61	5,666	9,960	12,899	15,313	20,628	66,166	2,965
Air transportation	-	-	1,482	-	-	-	-	5,989	-
Parking	-	-	-	-	-	-	-	-	2
Other transportation	-	-	-	20,917	1,660	2,014	-	-	-
Public safety:									
Police protection	59,215	8,283	33,388	114,752	38,762	37,483	19,857	69,767	11,926
Fire protection	19,471	439	29,128	79,394	23,821	25,373	649	4,374	-
Correction	92,474	7,923	9,894	22,817	22,088	17,496	16,922	70,267	7,877
Protective inspection and regulation	-	-	2,978	8,102	4,403	3,614	1,641	20,600	-
Environment and housing:									
Natural resources	6,517	-	3,486	10,768	245	-	2,083	47,843	1,753
Sewerage	-	-	15,533	109,104	23,518	9,485	12,906	151,694	7,896
Capital outlay	-	-	5,852	22,449	8,952	-	11,471	84,984	3,219
Solid waste management	7,871	-	2,783	74,967	8,248	7,128	1,509	70,143	1,616
Parks and recreation	52,669	2,587	10,849	82,364	13,362	17,530	13,868	70,904	2,306
Housing and community development	50	-	6,747	68,589	-	10,739	1,689	20,227	1,312
Governmental administration:									
Financial administration	28,693	5,734	16,474	26,531	34,611	8,286	8,358	27,356	3,616
Judicial and legal	28,517	2,926	12,925	27,940	5,736	9,728	13,471	121,482	13,448
General public buildings	22,952	-	4,293	25,172	5,278	16,084	-	22,181	3,229
Other government administration	12,888	3,322	5,784	20,321	26,633	11,057	7,817	18,260	6,446
Interest on general debt	14,871	3,018	31,861	118,487	12,380	36,732	6,943	166,834	3,948
Other and unallocable	35,762	6,741	10,680	206,490	6,649	-	6,701	70,517	18,007
Utility and liquor store expenditure	-	-	24,889	135,621	60,347	43,876	269	378,356	-
Employee retirement expenditure ¹	-	-	-	154,514	-	-	-	-	-
Debt outstanding at end of fiscal year	247,718	60,931	568,744	2,593,109	587,245	572,836	134,201	2,377,372	69,548
Long-term debt outstanding	246,764	58,958	568,744	2,593,109	587,245	567,230	133,569	2,277,372	69,548
Education services	-	-	244,586	682,821	139,136	166,667	-	-	-
Public debt for private purposes	78,666	27,608	175,698	591,315	128,255	85,212	11,170	-	-
Utility	-	-	19,302	349,826	171,375	535	134	149,710	-
Long-term debt issued	50,000	-	75,625	293,415	137,647	66,450	-	261,625	-
Long-term debt retired	21,380	4,340	81,342	257,116	49,750	57,924	8,584	321,895	13,485
Cash and security holdings	294,396	44,665	480,916	5,695,746	569,950	439,341	356,869	1,067,922	77,169
Contributions to retirement systems	-	-	-	88,899	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With A Population of 200,000 or More: 1998-99 - Con.

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

Item	Washington -Con.				West Virginia		Wisconsin			
	Pierce	Snohomish	Spokane	Yakima	Kanawha	Brown	Dane	Milwaukee	Waukesha	
	226	227	228	229	230	231	232	233	234	
Fiscal year ending	12/31	12/31	12/31	12/31	06/30	12/31	12/31	12/31	12/31	
Population (July 1999)	676,505	587,783	408,669	218,062	202,011	215,373	424,586	911,713	353,110	
Revenue, total	380,917	334,964	223,653	105,896	69,440	154,819	296,455	1,149,385	158,684	
General revenue	380,816	334,964	223,533	105,532	69,440	154,819	296,455	989,944	158,684	
Intergovernmental revenue	155,625	92,722	80,836	50,949	3,681	68,531	140,368	537,734	66,168	
Federal Government	12,669	4,120	4,688	945	81	1,270	525	88,076	4,983	
State government	89,729	80,298	52,537	43,579	3,045	56,486	133,598	443,229	56,201	
From local governments	53,227	8,304	23,611	6,425	555	10,775	6,245	6,429	4,984	
General revenue from own sources	225,191	242,242	142,697	54,583	65,759	86,288	156,087	452,210	92,516	
Taxes	149,860	129,190	99,110	36,294	40,077	45,991	104,847	229,077	64,664	
Property	95,776	84,973	51,391	24,403	38,783	44,906	72,539	174,799	62,134	
General sales	33,473	25,263	33,506	7,670	-	-	29,731	52,043	1	
Selective sales	6,559	13,077	6,158	1,121	498	-	-	-	-	
Income	-	-	-	-	-	-	-	-	-	
All other taxes	14,052	5,877	8,055	3,100	796	1,085	2,577	2,235	2,529	
Current charges	49,486	78,141	21,799	9,161	5,836	29,789	42,015	171,754	16,844	
Miscellaneous revenue	25,845	34,911	21,788	9,128	19,846	10,508	9,225	51,379	11,008	
Utility and liquor store revenue	101	-	120	364	-	-	-	38,860	-	
Employee retirement revenue ¹	-	-	-	-	-	-	-	120,581	-	
Expenditure, total	350,169	293,836	172,602	109,622	66,600	163,140	315,167	1,056,014	151,331	
By character and object:										
Intergovernmental expenditure	2,802	70	2,757	367	6,472	4,734	15,193	-	-	
Direct expenditure	347,367	293,766	169,845	109,255	60,128	158,406	299,974	1,056,014	151,331	
Current operation	304,296	206,157	134,044	92,646	39,665	140,694	285,487	852,514	128,069	
Capital outlay	35,245	75,898	31,018	12,734	4,329	15,306	9,854	78,602	19,528	
Construction	23,634	44,087	4,351	3,595	890	15,289	8,902	76,551	17,213	
Assistance and subsidies	-	-	-	-	-	116	730	18,326	783	
Interest on debt	7,826	11,711	4,783	3,875	16,134	2,290	3,903	27,259	2,951	
Insurance benefits and repayments	-	-	-	-	-	-	-	79,313	-	
Exhibit: Salaries and wages	144,256	106,929	71,273	35,493	17,777	47,558	77,356	219,615	47,775	
By function:										
General expenditure	350,068	293,711	172,482	108,971	66,600	163,140	315,167	865,705	148,606	
Current expenditure	314,823	217,938	141,464	96,412	62,271	147,834	305,313	791,091	129,078	
Capital outlay	35,245	75,773	31,018	12,559	4,329	15,306	9,854	74,614	19,528	
Education services:										
Education	460	8	7	11	-	4,962	707	397	565	
Elementary and secondary	460	8	7	11	-	4,962	707	397	565	
Higher education	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	5,411	5,216	3,790	67	2,725	
Social services and income maintenance:										
Public welfare	4,023	9,664	11	6,078	-	38,309	142,817	226,206	28,413	
Hospitals	-	-	-	-	-	-	-	125,804	-	
Health	78,086	11,425	26,602	5,499	10,632	32,883	17,850	57,970	22,596	
Transportation:										
Highways	48,239	56,979	25,711	24,512	-	16,986	17,241	24,336	19,540	
Capital outlay	20,381	36,164	14,675	10,604	-	10,120	7,027	13,682	10,604	
Air transportation	261	4,384	-	-	-	3,594	16,356	28,269	842	
Parking	-	181	-	-	56	138	262	-	-	
Other transportation	-	-	-	-	6,472	193	-	-	1,594	
Public safety:										
Police protection	30,406	25,258	18,667	8,658	4,853	14,458	21,917	27,507	13,870	
Fire protection	1,022	-	-	-	274	-	-	-	-	
Correction	33,503	44,640	17,539	14,648	3,507	7,948	20,052	73,059	8,413	
Protective inspection and regulation	605	9,795	3,056	1,094	-	-	517	-	-	
Environment and housing:										
Natural resources	7,161	8,420	299	819	319	2,625	2,121	413	410	
Sewerage	19,221	-	16,688	90	-	-	243	-	-	
Capital outlay	-	-	9,679	-	-	-	-	-	-	
Solid waste management	2,867	26,855	6,097	3,799	-	6,489	5,676	1	1,343	
Parks and recreation	6,096	12,012	5,468	581	3,004	5,299	11,680	106,884	10,896	
Housing and community development	13,667	742	3,180	50	235	-	-	13,384	-	
Governmental administration:										
Financial administration	10,363	14,172	6,802	4,244	4,568	3,950	3,827	4,633	4,081	
Judicial and legal	39,428	22,394	19,459	11,712	3,609	6,666	15,973	62,256	9,977	
General public buildings	286	2,247	2,813	-	1,806	5,016	4,249	1,025	7,374	
Other government administration	8,456	7,957	3,327	2,580	3,078	2,340	7,814	12,382	7,271	
Interest on general debt	7,826	11,711	4,783	3,875	16,134	2,290	3,903	26,441	2,951	
Other and unallocable	38,092	24,867	11,973	20,721	2,642	3,778	18,172	74,671	5,745	
Utility and liquor store expenditure	101	125	120	651	-	-	-	110,996	2,725	
Employee retirement expenditure ¹	-	-	-	-	-	-	-	79,313	-	
Debt outstanding at end of fiscal year	115,637	209,558	93,514	60,402	252,406	61,731	110,081	488,483	55,575	
Long-term debt outstanding	115,637	209,558	89,264	60,402	252,406	61,731	110,081	488,483	55,575	
Education services	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	58,330	78,525	-	32,840	252,406	-	-	-	-	
Utility	-	-	-	-	-	-	-	15,940	-	
Long-term debt issued	-	36,875	13,615	-	-	15,385	28,121	50,275	9,800	
Long-term debt retired	7,913	26,863	8,236	2,638	16,501	12,301	28,890	45,724	11,650	
Cash and security holdings	160,213	226,376	117,864	43,140	268,935	111,643	56,009	1,608,120	120,478	
Contributions to retirement systems	-	-	-	-	-	-	-	10,817	-	

¹ Disincorporated July 1, 1998

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99

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

Item	Alabama				Alaska	Arizona				
	Birmingham 1	Huntsville 2	Mobile 3	Montgomery 4	Anchorage 5	Chandler 6	Glendale 7	Mesa 8	Phoenix 9	Scottsdale 10
Fiscal year ending	06/30	09/30	09/30	09/30	12/31	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	252,997	175,979	202,181	197,014	254,982	160,329	193,482	360,076	1,198,064	195,394
Revenue, total	431,862	462,638	272,913	208,907	1,008,608	203,060	217,253	465,765	1,873,445	373,847
General revenue	355,729	178,276	248,799	150,515	852,105	175,338	188,675	350,702	1,636,384	318,386
Intergovernmental revenue	43,981	18,273	13,827	21,135	361,946	52,976	60,447	116,838	496,885	46,401
Federal Government	12,200	8,351	-	8,974	22,096	3,153	8,633	14,724	110,212	2,564
State government	17,581	9,874	11,817	5,747	339,850	37,323	48,986	94,794	351,722	43,837
From local governments	14,200	48	2,010	6,414	-	12,500	2,828	7,320	34,951	-
General revenue from own sources	311,748	160,003	234,972	129,380	490,159	122,362	128,228	233,864	1,139,499	271,985
Taxes	237,618	102,786	159,550	104,552	271,383	64,840	67,841	127,221	553,038	162,561
Property	35,200	15,510	14,039	14,770	244,129	15,512	18,644	11,015	148,109	36,268
General sales	101,170	67,828	110,940	55,776	-	42,524	40,420	93,703	237,837	98,335
Selective sales	249	5,859	9,580	7,911	13,458	1,105	1,547	1,422	127,171	12,410
Income	52,350	-	-	-	-	-	-	-	-	-
All other taxes	48,649	13,589	24,991	26,095	13,796	5,699	7,230	21,081	39,921	15,548
Current charges	15,028	30,274	41,713	14,984	180,719	38,666	37,466	75,764	428,520	40,262
Miscellaneous revenue	59,102	26,943	33,709	9,844	38,057	18,856	22,921	30,879	157,941	69,162
Utility and liquor store revenue	-	284,362	24,114	38,438	110,249	27,722	28,578	115,063	171,921	55,461
Employee retirement revenue ¹	76,133	-	-	19,954	46,254	-	-	-	65,140	-
Expenditure, total	349,774	521,354	268,200	184,546	1,074,328	143,402	222,969	468,235	2,024,695	517,521
By character and object:										
Intergovernmental expenditure	39,064	1,504	2,105	7,134	-	824	3,735	-	7,489	-
Direct expenditure	310,710	519,850	266,095	177,412	1,074,328	142,578	219,234	468,235	2,017,206	517,521
Current operation	213,997	392,781	174,662	141,063	722,439	110,443	138,568	305,965	1,031,697	299,757
Capital outlay	18,427	95,753	54,596	17,664	261,447	17,515	70,075	132,987	774,592	178,279
Construction	9,039	78,669	49,055	8,714	209,539	15,107	59,457	85,672	615,123	175,652
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	46,760	31,316	36,837	8,003	77,261	14,620	10,591	29,283	164,600	39,485
Insurance benefits and repayments	31,526	-	-	10,682	13,181	-	-	-	46,317	-
Exhibit: Salaries and wages	168,705	79,000	60,542	85,670	436,741	48,353	67,298	178,897	511,846	93,973
By function:										
General expenditure	318,248	222,296	246,859	141,879	959,366	123,775	192,270	370,825	1,667,428	471,634
Current expenditure	299,821	148,357	195,943	128,029	705,011	106,260	137,349	262,274	1,051,986	293,355
Capital outlay	18,427	73,939	50,916	13,850	254,355	17,515	54,921	108,551	615,442	178,279
Education services:										
Education	12,478	40	-	1,855	428,246	-	-	-	15,014	-
Elementary and secondary	12,478	40	-	1,855	428,246	-	-	-	15,014	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	11,708	4,528	5,939	2,937	7,026	1,600	11,597	11,400	27,751	6,593
Social services and income maintenance:										
Public welfare	175	401	-	155	-	-	217	2,117	-	-
Hospitals	-	-	-	160	-	-	-	-	-	-
Health	4,635	5,354	1,057	1,880	34,260	-	-	-	-	-
Transportation:										
Highways	13,238	10,168	10,386	17,695	134,660	14,474	14,519	45,801	99,240	21,433
Capital outlay	4,992	172	5,212	895	99,797	5,338	5,450	25,295	71,299	14,905
Air transportation	-	-	-	-	628	322	2,857	1,834	352,292	2,442
Parking	20,948	1,157	230	326	2,835	-	-	-	2,900	-
Other transportation	2,300	-	1,505	-	3,057	-	-	-	-	-
Public safety:										
Police protection	61,257	22,491	32,464	27,742	62,158	23,770	30,458	88,642	239,222	37,752
Fire protection	34,202	14,905	21,911	17,301	30,257	9,212	11,573	34,715	120,784	12,844
Correction	520	2,256	2,244	-	-	-	-	-	7,150	-
Protective inspection and regulation	5,260	1,088	1,844	1,746	4,340	1,200	1,791	6,261	-	4,097
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	-	15,134	27,870	835	15,067	10,208	39,296	51,408	136,850	16,076
Capital outlay	-	8,103	11,104	-	-	-	31,115	39,204	90,159	-
Solid waste management	14,903	10,002	8,277	13,313	12,328	5,124	12,441	18,609	70,722	13,117
Parks and recreation	4,842	14,160	17,115	19,502	38,311	4,500	11,182	42,963	164,842	26,312
Housing and community development	12,564	4,201	-	3,997	-	10,130	9,995	8,496	76,432	4,453
Governmental administration:										
Financial administration	12,384	4,075	4,024	5,345	8,912	6,327	10,068	-	44,332	6,359
Judicial and legal	7,876	2,728	2,466	3,658	4,645	3,014	3,868	8,628	43,446	5,686
General public buildings	2,562	3,563	10,640	-	10,069	3,953	1,414	4,685	12,883	-
Other government administration	9,890	5,929	2,746	2,031	10,310	2,707	5,914	18,803	31,608	14,992
Interest on general debt	46,760	28,418	33,396	4,465	50,612	7,122	9,003	17,614	142,616	34,787
Other and unallocable	39,746	71,698	62,745	16,936	101,645	20,112	16,077	8,849	79,344	264,691
Utility and liquor store expenditure	-	299,058	21,341	31,985	101,781	19,627	30,699	97,410	310,950	45,887
Employee retirement expenditure ¹	31,526	-	-	10,682	13,181	-	-	-	46,317	-
Debt outstanding at end of fiscal year	810,642	542,064	673,182	149,404	1,286,618	239,760	187,369	553,608	3,475,266	697,434
Long-term debt outstanding	810,642	496,992	673,182	149,404	1,286,618	239,760	187,369	553,608	3,475,266	669,033
Education services	4,350	65,025	-	-	323,177	-	-	-	-	-
Public debt for private purposes	333,016	95,837	324,980	14,790	62,561	20,067	64,811	104,504	741,051	143,748
Utility	-	60,100	42,646	84,239	409,411	123,285	23,305	213,934	237,358	110,798
Long-term debt issued	67,883	30,505	88,826	-	90,055	17,995	-	353	845,170	196,610
Long-term debt retired	36,584	19,555	44,614	12,969	81,832	21,893	19,945	34,340	425,142	115,907
Cash and security holdings	1,363,666	239,721	517,313	267,030	833,551	325,346	202,269	331,646	3,477,176	491,059
Contributions to retirement systems ¹	11,365	-	-	5,205	-	-	-	-	29,186	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.
 (Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Arizona - Con		Arkansas			California				
	Tempe	Tucson	Little Rock	Anaheim	Bakersfield	Berkeley	Chula Vista	Concord	Corona	Costa Mesa
	11	12	13	14	15	16	17	18	19	20
Fiscal year ending	06/30	06/30	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	167,622	460,466	175,303	295,153	210,284	108,101	160,553	117,708	112,815	102,348
Revenue, total	246,879	682,867	246,773	647,168	174,498	210,572	157,317	116,316	130,772	76,592
General revenue	222,522	534,691	200,195	354,226	163,029	210,527	155,522	105,628	107,649	76,592
Intergovernmental revenue	56,235	203,160	68,682	62,507	30,662	48,363	19,580	9,993	12,669	13,059
Federal Government	15,104	57,690	5,811	33,889	6,657	15,861	5,938	1,064	1,746	4,443
State government	40,551	135,718	13,668	25,634	23,748	31,957	13,565	8,929	10,795	8,211
From local governments	580	9,752	49,203	2,984	257	545	77	-	128	405
General revenue from own sources	166,287	331,531	131,513	291,719	132,367	162,164	135,942	95,635	94,980	63,533
Taxes	110,846	202,954	35,447	147,339	67,589	83,532	63,683	50,041	50,597	48,532
Property	21,678	33,651	10,208	38,163	20,489	26,170	15,477	16,874	17,782	10,758
General sales	83,137	137,878	-	51,654	33,723	17,305	19,884	22,391	18,253	28,949
Selective sales	2,825	20,101	19,475	46,880	7,832	15,896	7,769	3,805	2,071	6,272
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,206	11,324	5,764	10,642	5,545	24,161	20,553	6,971	12,491	2,553
Current charges	30,126	88,166	68,588	73,850	44,894	48,663	33,933	28,649	24,664	4,527
Miscellaneous revenue	25,315	40,411	27,478	70,530	19,884	29,969	38,326	16,945	19,719	10,474
Utility and liquor store revenue	24,357	92,484	23,982	292,942	11,312	45	1,795	-	23,123	-
Employee retirement revenue ¹	-	55,692	22,596	-	157	-	-	10,688	-	-
Expenditure, total	240,341	636,359	247,015	823,280	200,889	221,567	132,663	112,551	154,099	73,424
By character and object:										
Intergovernmental expenditure	-	3,484	7,468	-	-	-	-	-	-	-
Direct expenditure	240,341	632,875	239,547	823,280	200,889	221,567	132,663	112,551	154,099	73,424
Current operation	145,794	446,412	176,523	469,286	135,294	186,789	88,867	80,060	94,262	67,816
Capital outlay	83,671	127,703	31,949	260,390	54,635	20,118	13,797	21,980	41,671	3,886
Construction	75,988	111,838	21,660	250,679	49,646	17,058	8,812	21,283	41,619	2,727
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	10,876	42,695	24,706	93,604	10,709	11,591	29,999	6,245	18,166	1,722
Insurance benefits and repayments	-	16,065	6,369	-	251	3,069	-	4,266	-	-
Exhibit: Salaries and wages	74,288	257,451	75,336	193,465	57,527	80,864	39,871	28,327	36,807	43,648
By function:										
General expenditure	207,556	453,810	225,111	525,245	189,523	218,306	124,510	108,285	114,825	73,424
Current expenditure	133,548	376,230	193,162	315,310	137,307	198,188	114,630	86,305	94,949	69,538
Capital outlay	74,008	77,580	31,949	209,935	52,216	20,118	9,880	21,980	19,876	3,886
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	3,498	15,861	-	6,084	-	14,007	4,933	-	1,860	-
Social services and income maintenance:										
Public welfare	-	13,486	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	-	-	7,394	614	548	20,949	844	-	815	4,569
Transportation:										
Highways	23,110	49,839	16,351	30,784	19,995	12,157	12,555	13,795	13,208	6,139
Capital outlay	6,375	27,305	211	18,940	12,861	3,423	409	7,471	3,814	45
Air transportation	-	20,491	7,035	-	162	-	-	-	194	-
Parking	-	1,259	560	-	762	3,074	267	-	93	-
Other transportation	-	-	8,648	-	-	-	-	-	-	-
Public safety:										
Police protection	33,422	76,158	34,031	61,496	35,855	32,765	22,696	29,553	17,991	23,809
Fire protection	14,088	34,473	20,033	28,438	19,317	18,536	8,268	-	11,344	12,026
Correction	-	2,613	-	-	-	-	-	-	-	-
Protective inspection and regulation	5,659	4,173	786	13,858	11,028	4,544	6,599	3,282	4,807	4,136
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	2,728	-	11,753	-	30,119	18,275	13,347	10,204	15,285	880
Capital outlay	-	-	-	-	24,034	-	222	268	6,317	24
Solid waste management	9,244	24,529	11,260	34,798	20,238	17,140	228	-	4,130	-
Parks and recreation	20,336	52,291	37,451	39,970	8,797	14,043	7,592	20,909	6,062	6,915
Housing and community development	40,646	51,412	3,761	39,761	4,461	11,837	3,382	8,177	10,916	3,059
Governmental administration:										
Financial administration	5,041	18,803	2,170	9,366	8,384	7,632	7,871	5,343	1,658	1,948
Judicial and legal	3,139	14,732	3,053	4,457	1,381	7,190	1,943	2,003	1,340	789
General public buildings	2,514	-	1,710	-	-	-	-	-	-	-
Other government administration	5,290	23,922	4,966	4,192	3,771	15,589	2,249	3,502	4,794	6,367
Interest on general debt	7,125	29,692	24,706	70,602	10,306	11,591	29,999	6,245	18,068	1,722
Other and unallocable	31,716	20,076	29,443	180,825	14,399	8,977	1,737	5,272	2,260	1,065
Utility and liquor store expenditure	32,785	166,484	15,535	298,035	11,115	192	8,153	-	39,274	-
Employee retirement expenditure ¹	-	16,065	6,369	-	251	3,069	-	4,266	-	-
Debt outstanding at end of fiscal year	153,027	707,865	378,728	1,178,923	259,866	212,381	502,900	138,313	326,831	24,817
Long-term debt outstanding	153,027	707,865	378,728	1,178,923	259,866	212,381	502,900	138,313	326,831	24,817
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	14,497	97,294	159,292	-	73,145	84,275	380,760	9,205	63,645	-
Utility	67,995	243,924	-	365,349	7,090	-	-	-	37,945	-
Long-term debt issued	37,500	53,226	35,405	-	80	26,703	55,430	1,726	38,428	-
Long-term debt retired	30,498	22,468	15,766	69,054	10,093	7,164	33,935	5,610	14,352	3,871
Cash and security holdings	289,256	764,354	406,632	631,475	171,998	227,282	483,539	161,270	229,155	66,423
Contributions to retirement systems ¹	-	9,476	5,047	-	-	3,069	-	16	-	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	California- Con.									
	El Monte	Escondido	Fontana	Fremont	Fresno	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach
	21	22	23	24	25	26	27	28	29	30
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	111,653	120,578	109,777	204,298	398,133	121,954	151,264	185,086	128,872	195,316
Revenue, total	53,250	119,947	98,184	160,481	598,813	91,718	100,093	362,011	126,591	176,992
General revenue	50,906	98,169	97,557	160,447	374,460	77,772	85,573	199,934	109,710	150,100
Intergovernmental revenue	13,860	15,505	11,228	20,275	80,620	14,541	29,490	40,747	24,910	21,866
Federal Government	3,830	5,933	2,749	3,315	35,478	4,553	15,378	17,178	5,392	2,318
State government	10,030	9,111	7,490	16,469	44,826	9,821	13,422	23,494	19,488	16,101
From local governments	-	461	989	491	316	167	690	75	30	3,447
General revenue from own sources	37,046	82,664	86,329	140,172	293,840	63,231	56,083	159,187	84,800	128,234
Taxes	31,156	42,484	51,813	96,401	117,129	41,317	40,874	84,569	53,350	80,232
Property	8,090	13,312	20,812	38,826	37,270	18,545	17,480	27,418	16,134	27,814
General sales	13,979	23,554	9,572	27,126	56,387	15,618	15,669	28,148	26,536	22,343
Selective sales	6,669	3,442	6,654	7,667	7,230	4,243	3,018	19,099	7,737	20,704
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,418	2,176	14,775	22,782	16,242	2,911	4,707	9,904	2,943	9,371
Current charges	1,055	27,103	17,270	13,371	120,736	15,914	6,053	43,188	20,698	26,838
Miscellaneous revenue	4,835	13,077	17,246	30,400	55,975	6,000	9,156	31,430	10,752	21,164
Utility and liquor store revenue	2,344	21,778	627	34	36,741	13,946	14,520	162,077	16,881	26,892
Employee retirement revenue ¹	-	-	-	-	187,612	-	-	-	-	-
Expenditure, total	57,872	126,163	101,350	166,296	502,917	91,818	104,926	339,734	142,079	154,231
By character and object:										
Intergovernmental expenditure	-	-	-	-	-	-	-	-	-	-
Direct expenditure	57,872	126,163	101,350	166,296	502,917	91,818	104,926	339,734	142,079	154,231
Current operation	50,860	87,282	74,209	92,975	300,517	71,184	79,764	285,164	89,582	136,051
Capital outlay	4,619	25,331	9,968	63,093	117,043	19,280	17,811	50,266	48,054	15,713
Construction	4,541	24,929	8,722	60,002	111,408	18,993	15,238	48,927	27,465	13,688
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	2,393	13,550	17,173	10,228	42,781	1,354	7,351	4,304	4,443	2,467
Insurance benefits and repayments	-	-	-	-	42,576	-	-	-	-	-
Exhibit: Salaries and wages	20,593	38,367	19,074	65,293	104,731	33,473	35,160	93,837	45,094	62,643
By function:										
General expenditure	55,430	104,933	101,348	166,077	400,139	78,011	88,232	184,148	125,858	132,766
Current expenditure	51,602	81,751	91,380	102,984	296,550	60,159	73,107	149,494	83,182	118,624
Capital outlay	3,828	23,182	9,968	63,093	103,589	17,852	15,125	34,654	42,676	14,142
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	2,670	3	63	-	2,917	8	5,563	2,492	4,180
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	105	2,296	334	7,471	2,213	1,141	3,442	933	1,072	4,973
Transportation:										
Highways	6,532	13,197	10,184	14,073	30,249	11,180	10,825	12,998	8,860	23,163
Capital outlay	324	5,605	117	10,645	14,433	5,772	3,229	413	3,835	5,406
Air transportation	-	-	-	-	9,763	1,405	-	-	1,441	-
Parking	555	46	-	-	2,863	-	26	7,350	-	875
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	16,191	18,680	16,817	35,478	75,130	21,369	24,425	36,228	30,465	38,414
Fire protection	7,012	8,914	1,336	22,460	24,428	8,084	7,740	20,817	15,300	15,336
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	1,048	2,573	3,677	5,271	10,418	2,473	1,568	6,020	3,500	2,238
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	-	9,345	5,201	-	72,907	485	-	13,353	18,499	-
Capital outlay	-	-	-	-	47,144	122	-	6,053	10,443	-
Solid waste management	-	691	-	5,840	37,007	6,741	-	14,078	483	7,892
Parks and recreation	3,316	4,442	2,073	31,566	38,453	5,281	2,203	12,620	1,479	11,331
Housing and community development	6,694	18,255	17,047	16,895	12,845	8,485	23,051	21,059	18,790	4,193
Governmental administration:										
Financial administration	1,062	2,267	9,679	2,780	15,321	1,367	1,858	9,751	2,784	3,170
Judicial and legal	425	104	1,747	979	2,727	173	413	2,368	1,781	4,706
General public buildings	-	439	-	-	-	-	-	-	-	-
Other government administration	9,385	2,153	5,166	9,355	18,725	5,376	1,746	2,021	2,214	7,512
Interest on general debt	2,393	13,131	17,173	10,228	39,838	1,354	6,367	4,211	4,443	2,467
Other and unallocable	712	5,730	10,911	3,618	7,252	180	4,560	14,778	12,255	2,316
Utility and liquor store expenditure	2,442	21,230	2	219	60,202	13,807	16,694	155,586	16,221	21,465
Employee retirement expenditure ¹	-	-	-	-	42,576	-	-	-	-	-
Debt outstanding at end of fiscal year	61,266	176,849	499,004	247,143	718,244	23,280	100,955	96,855	71,905	93,381
Long-term debt outstanding	61,266	176,849	499,004	247,143	718,244	23,280	100,955	96,855	71,905	93,381
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	7,600	31,635	38,219	91,247	109,844	-	-	-	-	30,597
Utility	-	7,390	-	-	53,270	-	18,710	-	-	38,700
Long-term debt issued	52,839	6,625	157,138	20,870	31,935	10,355	-	25,000	-	15,680
Long-term debt retired	9,732	11,262	168,480	39,314	53,745	9,635	4,333	4,510	2,140	2,842
Cash and security holdings	72,758	134,952	147,874	285,713	2,196,246	58,643	82,590	291,386	91,828	115,098
Contributions to retirement systems ¹	-	-	-	-	-	-	-	-	-	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	California- Con.									
	Inglewood 31	Irvine 32	Lancaster 33	Long Beach 34	Los Angeles 35	Modesto 36	Moreno Valley 37	Norwalk 38	Oakland 39	Oceanside 40
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	111,618	136,446	118,518	430,905	3,597,556	182,016	144,613	97,518	365,874	152,367
Revenue, total	145,792	141,985	94,580	992,437	9,597,694	155,756	58,432	55,000	808,877	169,742
General revenue	132,335	141,705	94,580	844,876	5,064,361	125,387	58,432	51,871	731,225	142,618
Intergovernmental revenue	49,804	19,213	20,247	146,939	940,103	25,942	11,747	13,681	106,850	21,319
Federal Government	18,806	4,210	3,469	59,053	350,043	12,168	2,153	3,326	41,966	1,260
State government	29,030	13,583	16,633	72,339	453,734	13,610	9,388	10,338	47,045	19,943
From local governments	1,968	1,420	145	15,547	136,326	164	206	17	17,839	116
General revenue from own sources	82,531	122,492	74,333	697,937	4,124,258	99,445	46,685	38,190	624,375	121,299
Taxes	47,614	80,650	46,125	186,702	2,128,872	59,243	30,131	25,439	255,138	34,451
Property	8,424	11,354	24,774	60,968	682,629	6,775	8,408	7,043	85,582	13,231
General sales	9,628	39,369	15,477	30,760	306,360	24,436	9,984	10,190	31,273	12,348
Selective sales	18,739	11,566	2,669	77,292	641,105	15,530	10,310	6,852	58,363	2,986
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	10,823	18,361	3,205	17,682	498,778	12,502	1,429	1,354	79,920	5,886
Current charges	16,660	13,999	11,576	430,890	1,436,150	30,493	4,352	7,625	220,636	49,591
Miscellaneous revenue	18,257	27,843	16,632	80,345	559,236	9,709	12,202	5,126	148,601	37,257
Utility and liquor store revenue	13,457	280	-	146,123	2,740,451	30,369	-	3,129	-	27,124
Employee retirement revenue ¹	-	-	-	1,438	1,792,882	-	-	-	77,652	-
Expenditure, total	152,907	137,349	92,987	930,338	8,125,283	181,139	73,712	56,403	970,990	176,205
By character and object:										
Intergovernmental expenditure	-	-	11,506	-	54,765	-	19,743	8,688	-	-
Direct expenditure	152,907	137,349	81,481	930,338	8,070,518	181,139	53,969	47,715	970,990	176,205
Current operation	138,449	93,693	40,184	805,975	5,203,900	120,226	44,633	41,489	520,481	120,431
Capital outlay	9,336	15,359	21,476	58,375	1,344,859	53,045	9,067	2,298	270,635	41,467
Construction	8,927	11,577	21,389	55,454	886,434	52,397	7,938	1,843	254,488	38,950
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	5,122	28,297	19,821	63,181	604,238	7,868	269	3,928	123,276	14,307
Insurance benefits and repayments	-	-	-	2,807	917,521	-	-	-	56,598	-
Exhibit: Salaries and wages	46,246	37,311	9,102	354,769	2,494,372	42,646	9,222	8,823	197,774	60,898
By function:										
General expenditure	139,374	137,069	91,583	766,672	4,913,308	146,539	73,712	50,064	914,392	149,419
Current expenditure	130,055	121,710	70,507	731,445	3,875,969	98,412	64,645	47,766	643,757	112,452
Capital outlay	9,319	15,359	21,076	35,227	1,037,339	48,127	9,067	2,298	270,635	36,967
Education services:										
Education	-	-	-	-	13,543	-	-	-	-	-
Elementary and secondary	-	-	-	-	13,543	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,627	-	-	10,952	58,720	-	-	-	14,716	4,286
Social services and income maintenance:										
Public welfare	-	-	-	-	377	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	2,184	1,585	-	26,780	34,568	3,627	1,747	-	20,113	-
Transportation:										
Highways	7,814	25,168	16,893	70,011	192,726	16,681	7,325	5,729	37,831	15,362
Capital outlay	22	6,026	10,736	22,092	77,175	10,645	4,424	100	-	3,821
Air transportation	-	-	-	8,358	508,008	599	-	-	80,514	111
Parking	232	-	-	120	6,135	197	-	629	4,216	-
Other transportation	-	-	-	67,724	397,462	-	-	-	162,289	4,910
Public safety:										
Police protection	27,259	28,398	13,601	126,417	930,180	34,454	29,085	8,831	115,711	31,574
Fire protection	6,665	-	-	53,244	330,999	15,368	10,490	-	58,907	12,862
Correction	-	-	-	-	1,502	-	-	-	-	-
Protective inspection and regulation	1,680	5,280	2,758	18,234	77,684	144	2,720	608	56,629	2,531
Environment and housing:										
Natural resources	-	-	-	-	12,613	-	-	-	-	-
Sewerage	1,830	-	-	6,953	265,045	29,364	-	141	14,229	14,667
Capital outlay	-	-	-	1,547	120,723	18,094	-	-	-	3,780
Solid waste management	9,156	4,100	-	52,846	126,346	364	-	-	904	15,024
Parks and recreation	5,644	19,206	7,880	23,422	231,188	10,987	3,432	4,315	28,210	3,192
Housing and community development	21,851	2,013	24,079	90,848	190,644	14,959	2,387	12,388	64,283	6,452
Governmental administration:										
Financial administration	10,755	2,830	1,568	26,345	165,543	3,372	4,477	7,825	44,257	13,212
Judicial and legal	990	1,425	378	15,117	64,785	748	1,196	278	4,402	1,016
General public buildings	-	-	-	-	61,042	-	-	-	-	-
Other government administration	2,977	12,811	1,824	14,534	72,627	5,707	5,201	2,625	25,537	2,389
Interest on general debt	4,750	28,297	19,821	60,111	396,607	6,205	269	3,928	123,276	13,721
Other and unallocable	32,960	5,956	2,781	94,656	774,964	3,763	5,383	2,767	58,368	8,110
Utility and liquor store expenditure	13,533	280	1,404	160,859	2,294,454	34,600	-	6,339	-	26,786
Employee retirement expenditure ¹	-	-	-	2,807	917,521	-	-	-	56,598	-
Debt outstanding at end of fiscal year	116,762	611,795	270,582	1,489,584	10,429,287	205,997	3,555	66,193	2,259,645	172,036
Long-term debt outstanding	116,762	611,795	270,582	1,489,584	10,429,287	205,997	3,555	66,193	2,259,645	172,036
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	20,760	12,235	67,767	204,346	1,024,995	16,386	-	-	191,240	96,123
Utility	5,350	-	-	58,393	3,328,850	27,220	-	-	-	11,325
Long-term debt issued	71,140	179,515	19,990	349,640	2,030,228	19,705	-	1,449	405,773	-
Long-term debt retired	71,959	39,337	61,985	329,103	826,029	4,313	290	729	381,727	7,691
Cash and security holdings	30,760	442,235	131,582	567,627	23,985,478	151,429	35,685	28,775	1,529,393	207,721
Contributions to retirement systems ¹	-	-	-	1,442	484,822	-	-	-	-	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	California- Con.									
	Ontario	Orange	Oxnard	Palmdale	Pasadena	Pomona	Rancho Cucamonga	Riverside	Sacramento	Salinas
	41	42	43	44	45	46	47	48	49	50
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	147,188	123,820	154,622	100,157	134,587	135,659	120,047	262,140	404,168	121,458
Revenue, total	170,765	125,359	163,487	72,826	377,191	127,665	100,233	413,979	549,308	78,967
General revenue	150,888	110,956	149,832	72,694	212,002	112,322	100,233	211,763	495,461	78,967
Intergovernmental revenue	17,213	19,860	21,141	19,578	39,169	29,268	9,592	31,787	95,020	16,715
Federal Government	5,534	2,896	8,023	2,299	10,869	10,663	1,170	11,345	15,425	5,483
State government	11,655	16,963	13,118	12,254	25,762	14,082	8,422	20,442	76,983	10,819
From local governments	24	1	-	5,025	2,538	4,523	-	-	2,612	413
General revenue from own sources	133,675	91,096	128,691	53,116	172,833	83,054	90,641	179,976	400,441	62,252
Taxes	84,002	52,517	53,055	41,119	96,380	57,763	59,400	84,737	198,292	46,054
Property	33,496	19,950	17,217	20,648	30,527	23,653	30,475	23,565	64,837	10,608
General sales	31,003	22,581	18,361	12,350	32,961	13,395	12,937	29,872	63,348	15,781
Selective sales	8,200	4,464	7,228	2,719	17,882	16,097	9,751	23,446	47,494	9,728
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	11,303	5,522	10,249	5,402	15,010	4,618	6,237	7,854	22,613	9,937
Current charges	37,500	13,455	54,046	3,190	40,335	17,137	7,454	47,338	127,664	10,182
Miscellaneous revenue	12,173	25,124	21,590	8,807	36,118	8,154	23,787	47,901	74,485	6,016
Utility and liquor store revenue	19,877	14,403	13,655	132	159,294	15,343	-	202,216	31,037	-
Employee retirement revenue ¹	-	-	-	-	5,895	-	-	-	22,810	-
Expenditure, total	166,397	113,412	149,353	77,282	366,769	130,948	82,033	387,730	547,893	76,143
By character and object:										
Intergovernmental expenditure	-	-	-	9,482	-	-	-	-	2,263	-
Direct expenditure	166,397	113,412	149,353	67,800	366,769	130,948	82,033	387,730	545,630	76,143
Current operation	125,665	78,947	119,341	42,660	304,214	101,151	61,422	305,682	329,076	57,357
Capital outlay	30,786	27,106	22,353	16,243	30,515	17,997	6,911	36,421	162,154	14,019
Construction	29,892	22,734	21,986	14,135	-	15,614	5,696	28,908	162,013	13,548
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	9,946	7,359	7,659	8,897	20,326	11,800	13,700	45,627	30,151	4,767
Insurance benefits and repayments	-	-	-	-	11,714	-	-	-	24,249	-
Exhibit: Salaries and wages	51,711	39,217	33,384	12,177	-	26,789	14,448	112,738	153,508	33,232
By function:										
General expenditure	152,359	102,551	135,021	76,150	221,780	113,384	82,033	203,566	490,824	76,143
Current expenditure	123,110	75,445	113,017	59,907	202,673	99,631	75,122	167,213	338,227	62,124
Capital outlay	29,249	27,106	22,004	16,243	19,107	13,753	6,911	36,353	152,597	14,019
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	5,080	2,171	2,385	1,509	7,689	2,000	1,463	4,774	6,489	3,332
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	5,388	125	-	473	7,226	296	-	1,405	15,245	2,197
Transportation:										
Highways	12,869	7,171	21,754	16,376	20,009	10,229	12,935	31,098	51,215	11,079
Capital outlay	8,272	4,089	10,935	11,182	-	3,227	121	17,383	36,320	3,614
Air transportation	-	-	-	-	-	-	-	542	-	1,053
Parking	-	-	-	-	9,322	184	-	-	8,900	-
Other transportation	-	-	-	-	-	-	-	-	1,113	-
Public safety:										
Police protection	34,066	22,527	25,084	9,677	34,235	29,820	12,344	46,663	91,094	20,352
Fire protection	16,900	14,988	7,679	-	21,457	13,173	-	19,535	52,036	8,338
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	5,275	2,078	8,346	1,319	2,056	1,240	11,284	2,828	47,946	1,812
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	5,792	1,549	14,755	-	1,953	-	-	11,244	22,081	2,258
Capital outlay	364	1,449	3,231	-	-	-	-	-	13,364	1,762
Solid waste management	12,106	6,911	26,041	-	7,456	9,853	-	8,633	31,287	477
Parks and recreation	5,968	6,432	6,698	3,710	19,448	4,434	4,608	13,285	46,268	10,278
Housing and community development	24,982	9,060	7,958	23,412	23,470	21,241	13,315	11,784	15,566	2,655
Governmental administration:										
Financial administration	2,478	1,824	2,743	2,521	6,217	3,860	8,019	10,316	14,487	1,899
Judicial and legal	746	1,825	903	572	3,941	468	361	930	3,995	428
General public buildings	-	-	-	-	-	-	-	-	-	-
Other government administration	6,720	2,339	2,105	4,616	12,979	3,730	2,734	5,842	8,801	3,376
Interest on general debt	9,946	7,187	7,430	8,897	15,830	11,384	13,700	28,722	30,007	4,767
Other and unallocable	4,043	16,364	1,140	3,068	28,492	1,472	1,270	5,965	44,294	1,842
Utility and liquor store expenditure	14,038	10,861	14,332	1,132	133,275	17,564	-	184,164	32,820	-
Employee retirement expenditure ¹	-	-	-	-	11,714	-	-	-	24,249	-
Debt outstanding at end of fiscal year	212,901	120,039	181,850	195,551	309,717	213,714	231,428	675,101	320,955	96,922
Long-term debt outstanding	212,901	120,039	181,850	195,551	309,717	213,714	231,428	675,101	320,955	96,922
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	33,586	23,800	-	46,305	41,253	-	42,384	228,385	-	4,495
Utility	-	2,816	6,449	-	95,810	6,915	-	273,362	3,370	-
Long-term debt issued	-	-	8,980	33,367	70,774	41,804	5,400	43,475	15,200	21,867
Long-term debt retired	7,564	2,849	9,763	34,012	118,489	44,370	9,218	36,234	91,226	4,389
Cash and security holdings	247,060	132,527	71,661	96,846	240,770	51,759	250,383	580,122	840,125	105,844
Contributions to retirement systems ¹	-	-	-	-	8,918	-	-	-	-	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	California- Con.									
	San Bernardino	San Diego	San Francisco	San Jose	Santa Ana	Santa Clarita	Santa Rosa	Simi Valley	Stockton	Sunnyvale
	51	52	53	54	55	56	57	58	59	60
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	186,402	1,220,666	745,774	861,284	305,955	127,001	126,891	110,463	240,143	127,444
Revenue, total	193,244	1,915,036	5,287,938	1,530,106	283,878	83,974	180,616	98,644	209,169	181,545
General revenue	176,957	1,483,045	4,043,920	1,094,896	257,181	81,123	160,625	83,433	195,620	167,925
Intergovernmental revenue	30,597	413,130	1,520,906	136,645	66,715	27,010	29,411	20,125	37,913	22,631
Federal Government	11,643	219,762	263,230	24,425	21,349	4,956	7,194	8,086	12,785	1,691
State government	18,866	112,684	1,251,015	67,774	41,364	18,692	11,939	11,979	21,047	20,581
From local governments	88	80,684	6,661	44,446	4,002	3,362	10,278	60	4,081	359
General revenue from own sources	146,360	1,069,915	2,523,014	958,251	190,466	54,113	131,214	63,308	157,707	145,294
Taxes	74,508	508,914	1,375,049	522,321	108,473	43,871	56,832	35,920	79,753	63,952
Property	23,011	154,565	541,146	171,090	33,827	4,779	11,540	12,538	15,543	17,470
General sales	22,433	179,037	239,861	123,306	42,155	28,072	25,836	11,654	24,851	25,107
Selective sales	20,663	116,712	232,384	100,750	25,515	3,031	12,224	3,114	30,127	15,976
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	8,401	58,600	361,658	127,175	6,976	7,989	7,232	8,614	9,232	5,399
Current charges	44,787	258,984	870,922	283,027	43,494	4,080	44,376	12,082	55,515	68,747
Miscellaneous revenue	27,065	302,017	277,043	152,903	38,499	6,162	30,006	15,306	22,439	12,595
Utility and liquor store revenue	16,287	212,156	284,391	14,168	26,697	2,851	19,991	15,211	13,549	13,620
Employee retirement revenue ¹	-	219,835	959,627	421,042	-	-	-	-	-	-
Expenditure, total	205,185	1,810,428	5,629,907	1,183,638	300,589	82,101	171,911	96,321	250,896	180,928
By character and object:										
Intergovernmental expenditure	-	7,526	164,089	24,311	-	11,409	-	535	-	-
Direct expenditure	205,185	1,802,902	5,465,818	1,159,327	300,589	70,692	171,911	95,786	250,896	180,928
Current operation	135,578	1,109,200	3,084,584	749,271	222,479	50,088	122,598	65,771	169,900	154,847
Capital outlay	37,870	397,582	1,628,191	234,760	52,991	19,170	35,241	21,226	66,146	19,083
Construction	35,699	353,809	1,177,150	198,139	-	379	35,129	15,526	65,814	18,740
Assistance and subsidies	-	-	94,598	-	-	-	-	-	-	-
Interest on debt	31,737	208,803	317,256	101,784	25,119	1,434	14,072	8,789	14,850	6,998
Insurance benefits and repayments	-	87,317	341,189	73,512	-	-	-	-	-	-
Exhibit: Salaries and wages	65,731	475,512	1,607,561	368,314	99,859	11,744	61,722	25,553	71,865	48,849
By function:										
General expenditure	185,742	1,434,666	4,578,235	1,083,307	272,794	73,199	143,012	76,042	239,088	168,652
Current expenditure	152,209	1,095,984	3,147,914	851,738	222,436	54,163	117,033	58,158	172,942	150,794
Capital outlay	33,533	338,682	1,430,321	231,569	50,358	19,036	25,979	17,884	66,146	17,858
Education services:										
Education	-	-	107,181	-	-	-	-	-	-	-
Elementary and secondary	-	-	107,181	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,109	23,396	47,228	26,583	4,026	-	99	-	13,012	6,267
Social services and income maintenance:										
Public welfare	-	-	389,938	5	-	-	-	-	-	-
Hospitals	-	-	365,867	-	-	-	-	-	-	-
Health	1,411	3,964	426,076	2,653	3,888	25	615	291	-	405
Transportation:										
Highways	11,666	49,468	166,358	70,812	9,016	5,463	16,543	11,032	17,437	10,380
Capital outlay	7,735	11,394	132,746	45,130	-	2,674	7,753	3,979	8,011	1,290
Air transportation	-	2,963	1,043,095	70,765	-	-	-	-	-	-
Parking	121	4,361	5,161	4,512	1,125	-	2,319	-	159	162
Other transportation	-	-	33,011	-	-	-	-	-	-	-
Public safety:										
Police protection	38,212	233,698	306,369	155,124	69,657	11,384	25,864	18,550	50,137	21,387
Fire protection	17,484	98,044	165,461	75,356	26,805	25	12,168	-	27,669	16,649
Correction	-	8,862	81,110	-	-	-	-	-	-	-
Protective inspection and regulation	2,371	25,455	22,944	11,286	3,571	2,285	1,814	4,079	4,641	2,639
Environment and housing:										
Natural resources	-	2,322	8	-	-	-	-	-	-	-
Sewerage	12,280	293,671	109,913	130,036	47	-	35,104	9,428	73,122	10,270
Capital outlay	2,251	160,884	37,572	43,558	-	-	12,731	2,541	53,032	168
Solid waste management	13,400	88,392	19,653	59,918	17,103	1,575	-	1,451	5,149	43,195
Parks and recreation	5,337	105,568	261,779	106,303	12,662	12,674	12,278	1,869	8,929	13,338
Housing and community development	24,524	104,617	123,293	154,463	32,071	8,131	4,893	8,765	14,072	11,045
Governmental administration:										
Financial administration	3,541	20,047	75,371	30,785	3,562	10,461	5,116	3,894	4,293	6,017
Judicial and legal	1,621	20,578	165,071	7,808	1,359	2,572	1,341	862	1,140	1,501
General public buildings	-	14,484	169,883	4,039	-	-	-	-	-	-
Other government administration	12,498	15,804	25,609	26,434	7,057	4,145	10,786	4,314	4,138	2,358
Interest on general debt	31,395	208,803	303,821	101,784	22,793	1,434	14,072	8,789	13,848	6,998
Other and unallocable	7,772	110,169	164,035	44,641	58,052	13,025	-	2,718	1,342	16,041
Utility and liquor store expenditure	19,443	288,445	710,483	26,819	27,795	8,902	28,899	20,279	11,808	12,276
Employee retirement expenditure ¹	-	87,317	341,189	73,512	-	-	-	-	-	-
Debt outstanding at end of fiscal year	421,257	2,392,065	6,660,207	2,096,289	414,026	22,729	305,778	152,618	264,265	70,095
Long-term debt outstanding	421,257	2,392,065	6,660,207	2,096,289	414,026	22,729	305,778	152,618	264,265	70,095
Education services	-	-	129,934	-	-	-	-	-	-	-
Public debt for private purposes	180,987	766,013	538,087	255,379	17,574	-	83,004	101,098	80,949	-
Utility	7,865	-	236,098	-	19,930	-	-	-	16,380	-
Long-term debt issued	24,661	315,410	1,351,852	340,651	19,272	93	67,570	15,500	11,875	-
Long-term debt retired	41,566	30,380	554,379	114,697	5,069	2,465	25,847	9,182	17,224	2,200
Cash and security holdings	249,695	4,160,251	12,462,974	4,110,152	191,299	55,116	265,733	175,018	291,278	169,675
Contributions to retirement systems ¹	-	59,746	276	58,950	-	-	-	-	-	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	California- Con.					Colorado				Connecticut
	Thousand Oaks	Torrance	Vallejo	West Covina	Aurora	Colorado Springs	Denver	Ft Collins	Lakewood	Bridgeport
	61	62	63	64	65	66	67	68	69	70
Fiscal year ending	06/30	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	06/30
Population (July 1999)	117,199	137,533	111,539	99,455	250,604	344,987	499,055	108,905	136,883	137,425
Revenue, total	116,670	196,414	147,884	61,389	275,085	861,681	1,831,186	211,412	89,884	465,891
General revenue	106,223	172,130	120,005	55,907	222,812	499,167	1,538,644	138,680	81,087	465,891
Intergovernmental revenue	13,881	28,207	11,816	10,233	21,689	46,124	166,126	9,065	14,576	246,229
Federal Government	4,935	2,079	-	2,248	8,026	21,486	22,786	4,287	2,037	46
State government	8,756	22,687	11,816	7,829	11,593	16,881	143,270	4,554	7,761	246,183
From local governments	190	3,441	-	156	2,070	7,757	70	224	4,778	-
General revenue from own sources	92,342	143,923	108,189	45,674	201,123	453,043	1,372,518	129,615	66,511	219,662
Taxes	54,462	102,293	34,831	31,809	143,616	139,078	593,406	77,466	52,947	155,628
Property	15,767	14,125	8,166	11,035	16,378	15,854	175,156	10,971	4,787	153,296
General sales	22,471	44,233	9,387	14,983	99,240	98,044	308,455	57,216	40,260	-
Selective sales	4,771	34,543	13,738	2,666	23,294	23,726	49,304	7,178	5,490	1,466
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	11,453	9,392	3,540	3,125	4,704	1,454	60,491	2,101	2,410	866
Current charges	21,641	22,415	60,727	3,080	35,439	277,701	608,704	28,705	7,166	33,644
Miscellaneous revenue	16,239	19,215	12,631	10,785	22,068	36,264	170,408	23,444	6,398	30,390
Utility and liquor store revenue	10,447	24,284	27,879	5,482	30,572	362,514	128,900	72,603	596	-
Employee retirement revenue ¹	-	-	-	-	21,701	-	163,642	129	8,201	-
Expenditure, total	114,912	181,328	154,531	70,936	253,157	998,402	1,455,854	212,406	83,388	455,616
By character and object:										
Intergovernmental expenditure	12,062	-	-	-	-	-	22,500	9,719	-	-
Direct expenditure	102,850	181,328	154,531	70,936	253,157	998,402	1,433,354	202,687	83,388	455,616
Current operation	78,416	167,679	124,307	51,811	182,072	689,129	966,521	128,241	55,803	398,202
Capital outlay	19,604	4,279	12,928	10,422	48,455	257,405	105,503	64,576	19,065	43,750
Construction	18,415	4,239	12,855	7,326	18,385	241,625	62,561	53,080	19,065	36,021
Assistance and subsidies	-	-	-	-	-	-	32,126	-	-	220
Interest on debt	4,830	9,370	17,296	8,703	16,777	51,868	273,734	9,702	3,779	13,444
Insurance benefits and repayments	-	-	-	-	5,853	-	55,470	168	4,741	-
Exhibit: Salaries and wages	20,345	107,534	42,914	23,693	100,338	234,678	505,514	47,677	36,412	203,674
By function:										
General expenditure	104,231	147,675	125,248	63,750	214,878	513,719	1,314,663	121,981	78,019	439,414
Current expenditure	84,976	146,068	112,320	53,342	178,513	427,528	1,209,160	82,544	58,954	410,706
Capital outlay	19,255	1,607	12,928	10,408	36,365	86,191	105,503	39,437	19,065	28,708
Education services:										
Education	-	-	-	-	-	-	-	-	-	181,017
Elementary and secondary	-	-	-	-	-	-	-	-	-	181,017
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	5,260	4,787	839	-	8,341	-	26,600	3,157	-	3,901
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	104,736	359	-	3,132
Hospitals	-	-	-	-	-	216,679	9,560	-	-	-
Health	63	5,359	249	1,791	-	1,007	31,233	-	715	8,862
Transportation:										
Highways	17,427	8,583	4,649	7,493	24,991	59,043	84,500	24,787	16,672	6,548
Capital outlay	2,983	83	-	2,385	10,560	38,163	42,240	14,536	9,976	401
Air transportation	-	3,713	-	-	-	19,665	175,840	60	-	1,152
Parking	-	-	26	547	-	1,507	5,919	390	-	13
Other transportation	-	-	1,833	-	-	-	-	-	-	-
Public safety:										
Police protection	12,156	36,865	21,583	16,840	51,280	49,813	123,760	15,186	19,627	33,328
Fire protection	-	18,230	12,167	8,829	24,622	27,886	63,694	9,360	-	23,038
Correction	-	-	-	-	2,350	-	47,210	-	487	-
Protective inspection and regulation	3,210	6,970	2,306	1,722	1,299	449	6,930	930	2,350	905
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	19,022	232	10,663	-	21,094	18,444	50,390	17,797	2,189	11,249
Capital outlay	10,018	-	-	-	6,364	-	7,720	10,460	144	-
Solid waste management	765	6,749	1,887	426	-	-	31,750	-	677	13,803
Parks and recreation	2,164	9,276	27,457	3,633	20,474	20,519	103,098	22,267	13,994	5,239
Housing and community development	22,186	8,219	24,280	4,625	7,222	9,499	38,611	1,299	2,666	37,472
Governmental administration:										
Financial administration	5,227	4,508	314	1,576	7,821	6,161	35,235	2,292	1,556	7,628
Judicial and legal	1,371	1,816	734	438	6,518	5,336	56,205	1,079	1,378	2,713
General public buildings	-	-	-	-	450	3,605	22,650	5,905	5,187	4,471
Other government administration	4,078	15,764	2,207	2,238	6,564	5,501	17,769	5,455	2,790	47,327
Interest on general debt	4,830	8,863	14,054	8,000	9,335	16,104	258,893	7,174	3,759	12,284
Other and unallocable	6,472	7,741	-	5,592	22,517	52,501	20,080	4,484	3,972	35,332
Utility and liquor store expenditure	10,681	33,653	29,283	7,186	32,426	484,683	85,721	90,257	628	16,202
Employee retirement expenditure ¹	-	-	-	-	5,853	-	55,470	168	4,741	-
Debt outstanding at end of fiscal year	134,419	157,992	278,347	84,784	269,554	844,443	5,105,793	189,615	60,268	356,253
Long-term debt outstanding	134,419	157,992	278,347	84,784	269,554	828,495	5,105,793	189,615	60,268	313,084
Education services	-	-	-	-	-	-	-	-	-	33,821
Public debt for private purposes	9,320	58,387	20,160	-	121,764	19,710	139,434	17,823	43,253	3,476
Utility	-	8,505	51,932	11,405	115,030	540,149	274,600	72,514	175	70,852
Long-term debt issued	33,885	50,070	-	-	17,334	141,239	818,534	35,894	12,015	28,555
Long-term debt retired	8,735	54,191	12,221	2,415	27,418	186,558	716,723	12,579	14,744	18,941
Cash and security holdings	146,215	156,104	117,775	57,747	355,736	268,675	3,344,835	215,922	120,311	162,237
Contributions to retirement systems ¹	-	-	-	-	2,669	-	45,425	84	1,142	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.
 (Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Connecticut - Con.				DC		Florida				
	Hartford	New Haven	Stamford	Waterbury	Washington	Clearwater	Coral Spring	FT Lauderdale	Hialeah	Hollywood	
	71	72	73	74	75	76	77	78	79	80	
Fiscal year ending	06/30	06/30	06/30	06/30	09/30	09/30	09/30	09/30	09/30	09/30	
Population (July 1999)	131,523	123,189	110,689	105,346	523,124	101,474	111,744	153,728	211,392	130,026	
Revenue, total	618,139	570,928	356,323	303,037	5,547,310	204,517	76,462	278,104	221,551	192,528	
General revenue	591,774	512,982	334,333	284,222	5,240,028	122,523	70,604	202,372	159,465	144,294	
Intergovernmental revenue	356,132	291,360	42,634	145,307	1,551,160	10,024	8,445	27,530	26,714	22,316	
Federal Government	46,080	14,887	184	8,778	1,498,703	4,701	252	10,822	13,000	3,832	
State government	310,052	276,473	42,450	136,529	-	2,804	7,951	12,841	13,714	14,447	
From local governments	-	-	-	-	52,457	2,519	242	3,867	-	4,037	
General revenue from own sources	235,642	221,622	291,699	138,915	3,688,868	112,499	62,159	174,842	132,751	121,978	
Taxes	183,917	152,260	237,764	119,464	2,973,583	53,604	40,239	101,195	81,201	59,237	
Property	180,881	147,870	233,708	118,289	679,550	20,575	16,263	56,540	34,965	29,148	
General sales	-	-	-	-	592,718	-	-	-	10,973	-	
Selective sales	-	441	-	-	341,384	30,408	19,056	38,060	30,084	25,650	
Income	-	-	-	-	1,169,751	-	-	-	-	-	
All other taxes	3,036	3,949	4,056	1,175	190,180	2,621	4,920	6,595	5,179	4,439	
Current charges	10,757	41,562	34,849	14,488	383,712	40,400	12,557	41,185	42,490	51,775	
Miscellaneous revenue	40,968	27,800	19,086	4,963	331,573	18,495	9,363	32,462	9,060	10,966	
Utility and liquor store revenue	-	-	-	12,630	65,389	35,224	5,858	56,060	14,351	12,385	
Employee retirement revenue ¹	26,365	57,946	21,990	6,185	241,893	46,770	-	19,672	47,735	35,849	
Expenditure, total	686,005	517,210	358,660	284,393	5,404,999	166,115	74,507	260,986	192,503	165,311	
By character and object:											
Intergovernmental expenditure	10,623	7,109	-	1,959	168,786	-	-	-	-	-	
Direct expenditure	675,382	510,101	358,660	282,434	5,236,213	166,115	74,507	260,986	192,503	165,311	
Current operation	524,197	405,444	291,208	231,112	3,977,125	151,440	54,976	206,785	138,103	130,103	
Capital outlay	97,101	55,801	38,204	18,866	365,715	340	14,401	21,845	21,388	10,125	
Construction	59,742	14,052	38,204	15,469	336,455	-	7,868	18,004	20,467	7,299	
Assistance and subsidies	-	-	-	264	143,878	-	-	-	-	-	
Interest on debt	10,811	16,085	11,791	3,376	254,068	6,887	5,130	7,414	4,464	7,344	
Insurance benefits and repayments	43,273	32,771	17,457	28,816	495,427	7,448	-	24,942	28,548	17,739	
Exhibit: Salaries and wages	287,207	224,483	170,049	172,177	1,492,649	66,757	27,615	101,311	56,729	82,590	
By function:											
General expenditure	642,732	484,439	341,203	248,258	4,798,466	107,347	66,133	193,335	152,822	130,862	
Current expenditure	545,631	428,638	302,999	229,392	4,464,595	107,013	52,488	174,118	131,434	120,737	
Capital outlay	97,101	55,801	38,204	18,866	333,871	334	13,645	19,217	21,388	10,125	
Education services:											
Education	297,240	222,456	138,577	135,071	776,773	-	-	-	-	-	
Elementary and secondary	297,240	222,456	138,577	135,071	694,345	-	-	-	-	-	
Higher education	-	-	-	-	82,428	-	-	-	-	-	
Libraries	5,868	389	-	1,620	23,347	4,300	44	-	1,094	-	
Social services and income maintenance:											
Public welfare	9,812	22,814	380	10,613	1,246,581	-	-	-	-	-	
Hospitals	-	-	7,247	-	262,553	-	-	-	-	-	
Health	8,895	3,110	3,825	4,878	247,185	-	2,837	-	-	-	
Transportation:											
Highways	16,747	13,872	8,600	5,071	100,959	5,995	3,644	4,247	8,423	7,942	
Capital outlay	120	-	-	764	86,410	26	397	2,129	3,742	2,290	
Air transportation	-	726	-	-	-	90	-	5,421	-	-	
Parking	2,680	7,852	799	949	3,344	2,041	-	6,663	-	1,621	
Other transportation	-	-	-	-	168,786	2,799	-	34	-	-	
Public safety:											
Police protection	32,993	24,185	29,564	22,450	313,224	23,248	20,395	55,780	28,589	37,452	
Fire protection	24,448	25,173	21,988	19,557	103,981	11,229	1,838	22,663	20,292	24,730	
Correction	-	-	-	-	292,724	-	-	2	-	-	
Protective inspection and regulation	2,640	2,135	1,348	511	41,391	1,763	2,520	6,570	358	2,117	
Environment and housing:											
Natural resources	-	-	-	-	-	-	-	-	-	-	
Sewerage	7,680	15,862	9,909	9,319	124,951	14,417	4,821	3,449	28,067	15,429	
Capital outlay	-	-	-	3,527	35,774	30	1,268	3,449	1,890	-	
Solid waste management	6,794	1,754	8,052	5,689	42,175	13,723	-	16,999	10,935	10,082	
Parks and recreation	3,757	12,242	12,315	6,063	153,670	10,590	10,818	26,225	7,842	8,419	
Housing and community development	46,720	8,882	2,951	4,609	60,199	1,573	-	10,121	7,954	2,932	
Governmental administration:											
Financial administration	6,454	6,354	3,693	3,213	237,762	3,228	3,438	8,909	1,871	4,437	
Judicial and legal	2,371	1,866	1,775	2,059	35,343	962	605	1,541	680	1,179	
General public buildings	6,631	2,696	3,744	1,432	76,180	2,375	-	350	17	-	
Other government administration	6,671	5,866	2,385	1,688	38,790	2,287	5,925	3,896	3,991	2,627	
Interest on general debt	10,811	16,085	11,791	2,441	253,888	689	3,323	6,132	4,193	529	
Other and unallocable	143,520	90,120	72,260	11,025	189,206	6,038	5,925	14,333	28,516	11,366	
Utility and liquor store expenditure	-	-	-	7,319	111,106	51,320	8,374	42,709	11,133	16,710	
Employee retirement expenditure ¹	43,273	32,771	17,457	28,816	431,859	7,448	-	24,942	28,548	17,739	
Debt outstanding at end of fiscal year	86,225	139,817	247,062	56,017	4,662,946	115,965	107,716	123,587	62,224	120,044	
Long-term debt outstanding	86,225	139,817	247,062	56,017	4,662,946	115,965	107,716	123,587	62,224	120,044	
Education services	-	40,778	-	7,261	-	-	-	-	-	-	
Public debt for private purposes	47,750	36,402	-	-	553,750	-	1,718	3,467	49,595	-	
Utility	-	-	-	7,840	2,519	104,958	29,635	21,630	4,140	113,585	
Long-term debt issued	-	-	50,000	-	1,080,797	9,552	34,275	25,970	-	700	
Long-term debt retired	6,395	44,008	13,743	6,279	1,035,501	5,967	26,454	29,126	3,348	1,803	
Cash and security holdings	974,744	495,867	440,927	81,620	6,422,815	471,615	57,927	593,429	542,746	427,789	
Contributions to retirement systems ¹	8,577	15,330	3,044	18,962	62,400	3,326	-	10,966	8,034	11,709	

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Florida - Con.						Georgia			
	Jacksonville	Miami	Orlando	St Petersburg	Tallahassee	Tampa	Atlanta	Augusta	Columbus	Macon
	81	82	83	84	85	86	87	88	89	90
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	12/31	12/31	06/30	06/30
Population (July 1999)	693,630	368,624	181,175	236,029	136,628	289,156	403,819	187,689	182,219	114,336
Revenue, total	2,143,597	503,300	372,369	349,082	434,213	529,716	1,313,940	226,012	246,294	111,300
General revenue	1,030,746	406,229	353,955	287,752	168,446	422,755	1,070,088	202,286	216,261	85,572
Intergovernmental revenue	139,160	73,182	54,444	56,530	16,503	57,414	154,164	22,655	20,441	31,348
Federal Government	30,397	31,468	7,228	7,072	4,833	19,427	58,096	4,991	6,203	3,399
State government	108,104	36,591	40,874	24,906	11,467	34,808	9,794	16,770	13,631	1,247
From local governments	659	5,123	6,342	24,552	203	3,179	86,274	894	607	26,702
General revenue from own sources	891,586	333,047	299,511	231,222	151,943	365,341	915,924	179,631	195,820	54,224
Taxes	469,590	216,951	125,326	97,354	49,680	148,809	232,726	116,369	139,772	32,893
Property	263,555	131,698	59,903	53,339	14,261	71,162	96,824	30,127	55,696	17,072
General sales	105,349	-	-	-	-	9,608	-	57,546	57,923	-
Selective sales	87,566	75,590	55,502	40,376	31,352	53,025	92,079	24,821	13,655	12,716
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	13,120	9,663	9,921	3,639	4,067	15,014	43,823	3,875	12,498	3,105
Current charges	200,195	67,258	112,238	88,490	64,439	146,745	496,300	30,155	34,298	9,808
Miscellaneous revenue	221,801	48,838	61,947	45,378	37,824	69,787	186,898	33,107	21,750	11,523
Utility and liquor store revenue	859,701	-	-	25,673	223,673	45,769	93,100	18,326	17,105	-
Employee retirement revenue ¹	253,150	97,071	18,414	35,657	42,094	61,192	150,752	5,400	12,928	25,728
Expenditure, total	1,889,039	406,872	369,407	317,051	432,401	486,922	1,355,315	203,939	202,397	76,802
By character and object:										
Intergovernmental expenditure	64,881	-	144	-	-	435	21,339	4,088	9,068	2,815
Direct expenditure	1,824,158	406,872	369,263	317,051	432,401	486,487	1,333,976	199,851	193,329	73,987
Current operation	1,079,164	289,711	249,735	230,736	299,081	300,887	646,164	133,141	155,410	58,955
Capital outlay	366,797	16,870	86,195	32,103	100,998	88,762	425,789	48,508	15,746	8,244
Construction	252,781	16,043	78,330	25,072	100,299	70,153	294,282	26,400	9,344	4,754
Assistance and subsidies	-	-	-	-	-	19,494	-	-	-	-
Interest on debt	301,301	33,411	21,582	33,689	18,176	36,586	124,193	14,491	13,847	2,745
Insurance benefits and repayments	76,896	66,880	11,751	20,523	14,146	40,758	137,830	3,711	8,326	4,043
Exhibit: Salaries and wages	259,984	166,400	119,023	109,222	102,929	177,627	379,445	66,556	66,597	37,831
By function:										
General expenditure	1,103,052	339,992	356,289	238,447	212,160	420,410	1,016,461	175,203	175,932	72,759
Current expenditure	849,263	323,122	271,336	218,773	150,748	332,350	683,742	134,473	160,186	64,515
Capital outlay	253,789	16,870	84,953	19,674	61,412	88,060	332,719	40,730	15,746	8,244
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	16,057	-	-	3,482	-	-	-	1,570	-	-
Social services and income maintenance:										
Public welfare	28,692	-	4,461	2,250	1,308	19,494	934	771	528	-
Hospitals	20,953	-	-	-	-	-	-	1,828	7,750	-
Health	22,903	-	-	-	170	-	-	10,182	9,568	461
Transportation:										
Highways	58,850	9,663	46,512	7,636	39,104	43,813	41,815	18,843	13,279	3,960
Capital outlay	33,369	2,084	32,353	161	29,645	28,315	1,861	11,377	1,603	379
Air transportation	38,778	-	-	1,038	8,472	-	209,166	10,192	2,371	602
Parking	2,426	8,441	9,898	4,270	1,412	37,702	-	163	-	93
Other transportation	107,151	-	5,019	1,677	-	414	-	-	-	1,371
Public safety:										
Police protection	133,563	79,884	61,817	47,440	28,047	94,173	108,051	24,215	24,272	12,739
Fire protection	76,215	42,837	29,666	20,754	14,726	34,078	62,255	13,287	13,142	14,287
Correction	42,718	-	-	-	-	-	25,585	12,645	13,318	323
Protective inspection and regulation	8,735	2,942	1,550	6,449	2,190	9,166	4,041	1,413	1,820	861
Environment and housing:										
Natural resources	895	-	-	-	-	-	1,743	178	1,106	-
Sewerage	120,605	14,013	65,772	24,851	33,249	44,042	116,360	9,412	8,167	440
Capital outlay	84,015	2,396	36,781	7,994	6,548	4,768	62,046	5,186	476	195
Solid waste management	52,603	16,755	16,216	28,874	15,174	32,346	31,950	5,802	7,007	3,619
Parks and recreation	35,773	17,508	32,583	35,922	12,603	33,266	63,213	13,090	16,852	4,507
Housing and community development	13,129	37,862	7,045	3,220	2,886	8,070	6,918	2,616	7,658	5,385
Governmental administration:										
Financial administration	23,419	10,779	14,638	4,275	4,584	6,962	12,363	4,616	4,751	580
Judicial and legal	21,114	2,947	2,176	1,799	1,494	1,725	20,120	7,713	8,678	1,019
General public buildings	23,515	-	8,595	1,216	1,232	1,783	7,009	2,394	2,720	2,614
Other government administration	13,766	13,694	7,365	7,194	25,010	3,657	36,747	13,049	7,129	9,776
Interest on general debt	166,429	33,411	21,582	30,208	9,456	35,353	97,710	9,812	5,584	2,745
Other and unallocable	74,763	49,256	21,394	5,892	11,043	14,366	170,481	11,412	20,232	7,377
Utility and liquor store expenditure	709,091	-	1,367	58,081	206,095	25,754	201,024	25,025	18,139	-
Employee retirement expenditure ¹	76,896	66,880	11,751	20,523	14,146	40,758	137,830	3,711	8,326	4,043
Debt outstanding at end of fiscal year	4,918,632	560,894	375,885	583,633	268,310	846,462	1,612,025	218,151	270,989	44,598
Long-term debt outstanding	4,918,632	560,894	375,885	583,633	268,310	846,462	1,612,025	218,151	270,989	44,598
Education services	-	-	-	-	-	-	-	-	-	3,570
Public debt for private purposes	1,366,216	114,254	-	230,977	48,249	31,759	161,812	111,981	25,574	8,803
Utility	2,581,559	-	-	67,270	121,461	46,298	504,760	90,783	136,530	-
Long-term debt issued	696,655	7,753	74,430	11,295	3,853	99,220	135,735	457	54,075	-
Long-term debt retired	825,019	29,837	58,250	28,062	14,049	83,080	166,502	9,334	29,707	2,335
Cash and security holdings	4,179,433	1,720,657	698,621	925,786	777,952	1,208,532	2,746,051	279,479	340,917	186,601
Contributions to retirement systems ¹	33,466	26,772	7,894	15,958	8,618	6,523	79,256	-	6,623	3,192

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Georgia - Con.		Hawaii			Idaho			Illinois			
	Savannah	Honolulu	Boise	Aurora	Chicago	Naperville	Peoria	Peoria Township	Rockford	Springfield		
	91	92	93	94	95	96	97	98	99	100		
Fiscal year ending	12/31	06/30	09/30	04/30	12/31	04/30	12/31	03/31	12/31	02/28		
Population (July 1999)	131,674	395,789	157,452	124,736	2,802,079	117,091	111,148	111,148	143,656	117,098		
Revenue, total	216,106	1,089,469	138,259	142,160	5,657,388	198,754	119,574	2,004	155,101	254,431		
General revenue	170,607	961,286	137,379	120,729	4,381,554	107,626	108,874	2,004	123,326	119,558		
Intergovernmental revenue	40,044	145,647	16,175	48,737	1,140,122	34,403	47,420	160	61,122	38,464		
Federal Government	7,718	83,116	6,416	1,141	338,245	1,277	3,395	-	9,658	-		
State government	3,833	61,547	9,754	46,728	801,639	32,800	44,025	160	50,186	37,943		
From local governments	28,493	984	5	868	238	326	-	-	1,278	521		
General revenue from own sources	130,563	815,639	121,204	71,992	3,241,432	73,223	61,454	1,844	62,204	81,094		
Taxes	63,223	512,514	57,929	54,903	1,899,210	43,800	40,302	1,746	45,192	33,036		
Property	36,343	402,827	49,410	30,583	677,426	26,408	12,316	1,746	35,561	13,559		
General sales	-	-	-	9,503	171,703	-	13,585	-	-	12,887		
Selective sales	20,169	63,288	3,539	9,205	859,417	15,610	13,038	-	5,117	5,700		
Income	-	-	-	-	-	-	-	-	-	-		
All other taxes	6,711	46,399	4,980	5,612	190,664	1,782	1,363	-	4,514	890		
Current charges	48,247	212,260	48,680	9,696	824,264	14,971	9,029	33	8,406	9,756		
Miscellaneous revenue	19,093	90,865	14,595	7,393	517,958	14,452	12,123	65	8,606	38,302		
Utility and liquor store revenue	23,548	128,183	880	18,631	293,233	85,005	-	-	15,423	125,059		
Employee retirement revenue ¹	21,951	-	-	2,800	982,601	6,123	10,700	-	16,352	9,814		
Expenditure, total	210,528	1,117,689	148,123	122,784	5,468,729	180,855	123,376	1,442	144,760	220,296		
By character and object:												
Intergovernmental expenditure	643	-	-	1,201	68,738	678	1,497	32	2,314	-		
Direct expenditure	209,885	1,117,689	148,123	121,583	5,399,991	180,177	121,879	1,410	142,446	220,296		
Current operation	152,585	835,995	106,543	88,488	3,166,200	145,996	80,139	1,202	111,896	168,854		
Capital outlay	40,652	192,497	39,821	19,032	1,025,376	26,603	26,675	12	15,457	34,998		
Construction	22,386	146,529	21,311	12,395	904,840	22,416	20,306	-	11,168	10,606		
Assistance and subsidies	-	-	-	-	-	-	-	196	-	-		
Interest on debt	10,627	89,197	1,759	9,715	519,542	6,649	6,764	-	4,725	10,999		
Insurance benefits and repayments	6,021	-	-	4,348	688,873	929	8,301	-	10,368	5,945		
Exhibit: Salaries and wages	60,394	408,870	65,547	59,367	2,200,255	61,710	42,849	526	56,763	127,972		
By function:												
General expenditure	171,478	904,701	142,266	107,910	4,500,449	87,933	115,075	1,442	120,911	102,203		
Current expenditure	142,285	760,360	103,732	90,080	3,570,827	75,146	88,400	1,430	105,454	88,517		
Capital outlay	29,193	144,341	38,534	17,830	929,622	12,787	26,675	12	15,457	13,686		
Education services:												
Education	-	-	-	-	753	-	-	-	-	-		
Elementary and secondary	-	-	-	-	753	-	-	-	-	-		
Higher education	-	-	-	-	-	-	-	-	-	-		
Libraries	-	-	3,708	6,441	80,927	5,761	3,897	-	5,656	3,619		
Social services and income maintenance:												
Public welfare	917	-	-	555	132,467	-	-	546	6,790	-		
Hospitals	-	-	-	-	-	-	-	-	-	-		
Health	-	15,484	510	1,069	137,579	-	-	-	212	2,532		
Transportation:												
Highways	7,688	69,877	1,114	7,705	521,535	18,584	13,914	-	18,537	17,043		
Capital outlay	1,022	24,679	623	1,179	316,777	8,705	6,093	-	10,135	2,663		
Air transportation	-	-	18,075	424	571,356	-	-	-	-	-		
Parking	2,085	6	932	825	1,794	763	10,330	-	887	1,169		
Other transportation	-	-	-	-	46,487	36	-	32	-	-		
Public safety:												
Police protection	24,616	153,271	21,061	27,583	1,004,208	17,412	16,589	-	27,010	19,974		
Fire protection	12,105	56,682	17,938	14,550	278,080	12,281	11,080	-	18,232	13,549		
Correction	2,533	-	-	-	-	-	-	-	-	-		
Protective inspection and regulation	3,110	-	3,823	2,076	30,542	1,636	2,187	-	1,509	-		
Environment and housing:												
Natural resources	-	822	-	-	-	-	-	-	-	-		
Sewerage	26,453	85,503	21,314	7,699	124,836	5,419	1,580	-	2,755	10,503		
Capital outlay	12,480	24,686	10,181	4,952	57,582	-	995	-	1,542	7,554		
Solid waste management	25,307	78,766	10,387	877	168,594	4,735	3,961	-	7,496	55		
Parks and recreation	12,174	80,924	17,499	3,482	47,629	2,401	4,281	-	612	2,634		
Housing and community development	9,677	38,239	3,474	1,724	174,511	507	15,562	-	7,206	6,027		
Governmental administration:												
Financial administration	3,536	23,262	5,107	1,485	62,342	4,876	2,484	773	2,787	2,643		
Judicial and legal	1,303	17,998	2,926	1,021	27,802	686	602	-	1,085	721		
General public buildings	109	15,843	869	4,663	64,707	2,684	1,126	-	-	1,805		
Other government administration	3,544	29,343	4,919	2,248	52,870	4,386	2,754	30	2,784	3,083		
Interest on general debt	6,161	86,862	1,759	8,508	499,617	4,411	6,764	-	3,082	6,941		
Other and unallocable	30,160	151,819	6,851	14,975	471,813	1,355	17,964	61	14,271	9,905		
Utility and liquor store expenditure	33,029	212,988	5,857	10,526	279,407	91,993	-	-	13,481	112,148		
Employee retirement expenditure ¹	6,021	-	-	4,348	688,873	929	8,301	-	10,368	5,945		
Debt outstanding at end of fiscal year	229,487	1,780,648	74,731	172,679	9,620,121	126,326	165,134	-	93,070	229,863		
Long-term debt outstanding	229,487	1,780,648	74,731	172,064	9,620,121	126,326	165,134	-	93,070	229,863		
Education services	-	-	-	-	2,625	-	-	-	-	-		
Public debt for private purposes	6,560	-	-	41,750	1,732,457	-	39,748	-	8,816	30,490		
Utility	89,467	38,900	-	18,905	544,610	45,236	-	-	29,860	117,745		
Long-term debt issued	24,312	723,167	4,908	45,308	1,683,475	23,190	24,772	-	9,800	-		
Long-term debt retired	30,686	563,328	3,316	39,413	841,262	34,641	7,884	-	12,604	13,688		
Cash and security holdings	276,940	956,633	84,599	197,287	13,510,043	253,468	259,203	1,493	294,620	244,672		
Contributions to retirement systems ¹	3,129	-	-	2,890	332,180	1,904	3,816	-	4,735	4,298		

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Indiana						Iowa		Kansas	
	Calumet Township	Evansville	Ft Wayne	Gary	Indianapolis	South Bend	Cedar Rapids	Des Moines	Kansas City	Overland Park
	101	102	103	104	105	106	107	108	109	110
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30	12/31	12/31
Population (July 1999)	134,519	122,779	185,716	108,469	741,304	99,417	114,563	191,293	141,297	139,685
Revenue, total	10,001	152,443	154,451	155,750	1,766,713	116,733	175,305	274,459	267,425	107,774
General revenue	10,001	134,110	128,235	152,918	1,396,873	100,516	156,622	248,864	267,425	107,774
Intergovernmental revenue	1,973	37,666	33,022	57,849	299,973	20,122	31,871	57,431	33,767	21,952
Federal Government	-	7,314	9,602	7,633	42,080	5,571	12,214	28,593	5,633	1,385
State government	1,973	27,889	22,041	46,586	250,862	14,551	18,746	28,562	13,672	10,829
From local governments	-	2,463	1,379	3,630	7,031	-	911	276	14,462	9,738
General revenue from own sources	8,028	96,444	95,213	95,069	1,096,900	80,394	124,751	191,433	233,658	85,822
Taxes	7,701	39,834	47,676	56,964	613,896	40,989	56,061	90,502	107,071	63,530
Property	7,700	28,741	36,438	55,490	489,342	35,637	51,206	82,005	63,643	15,554
General sales	-	-	-	-	-	-	-	-	26,872	32,304
Selective sales	-	-	-	-	34,150	368	3,148	6,836	15,088	9,898
Income	-	9,681	9,872	-	65,945	3,603	-	-	-	-
All other taxes	1	1,412	1,366	1,474	24,459	1,381	1,707	1,661	1,468	5,774
Current charges	101	37,863	38,295	19,096	272,626	27,999	49,950	61,813	26,164	6,373
Miscellaneous revenue	226	18,747	9,242	19,009	210,378	11,406	18,740	39,118	100,423	15,919
Utility and liquor store revenue	-	13,455	23,122	-	339,876	11,441	17,710	24,135	-	-
Employee retirement revenue ¹	-	4,878	3,094	2,832	29,964	4,776	973	1,460	-	-
Expenditure, total	12,066	151,191	155,614	153,727	1,975,150	136,883	184,561	262,111	274,563	96,143
By character and object:										
Intergovernmental expenditure	-	6,368	-	-	11,277	-	-	16,805	15,994	471
Direct expenditure	12,066	144,823	155,614	153,727	1,963,873	136,883	184,561	245,306	258,569	95,672
Current operation	11,881	93,791	125,158	119,561	1,339,230	95,701	112,011	176,778	135,411	64,199
Capital outlay	104	36,015	18,479	21,858	403,407	28,440	61,871	45,517	28,064	27,820
Construction	-	24,746	10,525	853	352,805	22,590	48,598	44,417	19,801	24,338
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	81	6,382	6,019	7,003	181,281	5,193	10,468	22,036	95,094	3,653
Insurance benefits and repayments	-	8,635	5,958	5,305	39,955	7,549	211	975	-	-
Exhibit: Salaries and wages	10,593	56,534	59,617	52,458	271,520	51,471	50,819	80,883	82,188	34,583
By function:										
General expenditure	12,066	121,085	133,750	148,422	1,607,329	113,836	164,725	228,035	274,563	96,143
Current expenditure	11,962	92,845	116,948	126,564	1,207,643	92,101	110,148	196,804	246,499	68,323
Capital outlay	104	28,240	16,802	21,858	399,686	21,735	54,577	31,231	28,064	27,820
Education services:										
Education	-	9	-	-	-	-	-	-	30	-
Elementary and secondary	-	9	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	30	-
Libraries	-	-	-	-	-	-	4,157	4,400	-	-
Social services and income maintenance:										
Public welfare	10,101	134	-	-	62,538	-	-	-	-	659
Hospitals	-	-	-	-	251,490	-	-	-	-	-
Health	-	2,399	1,201	3,699	48,023	1,957	920	2,820	3,382	457
Transportation:										
Highways	-	4,631	14,550	7,838	71,992	7,185	29,937	21,620	19,097	36,668
Capital outlay	-	-	3,432	643	39,390	1,101	16,667	-	4,719	22,703
Air transportation	-	6,198	-	3,377	106,151	669	10,981	8,929	-	-
Parking	-	9,823	699	-	2,668	17,117	4,008	2,874	-	-
Other transportation	-	-	-	-	-	-	-	2,644	887	-
Public safety:										
Police protection	-	18,768	28,179	14,334	129,750	18,061	17,481	31,243	31,543	19,894
Fire protection	451	14,119	17,137	11,942	47,432	12,266	10,011	16,540	31,157	9,318
Correction	-	-	-	-	41,360	-	-	-	1,162	-
Protective inspection and regulation	-	539	93	187	305	980	-	3,651	1,387	885
Environment and housing:										
Natural resources	-	1,116	-	-	9,076	-	-	-	-	-
Sewerage	-	20,781	21,424	31,133	94,917	8,887	28,040	38,365	10,541	-
Capital outlay	-	7,217	8,848	6,001	36,845	-	17,847	-	2,085	-
Solid waste management	-	522	5,510	916	27,529	2,713	15,063	10,533	2,595	-
Parks and recreation	332	10,361	10,554	5,934	135,351	19,890	14,377	12,453	7,782	8,852
Housing and community development	-	4,451	9,210	1,141	122,019	-	6,905	2,681	4,371	199
Governmental administration:										
Financial administration	-	650	3,962	6,013	112,911	2,596	1,717	555	7,389	4,899
Judicial and legal	-	496	458	1,132	45,651	549	408	1,131	5,998	3,354
General public buildings	-	-	-	743	3,714	401	-	1,796	4,604	1,853
Other government administration	743	775	2,791	2,614	10,567	769	1,640	2,126	7,387	4,851
Interest on general debt	81	5,538	4,825	7,003	166,023	3,879	10,468	19,495	95,094	3,653
Other and unallocable	358	19,775	13,157	50,416	117,862	15,917	8,612	44,179	40,157	601
Utility and liquor store expenditure	-	21,471	15,906	-	327,866	15,498	19,625	33,101	-	-
Employee retirement expenditure ¹	-	8,635	5,958	5,305	39,955	7,549	211	975	-	-
Debt outstanding at end of fiscal year	2,900	121,796	104,198	104,456	2,891,599	136,775	265,694	439,699	1,333,585	70,178
Long-term debt outstanding	1,500	121,796	104,198	104,456	2,809,080	136,775	265,694	439,699	1,333,585	58,378
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	3,446	73,247	125,555	-	36,329	15,723	1,198,140	12,458
Utility	-	13,645	21,845	-	300,405	25,300	-	47,230	-	-
Long-term debt issued	1,000	20,930	35,980	5,080	532,621	43,530	76,785	23,600	-	16,500
Long-term debt retired	3,425	5,520	9,852	6,903	357,245	9,435	20,669	25,409	44,468	8,076
Cash and security holdings	1,214	123,957	106,091	168,663	1,146,448	58,213	309,349	231,280	1,446,052	83,860
Contributions to retirement systems ¹	-	3,582	3,441	1,392	15,321	2,119	108	380	-	-

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Kansas - Con.		Kentucky				Louisiana				Maryland
	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Lafayette	New Orleans	Shreveport	Terrebonne Parish	Baltimore	
	111	112	113	114	115	116	117	118	119	120	
Fiscal year ending	12/31	12/31	06/30	06/30	12/31	10/31	12/31	12/31	12/31	06/30	
Population (July 1999)	118,977	329,211	241,749	255,045	371,352	113,615	465,538	188,319	29,964	645,593	
Revenue, total	152,171	448,423	355,965	490,381	547,058	294,084	810,458	277,891	277,356	2,696,393	
General revenue	134,340	302,583	312,489	410,855	482,728	167,169	714,335	225,021	237,973	2,135,890	
Intergovernmental revenue	19,673	78,923	35,708	129,591	44,127	18,924	111,567	42,223	46,025	1,164,293	
Federal Government	9,662	17,229	18,631	29,278	8,765	8,719	22,711	22,480	6,441	117,983	
State government	9,685	39,525	10,539	39,068	35,362	10,151	88,856	18,132	39,577	988,384	
From local governments	326	22,169	6,538	61,245	-	54	-	1,611	7	57,926	
General revenue from own sources	114,667	223,660	276,781	281,264	438,601	148,245	602,768	182,798	191,948	971,597	
Taxes	62,007	94,398	171,668	206,273	278,552	79,888	360,797	129,845	55,653	735,375	
Property	29,745	58,229	31,024	45,799	63,491	20,967	150,009	43,025	24,306	477,415	
General sales	24,870	-	-	-	147,526	52,761	126,899	67,779	28,915	-	
Selective sales	6,193	31,511	7,831	2,105	45,549	1,013	62,063	12,646	828	54,443	
Income	-	-	116,110	132,139	-	-	-	-	-	145,270	
All other taxes	1,199	4,658	16,703	26,230	21,986	5,147	21,826	6,395	1,604	58,247	
Current charges	31,634	60,002	82,715	35,343	107,168	34,530	167,918	36,572	118,143	122,132	
Miscellaneous revenue	21,026	69,260	22,398	39,648	52,881	33,827	74,053	16,426	18,152	114,090	
Utility and liquor store revenue	17,831	30,763	1,098	79,526	3,941	123,296	54,453	23,938	39,311	67,928	
Employee retirement revenue ¹	-	115,077	42,378	-	60,389	3,619	41,670	28,932	72	492,575	
Expenditure, total	171,214	352,967	305,585	348,365	543,302	320,554	894,549	291,738	283,764	2,269,533	
By character and object:											
Intergovernmental expenditure	-	-	-	-	658	225	-	-	-	4,182	
Direct expenditure	171,214	352,967	305,585	348,365	542,644	320,329	894,549	291,672	283,764	2,265,351	
Current operation	124,887	214,241	208,916	270,800	376,428	237,319	648,623	168,614	223,379	1,585,276	
Capital outlay	27,055	79,923	63,177	51,894	75,660	60,657	131,956	79,653	53,038	406,667	
Construction	23,953	70,365	49,488	51,894	67,834	44,020	131,905	65,069	45,634	371,250	
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-	
Interest on debt	19,272	31,668	16,045	25,671	44,280	19,505	66,149	25,084	7,296	78,869	
Insurance benefits and repayments	-	27,135	17,447	-	46,276	2,848	47,821	18,321	51	194,539	
Exhibit: Salaries and wages	62,287	85,048	97,786	125,424	146,437	64,853	377,728	92,212	75,708	920,553	
By function:											
General expenditure	138,835	296,589	282,749	304,436	489,685	184,336	742,126	241,378	245,842	1,983,362	
Current expenditure	123,950	222,455	219,572	252,542	414,025	127,398	657,754	170,589	200,771	1,612,973	
Capital outlay	14,885	74,134	63,177	51,894	75,660	56,938	84,372	70,789	45,071	370,389	
Education services:											
Education	-	-	277	-	-	-	-	-	1,749	780,137	
Elementary and secondary	-	-	277	-	-	-	-	-	1,749	780,137	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	-	5,337	7,515	11,987	11,685	2,592	6,065	-	1,221	18,669	
Social services and income maintenance:											
Public welfare	1,129	8,674	6,320	5,115	2,373	126	2,302	391	5,403	1,833	
Hospitals	-	-	-	-	37,227	-	-	-	120,160	-	
Health	8,363	2,889	5,374	1,829	10,852	1,409	23,551	278	1,385	78,534	
Transportation:											
Highways	14,913	69,371	24,186	17,608	64,230	36,444	53,478	21,561	9,409	124,383	
Capital outlay	6,157	52,247	9,459	-	19,151	27,632	35,030	12,293	2,832	45,671	
Air transportation	-	12,078	6,102	-	18,338	3,859	52,584	18,161	1,489	-	
Parking	2,967	621	329	4,947	387	307	4,532	427	95	9,371	
Other transportation	-	-	-	-	-	-	3,708	-	-	-	
Public safety:											
Police protection	19,828	36,884	31,659	50,655	55,296	31,312	103,213	29,026	11,336	216,353	
Fire protection	14,072	22,588	26,378	34,453	28,125	9,470	56,258	27,747	5,379	113,018	
Correction	-	672	32,933	-	17,305	10,300	56,000	-	8,693	-	
Protective inspection and regulation	972	3,980	3,097	-	3,111	1,930	2,586	2,427	709	4,923	
Environment and housing:											
Natural resources	-	-	-	-	-	-	-	-	10,315	-	
Sewerage	16,071	29,307	20,418	-	50,816	9,088	40,502	13,901	3,714	102,896	
Capital outlay	2,277	10,506	6,856	-	25,310	1,944	-	5,714	493	38,971	
Solid waste management	-	3,702	18,891	14,864	28,624	5,376	23,439	14,729	6,603	54,474	
Parks and recreation	9,336	25,156	17,296	27,217	18,014	15,327	23,578	14,135	17,873	44,801	
Housing and community development	8,683	22,196	13,580	20,533	20,810	11,577	70,220	18,738	7,026	105,285	
Governmental administration:											
Financial administration	3,684	2,943	5,072	5,039	10,312	9,164	25,061	12,342	5,094	30,221	
Judicial and legal	2,637	5,040	12,018	2,704	38,138	10,380	30,107	996	7,886	35,277	
General public buildings	4,305	2,364	6,971	2,858	6,359	693	25,235	15,855	1,529	22,625	
Other government administration	3,213	5,531	12,189	6,269	7,930	6,029	20,006	1,680	3,894	25,523	
Interest on general debt	17,737	28,640	16,045	21,834	44,279	10,499	65,063	19,722	5,436	74,495	
Other and unallocable	10,925	8,616	16,099	76,524	15,474	8,454	54,638	29,262	9,444	140,544	
Utility and liquor store expenditure	32,379	29,243	5,389	43,929	7,341	133,370	104,602	32,039	37,871	91,632	
Employee retirement expenditure ¹	-	27,135	17,447	-	46,276	2,848	47,821	18,321	51	194,539	
Debt outstanding at end of fiscal year	328,459	664,014	499,894	308,366	850,018	389,304	1,130,770	407,930	143,864	1,363,385	
Long-term debt outstanding	313,359	664,014	499,894	308,366	850,018	389,304	1,130,770	407,930	143,864	1,348,575	
Education services	-	-	-	-	-	-	-	-	-	87,054	
Public debt for private purposes	130,435	178,705	136,461	160,976	433,753	10,006	253,876	11,164	5,239	409,228	
Utility	42,755	61,663	-	65,590	7	151,790	21,355	116,777	39,400	182,139	
Long-term debt issued	71,032	85,570	147,845	48,850	132,375	49,920	198,020	124,408	84,069	80,269	
Long-term debt retired	60,468	87,952	19,283	71,406	180,777	32,450	265,105	37,866	52,782	62,119	
Cash and security holdings	210,114	1,011,798	731,775	481,185	1,216,485	331,589	1,236,983	353,102	271,123	5,186,918	
Contributions to retirement systems ¹	-	11,191	7,009	-	18,406	1,216	37,801	6,003	34	14,099	

See Footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Massachusetts					Michigan				
	Boston	Lowell	Springfield	Worcester	Ann Arbor	Detroit	Flint	Grand Rapids	Lansing	Livonia
	121	122	123	124	125	126	127	128	129	130
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	11/30
Population (July 1999)	555,447	101,075	148,144	166,535	109,967	970,196	131,668	185,437	127,825	101,358
Revenue, total	2,586,833	259,520	467,467	467,754	179,143	4,964,644	523,431	332,482	414,448	119,560
General revenue	2,293,965	246,601	443,110	402,889	137,291	3,485,419	474,900	213,239	180,088	93,297
Intergovernmental revenue	1,116,075	161,595	292,116	224,406	30,527	2,172,197	145,317	57,135	36,828	17,328
Federal Government	73,152	7,015	30,439	18,997	9,426	297,608	12,542	14,421	6,590	742
State government	1,040,637	154,580	261,677	205,409	20,798	1,852,893	127,116	40,466	30,137	16,586
From local governments	2,286	-	-	-	303	21,696	5,659	2,248	101	-
General revenue from own sources	1,177,890	85,006	150,994	178,483	106,764	1,313,222	329,583	156,104	143,260	75,969
Taxes	883,136	66,850	107,979	140,634	58,011	817,384	61,948	81,565	71,315	40,070
Property	820,467	65,345	105,298	138,622	53,862	375,940	60,330	27,520	43,791	37,675
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	38,331	480	964	614	-	50,924	-	-	-	-
Income	-	-	-	-	-	370,417	-	50,744	25,263	-
All other taxes	24,338	1,025	1,717	1,398	4,149	20,103	1,618	3,301	2,261	2,395
Current charges	184,632	15,388	39,634	30,077	34,888	306,762	252,263	56,627	44,729	23,085
Miscellaneous revenue	110,122	2,768	3,381	7,772	13,865	189,076	15,372	17,912	27,216	12,814
Utility and liquor store revenue	93,780	7,936	12,120	19,284	13,169	217,322	28,885	33,448	164,674	9,465
Employee retirement revenue ¹	199,088	4,983	12,237	45,581	28,683	1,261,903	19,646	85,795	69,686	16,798
Expenditure, total	2,403,482	270,183	504,080	494,081	166,784	4,452,657	465,237	268,407	378,256	107,730
By character and object:										
Intergovernmental expenditure	236,874	7,811	12,836	13,543	-	58,842	362	2,953	931	-
Direct expenditure	2,166,608	262,372	491,244	480,538	166,784	4,393,815	464,875	265,454	377,325	107,730
Current operation	1,605,495	220,931	412,083	364,903	115,970	3,113,246	392,657	191,768	277,211	82,069
Capital outlay	276,683	16,696	44,400	66,712	31,003	514,601	37,718	25,280	48,020	15,807
Construction	170,108	13,110	11,068	31,585	27,330	409,443	37,264	6,753	31,549	10,198
Assistance and subsidies	1,016	-	-	-	-	-	-	-	-	-
Interest on debt	49,520	10,200	10,024	16,715	6,931	193,214	8,747	25,308	21,088	4,078
Insurance benefits and repayments	233,894	14,545	24,737	32,208	12,880	572,754	25,753	23,098	31,006	5,776
Exhibit: Salaries and wages	957,457	118,510	233,239	244,549	46,335	1,577,273	185,326	85,655	57,228	34,105
By function:										
General expenditure	2,102,998	250,596	471,935	438,790	134,347	3,475,066	426,565	209,205	201,664	92,983
Current expenditure	1,842,705	235,256	427,535	380,229	107,850	3,061,232	392,448	190,483	153,644	77,176
Capital outlay	260,293	15,340	44,400	58,561	26,497	413,834	34,117	18,722	48,020	15,807
Education services:										
Education	704,279	146,227	269,010	259,225	-	1,475,237	-	-	-	-
Elementary and secondary	704,279	146,227	269,010	259,225	-	1,475,237	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	35,357	861	6,583	4,231	-	27,927	-	6,816	-	3,449
Social services and income maintenance:										
Public welfare	110,798	442	620	456	1,409	-	-	-	1,560	31
Hospitals	66,740	-	-	-	-	-	272,043	-	-	-
Health	265	1,647	1,265	4,145	-	103,058	-	-	-	-
Transportation:										
Highways	64,615	7,365	15,283	10,454	7,822	173,020	11,237	19,082	9,582	10,793
Capital outlay	14,279	5,088	6,826	3,525	298	64,356	-	183	2,518	3,457
Air transportation	-	-	-	2,890	-	6,698	-	-	-	-
Parking	4,305	1,243	377	-	13,138	18,399	75	5,870	3,597	-
Other transportation	60,466	584	1,513	1,434	-	-	-	1,478	-	-
Public safety:										
Police protection	229,752	15,592	31,485	32,841	17,130	294,177	31,857	34,291	18,129	16,437
Fire protection	123,267	12,713	19,547	29,378	9,689	97,847	22,101	18,368	12,798	8,420
Correction	75,964	-	-	-	-	1,971	872	1,423	393	-
Protective inspection and regulation	11,969	785	1,131	-	1,940	24,177	1,419	-	1,563	938
Environment and housing:										
Natural resources	963	-	704	-	974	-	-	-	-	-
Sewerage	109,450	6,793	22,915	14,905	17,340	249,723	18,898	24,535	21,083	12,198
Capital outlay	12,345	503	-	4,607	6,668	97,840	4,907	7,232	10,312	1,695
Solid waste management	42,522	5,321	2,749	3,757	5,756	82,796	4,033	12,340	4,518	10,184
Parks and recreation	75,382	2,619	4,828	4,635	4,180	106,417	9,354	8,602	14,294	4,016
Housing and community development	101,933	6,174	10,752	5,369	-	172,665	7,467	5,703	430	515
Governmental administration:										
Financial administration	33,309	1,698	8,337	3,367	3,872	85,184	4,990	6,181	3,066	1,604
Judicial and legal	11,272	605	874	1,027	3,517	64,647	5,367	8,665	4,106	2,610
General public buildings	8,598	787	6,564	4,028	723	11,303	1,209	-	1,894	1,226
Other government administration	15,530	2,005	3,255	4,569	2,899	42,308	3,367	7,158	3,131	2,579
Interest on general debt	49,520	9,869	10,024	12,789	4,553	154,600	8,695	14,442	19,543	3,769
Other and unallocable	166,742	27,266	54,119	39,290	38,637	282,912	23,581	34,251	81,977	14,214
Utility and liquor store expenditure	66,590	5,042	7,408	23,083	19,557	404,837	12,919	36,104	145,586	8,971
Employee retirement expenditure ¹	233,894	14,545	24,737	32,208	12,880	572,754	25,753	23,098	31,006	5,776
Debt outstanding at end of fiscal year	1,111,870	179,715	282,625	554,749	133,822	3,258,604	147,625	436,022	338,031	66,245
Long-term debt outstanding	1,111,870	174,515	202,416	495,379	133,822	3,212,058	147,625	436,022	338,031	66,245
Education services	57,534	144,978	28,010	74,861	-	514,356	-	-	-	-
Public debt for private purposes	-	-	-	-	-	1,000	-	3,927	45,930	-
Utility	-	5,884	-	71,027	40,315	679,166	1,015	146,940	28,721	4,475
Long-term debt issued	156,715	-	60,000	258,044	41,210	760,730	20,570	103,650	38,710	9,200
Long-term debt retired	196,884	11,061	10,470	23,048	9,530	407,510	10,420	43,625	31,329	7,340
Cash and security holdings	2,729,650	131,836	290,028	374,859	422,261	8,325,308	605,634	733,297	772,927	139,783
Contributions to retirement systems ¹	149,258	13,644	20,514	24,307	2,667	153,535	20,223	5,958	9,237	5,620

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Michigan - Con.		Minnesota		Mississippi	Missouri				Nebraska
	Sterling Heights	Warren	Minneapolis	St Paul	Jackson	Independence	Kansas	Springfield	St Louis	Lincoln
	131	132	133	134	135	136	137	138	139	140
Fiscal year ending	06/30	06/30	12/31	12/31	09/30	06/30	04/30	06/30	04/30	07/31
Population (July 1999)	124,339	142,455	351,731	257,284	188,419	116,832	441,574	142,898	339,316	213,088
Revenue, total	121,598	187,391	927,672	492,967	179,703	152,744	927,525	377,703	743,874	350,906
General revenue	86,704	143,318	670,340	463,268	163,482	72,017	757,427	153,287	643,387	189,703
Intergovernmental revenue	20,197	32,146	171,671	161,500	48,165	10,947	81,877	18,756	91,040	36,697
Federal Government	1,421	2,992	27,504	17,404	7,683	4,451	49,916	6,684	62,739	8,289
State government	18,556	28,976	141,774	133,779	38,685	5,069	22,886	9,177	27,978	26,599
From local governments	220	178	2,393	10,317	1,797	1,427	9,075	2,895	323	1,809
General revenue from own sources	66,507	111,172	498,669	301,749	115,317	61,070	675,550	134,531	552,347	153,006
Taxes	42,962	63,645	234,860	112,474	58,620	34,410	444,055	72,176	324,763	83,795
Property	40,198	61,418	182,088	73,702	50,497	6,787	73,004	10,271	53,912	31,626
General sales	-	-	-	10,543	-	18,479	88,868	50,445	92,520	38,368
Selective sales	-	-	37,250	19,876	6,587	6,242	113,585	8,015	79,197	-
Income	-	-	-	-	-	-	143,222	-	84,623	-
All other taxes	2,764	2,227	15,522	8,353	1,536	2,902	25,376	3,445	14,511	13,801
Current charges	5,342	25,954	159,708	102,020	44,738	13,170	148,385	35,858	166,769	44,218
Miscellaneous revenue	18,203	21,573	104,101	87,274	11,959	13,490	83,110	26,497	60,815	24,993
Utility and liquor store revenue	15,165	-	44,117	29,699	16,221	80,727	67,013	213,981	37,342	154,660
Employee retirement revenue ¹	19,729	44,073	213,215	-	-	-	103,085	10,435	63,145	6,543
Expenditure, total	103,937	145,125	803,261	536,422	185,896	144,939	804,532	316,290	751,642	319,568
By character and object:										
Intergovernmental expenditure	10,972	-	30,914	21,673	1,758	2,706	23,500	-	31,395	-
Direct expenditure	92,965	145,125	772,347	514,749	184,138	142,233	781,032	316,290	720,247	319,568
Current operation	62,767	109,992	415,387	325,304	123,124	107,468	591,953	257,428	464,403	244,800
Capital outlay	15,482	11,755	118,299	136,015	46,889	25,474	68,279	36,028	127,285	49,009
Construction	10,905	4,605	118,299	125,761	31,171	22,432	55,335	30,160	127,285	44,441
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	1,976	3,815	115,684	53,430	14,125	9,291	61,951	14,692	51,053	21,109
Insurance benefits and repayments	12,740	19,563	122,977	-	-	-	58,849	8,142	77,506	4,650
Exhibit: Salaries and wages	33,037	56,650	196,719	146,483	69,667	45,490	287,283	110,358	248,839	63,415
By function:										
General expenditure	82,164	125,562	631,387	495,461	163,935	79,117	692,853	131,248	630,102	179,093
Current expenditure	70,040	113,807	524,416	377,600	123,957	65,757	627,942	109,566	515,590	139,292
Capital outlay	12,124	11,755	106,971	117,861	39,978	13,360	64,911	21,682	114,512	39,801
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	1,898	2,323	19,257	11,028	1,290	-	-	-	-	5,630
Social services and income maintenance:										
Public welfare	-	-	-	-	3,521	-	-	3,861	-	-
Hospitals	-	-	-	-	-	-	49,128	-	-	11,973
Health	-	2	10,754	6,609	673	1,248	13,163	5,355	29,507	10,714
Transportation:										
Highways	8,572	11,579	36,468	59,906	12,057	10,391	35,259	18,075	15,309	27,142
Capital outlay	913	265	-	31,620	4,737	6,227	-	10,277	-	18,064
Air transportation	-	-	-	-	23,135	-	83,782	7,370	170,208	-
Parking	-	-	28,331	1,690	269	-	519	-	5,028	1,593
Other transportation	-	-	2,388	13,790	-	-	23,500	-	27,692	-
Public safety:										
Police protection	17,407	25,270	88,249	55,143	23,735	15,410	112,200	17,656	123,994	21,722
Fire protection	9,525	17,066	35,716	40,862	17,704	11,005	56,166	10,070	45,126	16,849
Correction	-	-	794	-	1,272	-	3,827	-	30,662	-
Protective inspection and regulation	2,433	1,518	10,749	7,610	1,606	879	6,102	1,389	7,950	1,159
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	4,910	22,024	49,333	27,143	21,941	10,629	33,718	13,260	3,027	16,949
Capital outlay	-	2,760	11,288	261	7,053	156	3,349	3,907	-	9,436
Solid waste management	3,426	6,360	22,292	11,715	8,944	42	15,163	7,889	18	4,898
Parks and recreation	1,735	4,437	67,975	86,117	7,913	2,799	65,470	8,270	7,779	11,732
Housing and community development	722	1,545	42,220	76,984	3,784	1,501	45,770	2,947	43,206	8,351
Governmental administration:										
Financial administration	2,259	3,409	9,225	12,487	4,593	2,916	13,253	1,847	20,464	1,781
Judicial and legal	2,646	4,914	3,266	4,597	2,996	1,011	7,156	2,534	35,305	1,382
General public buildings	2,327	1,249	-	4,172	1,185	2,495	4,520	3,287	7,362	163
Other government administration	1,788	3,888	12,421	10,991	3,277	3,077	30,219	5,274	7,724	2,675
Interest on general debt	1,976	3,815	113,528	52,426	8,720	6,519	58,368	6,743	49,675	3,743
Other and unallocable	20,540	16,163	78,421	12,191	15,320	9,195	35,570	15,421	66	30,637
Utility and liquor store expenditure	9,033	-	48,897	40,961	21,961	65,822	52,830	176,900	44,034	135,825
Employee retirement expenditure ¹	12,740	19,563	122,977	-	-	-	58,849	8,142	77,506	4,650
Debt outstanding at end of fiscal year	38,275	63,775	1,744,532	661,547	349,248	168,035	1,029,714	244,524	931,369	403,070
Long-term debt outstanding	38,275	63,775	1,744,532	628,047	349,248	168,035	1,029,714	244,524	931,369	403,070
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	636,686	182,852	22,702	91,667	204,523	17,250	36,035	-
Utility	-	-	47,435	24,807	88,916	64,388	131,775	129,976	45,485	311,575
Long-term debt issued	7,950	24,790	265,433	108,621	151,844	7,240	67,694	15,168	-	-
Long-term debt retired	5,855	15,150	337,425	225,135	37,987	11,542	131,234	43,839	37,176	18,553
Cash and security holdings	294,302	468,272	3,148,081	502,002	197,141	181,213	2,546,483	382,151	1,955,944	356,426
Contributions to retirement systems ¹	2,887	12,188	18,851	-	-	-	29,667	3,945	32,968	492

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Nebraska - Con.		Nevada		New Hampshire		New Jersey			New Mexico
	Omaha	Henderson	Las Vegas	Reno	Manchester	Elizabeth	Jersey City	Newark	Paterson	Albuquerque
	141	142	143	144	145	146	147	148	149	150
Fiscal year ending	07/31	06/30	06/30	06/30	12/31	06/30	12/31	12/31	06/30	06/30
Population (July 1999)	371,291	152,717	404,288	163,334	102,524	110,661	232,429	267,823	148,212	419,311
Revenue, total	369,064	205,780	466,184	172,287	241,641	147,528	468,909	685,485	193,266	709,673
General revenue	305,854	177,291	466,184	172,287	229,504	147,528	434,908	644,451	193,266	639,794
Intergovernmental revenue	49,367	54,667	193,021	52,119	45,674	57,854	202,909	289,867	98,033	213,770
Federal Government	8,494	841	6,900	4,737	15,776	8,935	47,459	123,786	42,256	44,615
State government	36,610	47,933	147,261	43,328	29,898	48,919	152,470	164,046	54,472	155,327
From local governments	4,263	5,893	38,860	4,054	-	-	2,980	2,035	1,305	13,828
General revenue from own sources	256,487	122,624	273,163	120,168	183,830	89,674	231,999	354,584	95,233	426,024
Taxes	194,402	48,716	121,154	68,470	131,759	51,123	115,900	179,651	67,273	205,196
Property	78,417	25,888	59,306	41,419	128,643	46,030	107,000	136,678	67,273	68,552
General sales	84,400	-	-	-	-	-	-	-	-	104,854
Selective sales	17,022	10,470	28,963	10,716	-	-	-	12,864	-	22,253
Income	-	-	-	-	-	-	-	28,565	-	-
All other taxes	14,563	12,358	32,885	16,335	3,116	5,093	8,900	1,544	-	9,537
Current charges	50,004	26,630	102,894	27,135	43,289	18,122	58,969	67,891	18,239	160,352
Miscellaneous revenue	12,081	47,278	49,115	24,563	8,782	20,429	57,130	107,042	9,721	60,476
Utility and liquor store revenue	-	28,489	-	-	12,137	-	22,991	41,028	-	69,879
Employee retirement revenue ¹	63,210	-	-	-	-	-	11,010	6	-	-
Expenditure, total	317,576	194,001	421,557	181,391	302,377	138,328	365,939	689,169	216,079	716,636
By character and object:										
Intergovernmental expenditure	4,302	370	77,110	8,399	3,179	-	24,562	34,730	-	-
Direct expenditure	313,274	193,631	344,447	172,992	299,198	138,328	341,377	654,439	216,079	716,636
Current operation	220,997	130,151	239,983	131,744	193,810	120,951	258,965	545,793	184,995	480,998
Capital outlay	52,350	38,109	88,812	27,951	98,754	9,598	50,854	79,323	17,625	163,183
Construction	45,510	16,514	87,597	11,442	96,851	3,539	38,047	73,469	13,048	131,556
Assistance and subsidies	-	-	-	-	449	-	990	-	9,533	-
Interest on debt	13,253	25,371	15,652	13,297	6,185	7,779	25,439	29,323	3,926	72,455
Insurance benefits and repayments	26,674	-	-	-	-	-	5,129	-	-	-
Exhibit: Salaries and wages	132,862	63,419	127,266	63,074	100,441	56,475	158,000	177,443	77,608	236,283
By function:										
General expenditure	290,902	166,483	421,557	181,391	292,376	138,328	337,535	657,468	216,079	597,093
Current expenditure	238,552	128,374	332,745	153,440	193,622	128,730	286,681	580,649	198,454	480,823
Capital outlay	52,350	38,109	88,812	27,951	98,754	9,598	50,854	76,819	17,625	116,270
Education services:										
Education	-	-	-	-	93,710	-	-	-	36,178	-
Elementary and secondary	-	-	-	-	93,710	-	-	-	36,178	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	13,254	-	289	2	1,977	2,652	7,365	9,014	1,361	12,900
Social services and income maintenance:										
Public welfare	-	-	646	-	939	-	4,890	20,002	11,783	4,661
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	-	-	1,892	1,157	2,569	2,891	3,950	17,570	7,606	10,044
Transportation:										
Highways	41,687	10,023	46,432	9,897	12,221	10,736	10,500	15,180	9,338	35,779
Capital outlay	10,243	5,538	26,730	3,833	573	1,814	2,500	4,409	3,655	23,185
Air transportation	-	-	-	-	82,534	-	-	-	-	38,426
Parking	5,822	-	2,126	2,518	1,611	1,457	2,845	-	2,561	2,943
Other transportation	-	-	839	-	-	-	-	-	-	-
Public safety:										
Police protection	50,828	22,073	69,133	42,534	14,046	27,832	70,100	101,608	35,974	99,152
Fire protection	38,763	19,638	49,613	20,415	13,512	16,288	10,000	46,822	20,485	35,102
Correction	4,302	4,820	14,862	2,004	-	-	-	-	-	27,298
Protective inspection and regulation	2,136	4,522	10,731	3,898	849	1,199	1,985	1,713	1,009	6,046
Environment and housing:										
Natural resources	-	1,063	-	-	1	-	-	-	-	-
Sewerage	29,502	10,217	24,340	21,441	5,246	16,421	28,281	54,905	10,426	31,581
Capital outlay	10,899	-	1,164	6,505	55	3,541	8,191	250	2,762	8,071
Solid waste management	13,524	-	-	-	4,814	6,992	32,834	20,525	10,075	38,045
Parks and recreation	30,397	24,070	48,800	12,336	5,258	758	8,425	15,753	2,366	73,816
Housing and community development	7,931	2,166	37,974	8,851	2,532	13,342	46,861	180,194	20,835	33,760
Governmental administration:										
Financial administration	3,471	10,409	13,594	4,176	4,469	2,345	9,100	14,056	2,731	14,471
Judicial and legal	2,655	1,575	15,740	4,786	558	1,530	14,100	7,001	1,573	4,132
General public buildings	5,133	6,552	13,984	1,926	4,084	2,099	6,150	24,104	2,964	6,688
Other government administration	3,099	10,383	18,878	5,092	2,747	1,694	3,400	14,078	961	8,315
Interest on general debt	13,253	21,193	15,652	13,297	5,840	7,779	22,589	26,579	3,926	52,284
Other and unallocable	25,145	17,779	36,032	27,061	32,859	22,313	54,160	88,364	33,927	61,650
Utility and liquor store expenditure	-	27,518	-	-	10,001	-	23,275	31,701	-	119,543
Employee retirement expenditure ¹	26,674	-	-	-	-	-	5,129	-	-	-
Debt outstanding at end of fiscal year	237,161	512,878	278,075	210,541	319,898	125,441	374,918	412,589	95,103	1,051,852
Long-term debt outstanding	233,155	504,936	278,075	210,541	319,898	123,441	329,853	412,589	86,799	1,051,852
Education services	-	-	-	-	41,243	2,750	116,220	81,698	8,529	-
Public debt for private purposes	-	-	-	94,218	-	-	-	188,250	-	239,352
Utility	-	147,792	-	-	32,283	-	42,738	46,691	10,185	294,977
Long-term debt issued	74,505	207,552	52,144	6,571	124,275	26,529	40,025	-	-	233,010
Long-term debt retired	45,495	83,796	28,310	11,457	17,876	28,907	14,667	79,543	11,657	283,036
Cash and security holdings	614,680	452,123	311,553	215,161	132,311	40,324	302,870	518,505	30,331	692,110
Contributions to retirement systems ¹	14,502	-	-	-	-	-	1,000	-	-	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	New York									
	Albany	Amherst	Babylon	Brookhaven	Buffalo	Hempstead	Huntington	Islip	New York	N Hempstead
	151	152	153	154	155	156	157	158	159	160
Fiscal year ending	12/31	12/31	12/31	12/31	06/30	12/31	12/31	12/31	06/30	12/31
Population (July 1999)	94,305	110,788	208,290	424,390	300,717	732,138	198,206	310,630	7,420,166	213,943
Revenue, total	99,736	109,047	142,440	200,572	890,967	372,420	152,206	229,814	56,588,007	156,977
General revenue	99,736	108,247	141,216	200,427	857,890	362,969	147,727	228,206	45,993,868	145,203
Intergovernmental revenue	42,777	31,116	16,842	14,813	632,475	85,832	6,711	27,905	17,476,983	12,865
Federal Government	-	16,490	10,989	8,198	52,219	33,988	1,082	7,972	2,171,087	-
State government	16,006	2,418	4,729	6,602	494,472	15,302	5,335	8,618	15,218,539	2,813
From local governments	26,771	12,208	1,124	13	85,784	36,542	294	11,315	87,357	10,052
General revenue from own sources	56,959	77,131	124,374	185,614	225,415	277,137	141,016	200,301	28,516,885	132,338
Taxes	37,229	60,676	48,652	96,451	118,273	219,088	102,919	92,127	21,533,287	77,739
Property	32,257	57,277	42,501	81,233	96,304	199,013	90,429	82,877	7,703,253	69,808
General sales	-	-	-	-	-	-	-	-	3,204,138	-
Selective sales	2,565	346	1,035	2,857	16,058	3,302	1,477	2,142	960,777	225
Income	-	-	-	-	-	-	-	-	8,384,328	-
All other taxes	2,407	3,053	5,116	12,361	5,911	16,773	11,013	7,108	1,280,791	7,706
Current charges	4,354	4,133	30,141	71,089	68,682	27,719	28,166	7,103	4,987,428	21,752
Miscellaneous revenue	15,376	12,322	45,581	18,074	38,460	30,330	9,931	37,131	1,996,170	32,847
Utility and liquor store revenue	-	800	1,224	145	33,077	9,451	4,479	1,608	2,646,794	11,774
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	7,947,345	-
Expenditure, total	108,041	99,978	131,654	198,534	980,560	415,792	138,335	211,935	54,099,703	147,864
By character and object:										
Intergovernmental expenditure	12	-	-	-	16,820	-	2,478	-	3,544,574	-
Direct expenditure	108,029	99,978	131,654	198,534	963,740	415,792	135,857	211,935	50,555,129	147,864
Current operation	89,412	84,254	95,901	142,865	855,352	330,609	112,913	178,329	34,501,707	94,122
Capital outlay	7,476	7,750	3,315	33,185	77,623	49,124	13,051	19,764	5,596,019	32,943
Construction	6,304	5,262	1,673	31,254	59,687	48,370	10,913	19,481	4,409,382	30,957
Assistance and subsidies	-	-	9,491	5,288	40	3,600	-	-	1,569,885	292
Interest on debt	11,069	7,974	22,947	17,196	30,725	32,459	9,893	13,842	3,745,797	20,507
Insurance benefits and repayments	72	-	-	-	-	-	-	-	5,141,721	-
Exhibit: Salaries and wages	46,918	33,200	26,130	39,220	473,749	125,103	43,179	43,140	18,437,043	33,848
By function:										
General expenditure	107,969	99,030	130,854	198,026	951,686	401,106	129,390	209,004	44,139,938	127,858
Current expenditure	100,493	91,280	127,543	164,841	874,063	352,803	118,300	189,277	39,189,984	98,933
Capital outlay	7,476	7,750	3,311	33,185	77,623	48,303	11,090	19,727	4,949,954	28,925
Education services:										
Education	-	-	-	-	498,623	-	-	-	11,353,170	-
Elementary and secondary	-	-	-	-	498,623	-	-	-	11,256,817	-
Higher education	-	-	-	-	-	-	-	-	96,353	-
Libraries	2,156	-	1,028	-	-	5,868	4,279	3,066	205,638	-
Social services and income maintenance:										
Public welfare	36	528	9,491	5,362	67	3,600	419	413	7,550,851	292
Hospitals	-	-	-	-	-	-	-	-	3,402,375	-
Health	157	256	1,926	3,259	2,421	4	1,767	4,212	826,936	90
Transportation:										
Highways	7,855	9,553	7,983	24,226	37,388	49,571	18,584	25,322	1,152,421	28,753
Capital outlay	2,527	1,669	255	10,532	13,916	25,372	5,029	14,765	779,728	21,055
Air transportation	-	-	-	465	-	-	-	3,314	-	-
Parking	-	-	21	492	4,156	845	200	5	20,475	314
Other transportation	-	-	-	-	-	-	2,478	606	728,294	-
Public safety:										
Police protection	26,029	11,764	519	3,273	60,638	5,141	1,449	2,777	3,018,386	9,122
Fire protection	21,342	3,713	9,622	473	46,201	3,165	657	1,149	1,079,431	4,075
Correction	34	-	-	-	-	-	-	-	1,306,250	-
Protective inspection and regulation	-	1,410	944	2,431	5,521	4,793	1,047	1,467	126,123	613
Environment and housing:										
Natural resources	54	2,136	524	888	-	6,043	688	843	-	-
Sewerage	-	13,832	120	-	-	865	2,820	-	1,015,018	7,728
Capital outlay	-	2,553	-	-	-	-	708	-	810,194	2,368
Solid waste management	4,871	4,992	44,395	55,992	12,959	106,773	39,426	31,500	764,911	18,072
Parks and recreation	6,537	5,872	7,696	16,132	6,552	56,901	9,413	9,810	492,348	13,205
Housing and community development	-	1,605	-	630	62,842	19,665	1,299	27,465	2,390,562	-
Governmental administration:										
Financial administration	1,416	1,844	2,558	5,789	6,718	6,576	3,037	3,030	289,705	2,623
Judicial and legal	775	877	1,364	2,165	2,047	2,111	1,924	773	404,796	1,383
General public buildings	1,874	1,000	2,296	2,770	25,265	-	8,119	1,654	346,541	563
Other government administration	2,275	1,229	1,684	3,047	5,605	7,466	3,033	27,909	161,406	5,650
Interest on general debt	11,069	7,888	22,805	17,114	24,271	31,733	8,771	13,741	3,107,921	18,971
Other and unallocable	21,489	30,531	15,878	53,518	150,412	89,986	19,980	49,948	4,396,380	16,404
Utility and liquor store expenditure	-	948	800	508	28,874	14,686	8,945	2,931	4,818,044	20,006
Employee retirement expenditure ¹	72	-	-	-	-	-	-	-	5,141,721	-
Debt outstanding at end of fiscal year	175,034	120,509	407,014	315,885	522,538	535,365	153,936	246,958	53,044,902	456,153
Long-term debt outstanding	173,759	111,694	407,014	315,885	453,461	505,627	151,593	202,048	52,042,339	425,797
Education services	-	-	-	-	118,732	-	-	-	7,231,245	-
Public debt for private purposes	94,687	69,619	205,854	72,987	-	206,094	36,210	79,766	4,097,126	-
Utility	-	1,119	2,625	1,358	103,768	36,301	19,986	1,910	13,701,392	40,836
Long-term debt issued	28,125	27,780	10,944	70,870	89,933	152,657	42,943	31,655	12,390,168	88,602
Long-term debt retired	11,914	9,606	35,243	52,758	47,000	64,913	47,214	47,874	9,640,475	25,002
Cash and security holdings	107,137	108,568	222,263	141,534	269,762	325,629	146,312	190,038	91,434,133	58,155
Contributions to retirement systems ¹	17	-	-	-	-	-	-	-	1,464,141	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	New York - Con.					North Carolina				
	Oyster Bay	Rochester	Smithtown	Syracuse	Yonkers	Charlotte	Durham	Greensboro	Raleigh	Winston Salem
	161	162	163	164	165	166	167	168	169	170
Fiscal year ending	12/31	06/30	12/31	12/31	06/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	296,960	216,887	117,392	152,215	190,153	504,637	153,513	197,910	259,423	164,316
Revenue, total	195,429	787,727	69,828	385,559	635,864	821,490	195,864	289,908	279,442	235,779
General revenue	179,929	757,284	67,819	374,729	626,571	750,804	181,603	260,731	263,483	200,728
Intergovernmental revenue	21,847	469,153	5,254	286,403	343,783	172,430	46,482	68,444	77,777	53,253
Federal Government	1,393	19,019	1,529	17,226	9,949	38,963	6,571	8,219	9,621	7,440
State government	10,588	361,432	2,235	222,008	333,385	66,205	16,012	26,122	27,636	24,388
From local governments	9,866	88,702	1,490	47,169	449	67,262	23,899	34,103	40,520	21,425
General revenue from own sources	158,082	288,131	62,565	88,326	282,788	578,374	135,121	192,287	185,706	147,475
Taxes	108,192	195,370	50,784	28,806	244,477	278,125	69,094	97,539	102,072	70,124
Property	96,447	178,901	45,412	22,864	161,093	207,103	59,811	86,240	83,734	63,144
General sales	-	-	-	-	35,822	-	-	-	-	-
Selective sales	1,282	12,850	871	3,121	7,403	30,282	1,163	3,360	680	456
Income	-	-	-	-	23,829	-	-	-	-	-
All other taxes	10,463	3,619	4,501	2,821	16,330	40,740	8,120	7,939	17,658	6,524
Current charges	43,999	58,016	8,353	36,194	15,141	201,442	51,558	65,565	47,111	59,131
Miscellaneous revenue	5,891	34,745	3,428	23,326	23,170	98,807	14,469	29,183	36,523	18,220
Utility and liquor store revenue	15,500	30,443	2,009	10,830	9,293	45,337	14,261	29,177	15,959	28,186
Employee retirement revenue ¹	-	-	-	-	-	25,349	-	-	-	6,865
Expenditure, total	192,948	753,184	63,580	416,765	574,168	767,030	196,144	287,128	287,761	231,446
By character and object:										
Intergovernmental expenditure	-	19,660	-	2,245	8,919	9,919	-	1,117	775	613
Direct expenditure	192,948	733,524	63,580	414,520	565,249	757,111	196,144	286,011	286,986	230,833
Current operation	147,394	646,710	56,981	361,644	500,942	436,143	148,262	229,963	188,371	174,893
Capital outlay	29,462	68,101	4,193	27,751	46,759	232,260	31,433	43,180	85,431	37,038
Construction	28,527	60,604	2,637	21,768	26,974	183,083	20,990	36,460	67,598	30,683
Assistance and subsidies	-	-	773	-	-	-	-	-	-	-
Interest on debt	16,092	18,713	1,633	24,925	17,548	78,259	16,449	12,868	13,184	15,009
Insurance benefits and repayments	-	-	-	200	-	10,449	-	-	-	3,893
Exhibit: Salaries and wages	60,846	388,032	25,336	215,080	319,555	195,914	57,658	92,952	92,694	73,806
By function:										
General expenditure	174,024	735,618	61,366	406,611	564,780	581,609	166,198	231,421	236,408	170,690
Current expenditure	145,320	667,537	57,382	381,083	518,449	466,470	147,373	215,447	182,225	156,400
Capital outlay	28,704	68,081	3,984	25,528	46,331	115,139	18,825	15,974	54,183	14,290
Education services:										
Education	-	417,681	-	218,417	320,630	-	-	-	-	-
Elementary and secondary	-	417,681	-	218,417	320,630	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	5,151	-	6,317	4,458	-	9,452	-	-
Social services and income maintenance:										
Public welfare	18	1,217	773	-	-	-	-	-	1,381	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	-	-	981	-	-	2,866	22	85	-	-
Transportation:										
Highways	22,434	20,983	12,619	20,557	4,795	58,462	13,276	14,248	25,735	18,324
Capital outlay	10,883	13,834	2,163	9,841	3,927	16,433	5,820	3,467	15,924	5,925
Air transportation	-	-	-	8,157	-	69,805	13	-	13	-
Parking	1,307	2,186	-	-	2,275	815	955	939	5,026	2,134
Other transportation	-	-	348	-	-	-	-	-	-	-
Public safety:										
Police protection	574	50,527	992	27,297	49,817	101,776	26,128	39,013	32,001	34,047
Fire protection	3,489	32,680	5	22,587	36,739	46,636	13,973	21,002	18,168	13,053
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	2,386	4,309	944	2,074	1,930	-	2,468	3,006	5,207	2,661
Environment and housing:										
Natural resources	2,491	-	406	100	-	28,314	1,308	7,679	1,249	3,966
Sewerage	1,684	1,454	-	2,818	2,982	31,613	16,063	18,721	18,876	19,174
Capital outlay	20	914	-	65	1,721	-	-	-	-	-
Solid waste management	45,626	17,061	15,455	7,412	13,626	26,433	25,140	18,760	15,640	21,411
Parks and recreation	19,886	25,797	3,597	3,206	7,772	36,039	12,191	36,112	33,458	13,685
Housing and community development	1,362	13,167	201	6,706	-	26,242	8,976	11,660	8,696	9,726
Governmental administration:										
Financial administration	3,683	4,529	1,925	3,770	4,911	6,987	2,656	2,792	3,948	2,787
Judicial and legal	1,108	2,421	566	1,330	5,469	1,175	695	640	585	537
General public buildings	4,105	5,351	2,612	5,693	4,789	4,312	1,693	9,087	3,012	339
Other government administration	3,909	6,165	1,216	1,684	4,691	8,950	8,284	5,564	3,930	4,444
Interest on general debt	15,720	16,665	1,596	24,627	16,221	64,020	13,056	12,280	7,973	8,246
Other and unallocable	44,242	113,425	11,979	50,176	81,816	62,706	19,301	20,381	51,510	16,156
Utility and liquor store expenditure	18,924	17,566	2,214	9,954	9,388	174,972	29,946	55,707	51,353	56,863
Employee retirement expenditure ¹	-	-	-	200	-	10,449	-	-	-	3,893
Debt outstanding at end of fiscal year	333,114	357,636	48,714	360,731	317,661	1,454,836	298,405	274,256	261,122	263,789
Long-term debt outstanding	246,982	212,676	42,851	351,556	317,661	1,454,836	298,405	274,256	261,122	263,789
Education services	-	88,321	-	81,959	140,779	-	-	-	-	-
Public debt for private purposes	-	-	-	74,382	60,927	10,109	-	-	-	2,400
Utility	9,904	33,253	649	8,987	22,982	257,322	58,570	8,920	49,505	59,012
Long-term debt issued	21,926	731	-	132,608	89,250	471,360	37,284	-	58,983	18,000
Long-term debt retired	42,284	38,540	2,839	73,103	53,348	320,823	13,010	11,209	28,973	19,681
Cash and security holdings	39,253	167,027	22,323	153,547	310,794	937,004	171,688	219,934	331,272	154,097
Contributions to retirement systems ¹	-	-	-	27	-	3,870	-	-	-	574

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Ohio						Oklahoma		Oregon	
	Akron	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Oklahoma	Tulsa	Eugene	Portland
	171	172	173	174	175	176	177	178	179	180
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30	06/30	06/30
Population (July 1999)	215,712	336,400	495,817	670,234	167,475	312,174	472,221	381,393	128,240	503,891
Revenue, total	321,994	931,311	1,118,870	1,010,725	318,754	341,564	720,785	628,510	273,157	779,779
General revenue	290,087	614,667	812,218	874,706	281,563	314,882	614,186	558,340	154,729	712,768
Intergovernmental revenue	62,659	167,926	172,729	130,415	43,717	57,431	72,964	51,730	25,019	110,838
Federal Government	19,697	48,637	59,759	45,858	20,169	19,099	46,924	23,257	6,120	41,855
State government	39,177	49,507	112,970	78,791	23,013	36,408	25,161	12,612	8,993	33,289
From local governments	3,785	69,782	-	5,766	535	1,924	879	15,861	9,906	35,694
General revenue from own sources	227,428	446,741	639,489	744,291	237,846	257,451	541,222	506,610	129,710	601,930
Taxes	129,700	329,364	363,568	451,750	125,014	174,048	315,363	237,255	58,331	347,725
Property	25,165	55,806	59,771	29,546	16,431	15,195	29,827	25,461	49,204	222,291
General sales	-	-	-	-	-	-	254,757	188,104	-	-
Selective sales	1,056	5,496	23,364	10,274	475	30	23,161	18,916	3,501	46,952
Income	95,408	239,700	261,116	385,400	106,456	144,505	-	-	-	-
All other taxes	8,071	28,362	19,317	26,530	1,652	14,318	7,618	4,774	5,626	78,482
Current charges	58,352	53,215	132,995	216,587	79,429	57,840	168,772	168,053	46,072	163,823
Miscellaneous revenue	39,376	64,162	142,926	75,954	33,403	25,563	57,087	101,302	25,307	90,382
Utility and liquor store revenue	31,907	81,594	306,652	136,019	37,191	26,682	58,963	66,904	118,428	65,716
Employee retirement revenue ¹	-	235,050	-	-	-	-	47,636	3,266	-	1,295
Expenditure, total	362,603	792,294	1,119,986	1,028,454	303,065	358,241	609,452	624,492	291,687	930,066
By character and object:										
Intergovernmental expenditure	2,423	29,796	3,107	17,482	6,662	8,050	-	-	1,638	7,702
Direct expenditure	360,180	762,498	1,116,879	1,010,972	296,403	350,191	609,452	624,492	290,049	922,364
Current operation	226,761	482,088	765,705	698,917	248,920	245,801	418,968	399,620	218,645	540,968
Capital outlay	113,032	203,803	248,273	230,728	25,198	83,161	133,985	159,840	56,710	257,091
Construction	92,869	172,842	208,661	187,108	21,538	46,762	98,937	85,352	49,030	169,300
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	20,387	15,134	102,901	81,327	22,285	21,229	48,100	60,754	14,694	71,368
Insurance benefits and repayments	-	61,473	-	-	-	-	8,399	4,278	-	52,937
Exhibit: Salaries and wages	102,670	181,691	-	331,400	147,416	179,798	195,391	151,496	85,091	223,162
By function:										
General expenditure	317,273	637,664	777,586	883,305	268,803	330,086	531,589	530,189	151,501	783,822
Current expenditure	219,783	472,492	631,147	686,862	243,633	253,057	413,529	399,065	125,860	558,329
Capital outlay	97,490	165,172	146,439	196,443	25,170	77,029	118,060	131,124	25,641	225,493
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	3,556	-
Social services and income maintenance:										
Public welfare	-	-	1,631	-	424	-	-	10,306	-	2,109
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	12,168	30,153	31,021	33,572	-	10,543	-	18,000	4,990	-
Transportation:										
Highways	28,881	79,476	43,386	79,954	28,144	37,029	40,008	15,000	7,362	105,085
Capital outlay	19,160	56,989	12,929	54,840	652	22,038	19,021	-	620	37,341
Air transportation	836	1,392	145,537	81,613	14,707	-	27,668	45,429	3,099	-
Parking	14,501	5,094	1,843	810	2,015	330	4,532	999	2,438	3,212
Other transportation	-	29,473	-	-	-	-	-	-	-	-
Public safety:										
Police protection	36,342	76,856	158,918	167,501	48,123	66,193	95,952	75,693	23,323	102,918
Fire protection	31,462	45,774	70,095	106,666	32,127	41,735	79,905	46,556	12,508	57,048
Correction	6,597	-	5,539	8,896	-	8,121	-	-	-	-
Protective inspection and regulation	5,250	7,448	173	11,557	5,318	1,976	3,422	-	4,464	17,057
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	36,867	108,572	16,413	103,101	22,455	27,452	43,276	67,564	14,829	173,510
Capital outlay	13,043	35,812	3,678	29,964	-	1,743	13,671	33,072	1,410	108,326
Solid waste management	9,795	13,385	27,672	36,959	2,877	26,867	20,337	46,991	-	1,578
Parks and recreation	10,191	35,037	52,146	68,098	14,226	13,561	91,602	30,243	11,764	81,216
Housing and community development	9,061	45,008	63,829	25,753	13,490	16,083	29,003	6,000	9,979	58,181
Governmental administration:										
Financial administration	10,200	11,654	30,913	18,570	11,999	5,631	16,334	5,907	4,098	41,684
Judicial and legal	9,017	5,061	29,345	26,526	7,430	11,627	8,731	4,121	2,160	3,847
General public buildings	22,706	12,611	549	13,759	7,412	2,363	-	-	26,505	32,761
Other government administration	10,684	12,079	13,617	14,826	4,855	37,785	11,073	6,323	7,397	11,114
Interest on general debt	16,739	10,616	53,016	61,582	18,656	18,924	37,681	53,709	2,898	63,280
Other and unallocable	45,976	107,975	31,943	23,562	34,545	3,866	22,065	97,348	10,131	29,222
Utility and liquor store expenditure	45,330	93,157	342,400	145,149	34,262	28,155	69,464	90,025	140,186	93,307
Employee retirement expenditure ¹	-	61,473	-	-	-	-	8,399	4,278	-	52,937
Debt outstanding at end of fiscal year	325,238	291,142	1,984,298	1,606,810	292,339	302,860	853,974	1,358,107	263,802	1,412,464
Long-term debt outstanding	321,403	291,142	1,964,298	1,603,067	278,202	266,823	853,974	1,358,107	263,280	1,315,177
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	123,830	2,313	-	836,375	-	195,946
Utility	68,111	93,780	1,046,707	407,953	51,045	33,734	174,763	117,470	217,821	150,670
Long-term debt issued	63,533	59,953	355,652	371,589	39,211	34,865	149,242	22,506	60,814	246,236
Long-term debt retired	35,713	32,994	264,061	192,099	67,448	17,483	53,934	58,951	48,900	106,678
Cash and security holdings	74,919	2,809,958	1,087,156	761,287	334,813	160,983	1,149,932	1,433,410	175,197	581,441
Contributions to retirement systems ¹	-	18,611	-	-	-	-	6,563	2,616	-	56,025

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Oregon - Con.		Pennsylvania				Rhode Island	South Carolina	South Dakota	Tennessee	
	Salem	Allentown	Erie	Philadelphia	Pittsburgh	Providence	Columbia	Sioux Falls	Chattanooga	Knoxville	
	181	182	183	184	185	186	187	188	189	190	
Fiscal year ending	06/30	12/31	12/31	06/30	12/31	06/30	06/30	12/31	06/30	06/30	
Population (July 1999)	126,702	100,757	102,640	1,436,287	340,520	150,890	110,840	116,762	147,790	165,540	
Revenue, total	144,205	96,647	92,042	5,562,149	506,861	455,900	155,612	156,124	604,874	711,563	
General revenue	127,693	70,833	75,048	4,215,656	469,915	391,683	121,941	116,284	241,388	244,581	
Intergovernmental revenue	15,595	12,857	19,709	1,761,939	128,968	155,456	17,697	9,242	65,572	48,010	
Federal Government	4,194	4,693	6,200	431,041	28,742	6,150	6,684	5,186	6,626	9,663	
State government	11,401	8,164	9,852	1,200,679	69,694	145,986	5,634	3,493	32,343	23,278	
From local governments	-	-	-	130,219	30,532	3,320	5,379	563	26,603	15,069	
General revenue from own sources	112,098	57,976	55,339	2,453,717	340,947	236,227	104,244	107,042	175,816	196,571	
Taxes	62,628	33,809	30,254	1,821,888	252,272	192,570	44,733	75,910	91,940	118,343	
Property	45,170	20,264	22,794	339,430	119,653	190,177	24,940	47,105	63,927	66,515	
General sales	-	-	-	99,207	-	-	-	26,374	16,186	28,750	
Selective sales	8,764	-	-	62,816	34,231	-	6,282	-	9,303	21,341	
Income	-	5,501	5,000	955,454	42,989	-	-	-	-	-	
All other taxes	8,694	8,044	2,460	364,981	55,399	2,393	13,511	2,431	2,524	1,737	
Current charges	34,566	19,782	20,661	478,296	51,650	32,714	47,654	17,286	52,638	45,394	
Miscellaneous revenue	14,904	4,385	4,424	153,533	37,025	10,943	11,857	13,846	31,238	32,834	
Utility and liquor store revenue	16,512	14,285	-	603,489	-	33,236	33,671	16,843	337,797	397,773	
Employee retirement revenue ¹	-	11,529	16,994	743,004	36,946	30,981	-	22,997	25,689	69,209	
Expenditure, total	144,172	116,896	91,908	5,188,082	530,600	481,028	138,014	132,538	567,082	655,340	
By character and object:											
Intergovernmental expenditure	3,726	-	1,136	77,337	3,559	4,371	-	-	587	33,936	
Direct expenditure	140,446	116,896	90,772	5,110,745	527,041	476,657	138,014	132,538	566,495	621,404	
Current operation	96,192	74,759	66,326	3,888,619	370,795	393,405	106,086	90,262	504,302	513,714	
Capital outlay	38,140	23,363	12,215	545,309	40,323	24,970	23,237	28,273	37,096	60,320	
Construction	35,700	23,363	7,992	453,808	39,094	19,244	18,106	22,832	16,148	50,569	
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-	
Interest on debt	6,114	10,557	2,297	238,255	59,091	9,413	8,691	6,760	14,295	20,831	
Insurance benefits and repayments	-	8,217	9,934	438,562	56,832	48,869	-	7,243	10,802	26,539	
Exhibit: Salaries and wages	60,227	36,147	44,120	1,338,591	222,581	203,593	63,844	37,173	76,601	69,553	
By function:											
General expenditure	133,415	96,241	81,974	4,010,549	473,768	400,909	101,966	111,289	221,533	255,676	
Current expenditure	95,870	74,997	69,759	3,576,073	433,445	385,539	87,989	83,512	184,437	195,356	
Capital outlay	37,545	21,244	12,215	434,476	40,323	15,370	13,977	27,777	37,096	60,320	
Education services:											
Education	-	-	-	19,466	-	228,690	-	-	-	3,760	
Elementary and secondary	-	-	-	-	-	228,690	-	-	-	3,760	
Higher education	-	-	-	19,466	-	-	-	-	-	-	
Libraries	2,788	-	-	60,386	40	1,950	-	3,286	4,782	-	
Social services and income maintenance:											
Public welfare	-	-	-	338,232	-	501	264	-	10,893	3,111	
Hospitals	-	-	-	89,138	-	-	-	-	-	-	
Health	3,131	3,446	21	697,731	12,719	-	523	3,765	1,361	-	
Transportation:											
Highways	12,127	9,306	10,222	82,390	33,144	3,498	4,771	31,598	18,850	24,047	
Capital outlay	175	2,646	3,584	30,681	22,617	-	2,103	10,893	5,697	20,647	
Air transportation	321	21	-	152,578	-	-	-	-	4,305	13,838	
Parking	1,119	-	-	-	-	-	1,392	891	-	921	
Other transportation	-	-	195	59,119	-	285	-	-	-	3,952	
Public safety:											
Police protection	18,985	15,057	17,569	427,367	69,881	30,919	20,842	11,227	30,522	19,985	
Fire protection	13,127	8,488	12,526	147,412	46,980	32,308	17,053	9,114	18,537	23,829	
Correction	-	-	-	246,730	-	-	-	-	-	-	
Protective inspection and regulation	2,130	865	463	19,648	-	1,921	966	-	1,281	-	
Environment and housing:											
Natural resources	-	-	-	-	-	-	579	-	-	-	
Sewerage	15,510	18,307	12,238	226,581	-	463	11,252	5,380	16,764	16,546	
Capital outlay	892	9,356	1,625	80,189	-	-	-	-	1,432	-	
Solid waste management	-	12,593	4,187	85,166	7,034	5,933	8,019	1,650	9,898	9,486	
Parks and recreation	6,457	3,989	5,494	81,158	10,596	12,013	10,519	21,515	28,546	9,871	
Housing and community development	3,404	6,344	5,899	185,259	78,130	14,232	1,661	1,480	10,079	14,738	
Governmental administration:											
Financial administration	1,706	2,334	1,822	56,576	7,908	7,094	7,260	628	4,934	7,385	
Judicial and legal	1,506	279	368	208,961	3,181	2,875	2,170	789	1,867	1,025	
General public buildings	2,005	1,140	593	134,724	2,031	3,963	2,201	-	1,082	17,314	
Other government administration	1,729	2,767	3,642	33,208	11,429	2,904	6,878	5,818	4,165	2,254	
Interest on general debt	4,537	7,620	2,297	123,960	59,091	7,946	1,506	5,988	14,295	14,702	
Other and unallocable	42,833	3,685	4,438	534,759	131,604	43,414	4,110	8,160	39,372	68,912	
Utility and liquor store expenditure	10,757	12,438	-	738,971	-	31,250	36,048	14,006	334,747	373,125	
Employee retirement expenditure ¹	-	8,217	9,934	438,562	56,832	48,869	-	7,243	10,802	26,539	
Debt outstanding at end of fiscal year	140,957	161,553	78,664	4,782,913	1,187,668	301,021	137,961	126,167	302,926	278,550	
Long-term debt outstanding	140,957	161,553	78,664	4,782,913	1,187,668	292,010	137,961	126,167	302,926	275,880	
Education services	-	-	-	-	-	52,214	-	-	-	-	
Public debt for private purposes	-	-	-	204,308	308,483	-	-	15,078	26,921	-	
Utility	23,962	47,003	-	2,275,172	-	20,071	116,000	11,460	-	147,940	
Long-term debt issued	28,483	30,380	72,064	1,184,763	494,501	-	-	233	5,180	84,480	
Long-term debt retired	38,157	24,080	30,770	363,098	198,110	24,142	10,664	6,395	18,570	69,565	
Cash and security holdings	158,026	177,464	171,547	7,306,710	688,131	410,382	112,472	328,601	626,159	845,923	
Contributions to retirement systems ¹	-	1,118	17,249	1,508,853	64,954	20,735	-	5,123	5,434	4,386	

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.
 (Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Tennessee - Con.					Texas				
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christi	Dallas
	191	192	193	194	195	196	197	198	199	200
Fiscal year ending	06/30	06/30	09/30	09/30	09/30	09/30	09/30	09/30	07/31	09/30
Population (July 1999)	603,507	510,274	108,257	171,207	306,497	552,434	109,841	137,883	281,453	1,075,894
Revenue, total	2,810,162	2,255,328	90,111	191,969	275,453	1,597,655	121,079	152,195	275,609	2,345,634
General revenue	1,307,467	1,438,243	73,065	157,789	226,976	627,963	99,691	79,662	212,722	1,555,499
Intergovernmental revenue	872,898	292,606	4,970	19,633	26,024	56,508	7,398	10,447	14,866	93,894
Federal Government	29,806	13,712	2,679	8,227	3,474	31,603	4,720	8,666	7,503	59,047
State government	463,712	278,812	2,288	11,067	20,879	24,548	2,459	1,285	6,663	32,787
From local governments	379,380	82	3	339	1,671	357	219	496	700	2,060
General revenue from own sources	434,569	1,145,637	68,095	138,156	200,952	571,455	92,293	69,215	197,856	1,461,605
Taxes	255,759	783,284	45,424	65,064	116,828	297,810	69,008	33,781	100,115	674,278
Property	205,870	446,997	21,178	13,865	54,878	148,414	21,917	13,681	49,674	347,381
General sales	-	224,998	17,479	39,201	37,573	97,581	23,797	16,296	29,533	195,402
Selective sales	37,149	32,526	6,066	10,974	21,554	35,911	8,786	3,050	17,636	118,037
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	12,740	78,763	701	1,024	2,823	15,904	14,508	754	3,272	13,458
Current charges	125,189	218,064	15,737	29,108	58,524	225,789	15,624	24,468	63,477	602,857
Miscellaneous revenue	53,621	144,289	6,934	43,984	25,600	47,856	7,661	10,966	34,264	184,470
Utility and liquor store revenue	1,125,197	760,425	14,107	25,285	48,477	774,268	12,058	72,533	62,887	185,604
Employee retirement revenue ¹	377,498	56,660	2,939	8,895	-	195,424	9,330	-	-	604,531
Expenditure, total	2,586,794	2,422,905	80,910	140,314	281,822	1,649,870	130,601	148,306	242,077	1,786,959
By character and object:										
Intergovernmental expenditure	17,811	-	-	-	-	-	-	605	21	31,427
Direct expenditure	2,568,983	2,422,905	80,910	140,314	281,822	1,649,870	130,601	147,701	242,056	1,755,532
Current operation	2,068,036	1,771,871	69,383	125,147	190,273	914,853	97,406	107,510	193,413	995,945
Capital outlay	328,306	375,983	6,195	2,073	69,286	390,798	22,814	24,989	19,850	376,338
Construction	290,400	170,464	4,420	1,379	63,975	311,225	16,992	17,073	1,369	365,702
Assistance and subsidies	-	581	85	-	-	-	-	-	-	-
Interest on debt	46,873	178,115	3,647	10,918	22,263	280,213	7,853	15,202	28,793	243,796
Insurance benefits and repayments	125,768	96,355	1,600	2,176	-	64,006	2,528	-	-	139,453
Exhibit: Salaries and wages	717,411	526,500	32,419	47,102	87,379	205,439	43,519	34,547	106,392	544,868
By function:										
General expenditure	1,402,657	1,469,795	67,440	122,861	251,163	903,855	109,205	90,192	188,769	1,479,926
Current expenditure	1,175,043	1,219,322	61,245	120,805	181,877	625,659	91,721	65,203	168,919	1,160,256
Capital outlay	227,614	250,473	6,195	2,056	69,286	278,196	17,484	24,989	19,850	319,670
Education services:										
Education	709,107	585,977	-	-	-	-	-	-	-	-
Elementary and secondary	709,107	585,977	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	31,917	10,528	2,102	477	3,775	12,795	1,652	944	2,999	19,591
Social services and income maintenance:										
Public welfare	-	16,520	85	-	3,270	8,205	-	584	-	2,041
Hospitals	-	105,174	-	15,623	-	898	-	-	-	-
Health	7,015	27,399	3,050	2,513	1,880	62,727	4,463	2,634	11,163	21,684
Transportation:										
Highways	37,189	36,271	8,196	10,369	26,497	22,700	17,068	3,567	17,415	79,406
Capital outlay	11,034	-	1,773	68	15,406	1,495	9,254	-	6,091	43,737
Air transportation	-	-	2,081	2,712	542	173,510	143	4,165	5,456	367,488
Parking	565	-	-	-	-	-	-	441	144	3,301
Other transportation	1,814	240	-	-	-	-	-	-	660	-
Public safety:										
Police protection	146,732	111,039	11,694	16,116	41,101	91,406	18,987	14,628	37,910	211,071
Fire protection	92,461	68,781	8,690	10,947	22,898	58,200	14,355	5,669	19,135	102,432
Correction	-	42,555	-	-	-	-	-	434	-	5,469
Protective inspection and regulation	3,388	6,850	563	1,406	-	1,545	733	882	2,271	24,068
Environment and housing:										
Natural resources	1,288	-	-	-	-	-	-	-	-	1,009
Sewerage	26,307	32,352	2,615	7,639	27,888	64,079	2,277	21,939	15,154	122,716
Capital outlay	1,837	-	181	-	3,312	26,466	170	15,000	637	37,779
Solid waste management	35,471	21,952	4,960	6,320	4,227	27,317	6,485	2,451	10,682	39,457
Parks and recreation	160,206	92,248	5,353	13,756	47,608	54,123	3,511	3,349	17,571	106,778
Housing and community development	28,483	-	4,800	8,550	31,314	13,387	2,983	4,831	588	41,208
Governmental administration:										
Financial administration	12,881	19,110	3,801	2,018	2,622	17,167	3,423	1,257	5,091	15,560
Judicial and legal	7,511	39,666	853	1,378	3,698	13,502	1,383	1,182	2,211	17,568
General public buildings	8,329	-	973	1,236	3,624	4,223	4,564	288	669	31,307
Other government administration	6,806	25,020	2,130	1,758	5,104	18,604	1,795	1,304	3,593	11,158
Interest on general debt	33,338	127,215	1,677	10,099	16,744	87,132	5,482	3,126	15,547	214,841
Other and unallocable	51,849	100,898	3,817	9,944	8,371	172,335	19,901	16,517	20,510	41,773
Utility and liquor store expenditure	1,058,369	856,755	11,870	15,277	30,659	682,009	18,868	58,114	53,308	167,580
Employee retirement expenditure ¹	125,768	96,355	1,600	2,176	-	64,006	2,528	-	-	139,453
Debt outstanding at end of fiscal year	959,916	3,151,536	34,708	181,645	373,867	4,013,367	139,071	266,683	543,984	4,135,923
Long-term debt outstanding	959,916	3,151,536	34,708	181,645	373,867	4,013,367	139,071	266,683	543,984	4,073,923
Education services	24,293	267,624	-	-	-	-	-	-	-	-
Public debt for private purposes	34,584	997,652	-	113,295	16,792	194,563	20,834	-	144,954	153,541
Utility	218,645	919,440	14,083	24,030	86,240	2,795,232	39,972	190,967	135,385	346,888
Long-term debt issued	294,810	203,107	8,042	23,430	39,960	203,133	18,060	41,758	13,969	675,447
Long-term debt retired	207,173	113,126	8,828	11,071	57,903	471,078	12,676	8,813	28,428	346,272
Cash and security holdings	2,993,284	3,115,860	65,694	547,907	214,765	2,758,540	89,094	101,733	349,580	4,540,121
Contributions to retirement systems ¹	31,192	79,589	828	920	-	24,481	1,158	-	-	84,605

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Texas - Con.									
	El Paso	Ft Worth	Garland	Grand Prairie	Houston	Irving	Laredo	Lubbock	McAllen	Mesquite
	201	202	203	204	205	206	207	208	209	210
Fiscal year ending	08/31	09/30	09/30	09/30	06/30	09/30	09/30	09/30	09/30	09/30
Population (July 1999)	615,032	491,801	193,408	113,329	1,786,691	178,253	175,783	190,974	106,822	114,632
Revenue, total	468,821	752,022	319,334	128,366	2,763,705	184,334	166,249	252,341	116,002	101,393
General revenue	353,701	439,927	139,105	111,050	1,912,217	150,894	148,541	149,701	106,110	86,201
Intergovernmental revenue	33,614	32,318	9,578	9,861	165,750	3,786	22,065	13,183	3,830	4,865
Federal Government	19,321	-	2,914	-	124,392	-	13,712	7,570	1,626	4,598
State government	10,316	32,318	6,664	9,861	38,901	422	7,897	4,785	2,204	267
From local governments	3,977	-	-	-	2,457	3,364	456	828	-	-
General revenue from own sources	320,087	407,609	129,527	101,189	1,746,467	147,108	126,476	136,518	102,280	81,336
Taxes	177,006	255,189	66,191	60,165	1,017,268	101,508	42,775	70,116	44,685	52,686
Property	96,588	140,833	42,055	30,255	499,065	49,092	21,287	34,171	14,684	21,970
General sales	57,672	80,101	16,574	19,632	305,472	36,884	12,863	25,003	22,627	23,350
Selective sales	16,963	-	6,198	9,113	182,146	11,748	6,472	9,739	6,721	6,351
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	5,783	34,255	1,364	1,165	30,585	3,784	2,153	1,203	653	1,015
Current charges	99,849	98,268	46,066	26,924	547,700	28,905	65,975	45,590	25,641	17,218
Miscellaneous revenue	43,232	54,152	17,250	14,100	181,499	16,695	17,726	20,812	31,954	11,432
Utility and liquor store revenue	53,896	115,878	180,229	17,316	268,683	33,440	14,965	98,275	7,480	15,192
Employee retirement revenue ¹	61,224	196,217	-	-	582,805	-	2,743	4,365	2,412	-
Expenditure, total	486,316	574,664	284,049	105,238	2,670,459	180,943	159,011	213,220	108,925	93,862
By character and object:										
Intergovernmental expenditure	2,408	-	-	-	15,147	462	754	879	-	-
Direct expenditure	483,908	574,664	284,049	105,238	2,655,312	180,481	158,257	212,341	108,925	93,862
Current operation	292,972	409,408	262,951	86,861	1,438,193	153,166	130,792	174,038	71,961	74,041
Capital outlay	120,689	65,250	14,969	6,098	812,184	18,302	15,610	15,430	19,911	12,254
Construction	86,240	51,641	12,768	3,736	754,808	11,021	12,558	9,558	4,972	10,707
Assistance and subsidies	-	-	-	-	-	-	-	-	76	-
Interest on debt	35,415	51,904	6,129	12,279	277,984	9,013	10,436	18,243	16,572	7,567
Insurance benefits and repayments	34,832	48,102	-	-	126,951	-	1,419	4,630	405	-
Exhibit: Salaries and wages	168,445	202,153	6,445	32,207	905,373	68,023	48,486	72,396	11,076	49,434
By function:										
General expenditure	346,283	434,896	130,483	92,460	2,099,994	155,765	140,216	130,923	94,148	82,800
Current expenditure	264,358	369,646	115,514	86,362	1,570,438	137,472	124,606	115,493	79,209	70,546
Capital outlay	81,925	65,250	14,969	6,098	529,556	18,293	15,610	15,430	14,939	12,254
Education services:										
Education	-	-	-	-	-	45	-	-	-	-
Elementary and secondary	-	-	-	-	-	45	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	6,442	10,902	3,977	1,336	33,792	5,573	3,395	2,916	1,480	1,632
Social services and income maintenance:										
Public welfare	-	657	-	-	-	-	754	-	853	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	21,856	6,135	1,665	880	88,192	5,156	7,435	4,240	501	938
Transportation:										
Highways	28,718	67,986	14,461	9,547	196,231	16,170	18,014	11,879	11,625	5,630
Capital outlay	13,463	40,962	6,928	2,858	91,089	6,350	622	5,152	8,034	1,790
Air transportation	29,012	2,020	3	729	155,324	-	7,505	2,832	2,395	544
Parking	34	262	-	-	-	-	208	-	-	-
Other transportation	-	-	-	-	-	-	-	879	-	-
Public safety:										
Police protection	70,090	93,752	26,204	16,993	390,201	25,695	15,565	25,085	14,406	15,848
Fire protection	32,485	46,657	14,749	9,306	212,212	18,856	13,227	14,468	5,987	13,109
Correction	-	-	-	-	27,391	655	-	-	-	-
Protective inspection and regulation	3,101	-	2,021	-	19,372	3,108	1,718	649	338	1,054
Environment and housing:										
Natural resources	4,369	-	-	-	-	-	-	-	-	-
Sewerage	31,905	31,037	13,440	8,144	381,387	11,662	10,077	8,240	8,391	5,105
Capital outlay	13,910	-	-	227	269,611	-	2,643	-	2,873	-
Solid waste management	13,501	20,153	10,048	4,496	54,665	7,442	5,135	9,527	2,236	3,601
Parks and recreation	24,860	42,902	7,642	6,583	93,219	12,465	3,422	10,768	7,525	10,650
Housing and community development	10,624	11,532	9,116	9,848	60,869	881	5,558	4,019	2,114	1,108
Governmental administration:										
Financial administration	20,413	4,838	3,849	2,016	37,789	3,172	2,915	1,716	1,810	2,195
Judicial and legal	4,600	9,188	2,016	2,099	27,830	1,514	966	2,345	1,594	1,317
General public buildings	6,574	-	5,861	-	-	2,546	686	929	1,370	1,962
Other government administration	4,983	21,631	1,448	2,829	17,667	4,436	1,891	2,409	4,237	2,089
Interest on general debt	28,006	32,659	4,861	10,873	200,384	5,644	7,921	10,891	16,221	6,172
Other and unallocable	4,710	32,585	9,122	6,781	103,469	30,745	33,824	17,131	11,065	9,846
Utility and liquor store expenditure	105,201	91,666	153,566	12,778	443,514	25,178	17,376	77,667	14,372	11,062
Employee retirement expenditure ¹	34,832	48,102	-	-	126,951	-	1,419	4,630	405	-
Debt outstanding at end of fiscal year	662,871	954,282	251,057	128,823	6,378,935	187,511	239,388	256,071	238,001	126,095
Long-term debt outstanding	662,871	954,282	251,057	128,823	6,378,935	166,360	235,290	256,071	238,001	126,095
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	146,436	210,923	10,356	35,564	498,990	-	-	41,145	185,376	20,967
Utility	162,565	436,255	31,058	26,570	1,224,925	59,880	38,460	103,462	8,095	26,984
Long-term debt issued	83,670	150,280	76,572	4,605	1,600,563	23,000	70,897	20,760	25,000	19,304
Long-term debt retired	75,455	101,718	46,140	17,726	822,044	11,385	11,304	31,014	15,705	22,693
Cash and security holdings	1,106,272	1,630,009	213,807	113,604	6,639,205	201,130	178,474	268,167	293,992	87,936
Contributions to retirement systems ¹	21,725	18,758	-	-	89,258	-	1,274	1,602	390	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Texas - Con.					Utah		Virginia		
	Pasadena	Plano	San Antonio	Waco	Wichita Falls	Salt Lake	Alexandria	Chesapeake	Hampton	Newport
	211	212	213	214	215	216	217	218	219	220
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	06/30	06/30	06/30	06/30	06/30
Population (July 1999)	133,964	219,486	1,114,130	108,272	99,236	174,348	118,300	199,564	136,968	178,615
Revenue, total	90,377	218,252	2,001,091	121,914	93,784	400,716	398,102	523,971	322,763	532,729
General revenue	78,680	191,438	843,443	104,143	76,556	369,303	396,390	503,438	322,763	459,981
Intergovernmental revenue	7,972	2,095	116,566	12,087	8,837	59,441	85,062	209,618	138,324	212,974
Federal Government	7,269	1,263	22,999	5,944	4,912	36,064	7,201	11,173	6,680	21,743
State government	580	389	83,845	6,143	3,298	7,995	68,861	198,445	131,453	183,906
From local governments	123	443	9,722	-	627	15,382	9,000	-	191	7,325
General revenue from own sources	70,708	189,343	726,877	92,056	67,719	309,862	311,328	293,820	184,439	247,007
Taxes	47,505	116,890	361,414	50,363	41,280	130,737	246,731	241,596	133,250	184,806
Property	19,152	59,256	172,290	20,646	15,262	68,004	174,453	163,912	88,501	124,845
General sales	10,527	35,431	116,612	19,222	19,059	37,689	18,553	22,112	12,145	14,914
Selective sales	17,054	15,379	58,587	9,858	6,523	17,899	29,314	29,805	20,201	28,238
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	772	6,824	13,925	637	436	7,145	24,411	25,767	12,403	16,809
Current charges	14,559	53,889	225,771	27,324	16,343	140,138	36,396	23,764	28,634	38,884
Miscellaneous revenue	8,644	18,564	139,692	14,369	10,096	38,987	28,201	28,460	22,555	23,317
Utility and liquor store revenue	11,697	26,814	1,109,083	17,771	15,683	31,413	1,712	20,533	-	49,614
Employee retirement revenue ¹	-	-	48,565	-	1,545	-	-	-	-	23,134
Expenditure, total	76,089	194,755	2,002,225	123,447	88,719	345,507	405,359	580,322	308,960	524,580
By character and object:										
Intergovernmental expenditure	198	21,452	9,790	5,607	-	-	5,700	431	199	-
Direct expenditure	75,891	173,303	1,992,435	117,840	88,719	345,507	399,659	579,891	308,761	524,580
Current operation	58,082	123,885	1,227,507	83,361	75,339	223,833	337,335	412,045	265,999	427,312
Capital outlay	12,019	35,171	496,556	20,127	8,436	114,424	49,766	132,323	31,895	47,864
Construction	3,432	31,964	437,601	9,708	3,722	91,618	44,397	102,227	19,910	29,594
Assistance and subsidies	-	-	-	-	-	-	982	440	352	2,958
Interest on debt	5,790	14,247	239,890	14,352	3,808	7,250	11,576	35,083	10,515	27,522
Insurance benefits and repayments	-	-	28,482	-	1,136	-	-	-	-	18,924
Exhibit: Salaries and wages	39,793	60,461	507,061	35,758	33,675	119,126	173,308	234,657	77,366	283,417
By function:										
General expenditure	65,808	184,692	948,465	105,231	71,785	293,354	400,981	541,578	308,960	455,708
Current expenditure	54,082	149,521	764,811	89,070	64,962	207,495	351,252	419,886	277,065	426,695
Capital outlay	11,726	35,171	183,654	16,161	6,823	85,859	49,729	121,692	31,895	29,013
Education services:										
Education	-	-	33,721	-	-	-	124,406	255,454	142,962	208,814
Elementary and secondary	-	-	33,721	-	-	-	124,317	255,454	142,962	208,814
Higher education	-	-	-	-	-	-	89	-	-	-
Libraries	1,638	5,313	17,495	1,797	1,112	9,051	11,424	5,406	1,949	2,904
Social services and income maintenance:										
Public welfare	549	-	34,826	2,139	-	-	36,136	12,604	16,370	46,564
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	1,038	1,549	36,877	4,389	3,604	-	24,472	14,279	-	23,791
Transportation:										
Highways	5,431	15,036	108,462	1,917	5,569	32,606	26,890	64,676	7,396	13,719
Capital outlay	1,789	11,684	47,804	60	33	22,400	11,602	43,743	3,895	164
Air transportation	-	-	27,817	1,501	372	46,970	-	3,871	-	-
Parking	-	-	4,643	-	-	-	1,930	-	1,700	461
Other transportation	-	-	-	-	-	-	1,919	633	-	3,164
Public safety:										
Police protection	18,272	24,124	160,354	17,018	12,271	36,369	31,864	24,636	18,960	30,049
Fire protection	1,855	17,502	93,270	10,086	7,662	23,820	16,388	20,618	9,464	20,242
Correction	-	-	638	-	-	-	11,657	25,669	9,778	10,684
Protective inspection and regulation	1,282	2,713	8,271	595	585	-	2,846	2,017	1,973	2,365
Environment and housing:										
Natural resources	-	-	4,356	-	-	-	-	-	-	-
Sewerage	9,522	15,001	95,879	11,897	3,378	13,123	18,475	5,124	8,182	8,567
Capital outlay	5,055	37	32,257	3,084	56	5,685	5	3,682	4,284	4,284
Solid waste management	283	9,517	35,977	7,796	8,879	7,903	4,926	11,675	9,582	7,226
Parks and recreation	5,621	18,984	116,823	10,563	3,822	14,880	12,404	14,543	17,680	15,385
Housing and community development	5,382	4,948	15,681	2,339	4,701	11,062	10,744	3,128	10,333	17,578
Governmental administration:										
Financial administration	1,543	4,389	9,103	2,164	1,245	4,405	12,069	10,876	5,974	7,002
Judicial and legal	2,510	2,218	10,664	887	863	1,894	10,357	20,685	2,442	6,319
General public buildings	2,943	8,957	8,979	2,250	1,024	5,787	9,022	5,398	4,933	5,085
Other government administration	1,985	5,155	6,649	2,426	1,797	8,135	21,055	5,833	3,349	3,648
Interest on general debt	4,872	12,118	60,847	12,743	1,037	5,551	11,576	29,188	10,515	22,141
Other and unallocable	1,082	37,168	57,133	12,724	13,864	71,798	421	5,265	23,761	-
Utility and liquor store expenditure	10,281	10,063	1,025,278	18,216	15,798	52,153	4,378	38,744	-	49,948
Employee retirement expenditure ¹	-	-	28,482	-	1,136	-	-	-	-	18,924
Debt outstanding at end of fiscal year	75,545	273,224	4,511,803	213,603	76,569	347,463	206,050	545,938	195,325	622,044
Long-term debt outstanding	75,545	273,224	4,383,503	213,603	76,569	347,463	206,050	545,938	195,325	622,044
Education services	-	-	-	-	-	-	17,932	221,764	13,393	112,245
Public debt for private purposes	532	-	37,264	107,930	-	2,001	140,340	44,269	50,935	55,631
Utility	14,535	38,687	3,310,525	39,467	57,919	39,518	-	103,741	-	128,990
Long-term debt issued	-	56,203	974,220	26,800	8,060	-	40,000	25,017	33,510	103,571
Long-term debt retired	8,520	53,260	792,496	27,735	3,366	36,503	7,375	19,955	40,269	59,186
Cash and security holdings	43,974	153,075	1,993,284	163,804	87,786	264,251	299,329	292,487	147,281	729,832
Contributions to retirement systems ¹	-	-	23,740	-	452	-	-	-	-	10,921

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1998-99 - Con.

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

Item	Virginia - Con.				Washington			Wisconsin		
	Norfolk	Portsmouth	Richmond	Virginia Beach	Seattle	Spokane	Tacoma	Green Bay	Madison	Milwaukee
	221	222	223	224	225	226	227	228	229	230
Fiscal year ending	06/30	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31
Population (July 1999)	215,215	98,936	194,173	432,380	536,978	184,058	179,814	97,789	209,306	578,364
Revenue, total	950,044	313,582	988,741	1,038,390	1,682,030	257,931	569,176	117,023	273,897	1,122,385
General revenue	807,749	277,619	791,845	992,222	1,037,862	207,202	255,162	106,611	255,810	748,032
Intergovernmental revenue	399,684	147,407	340,739	396,095	139,070	25,404	28,536	38,159	90,717	383,416
Federal Government	121,232	16,576	64,456	35,463	47,056	4,149	6,753	3,115	12,377	67,356
State government	262,933	129,649	274,504	360,378	85,621	19,319	19,324	33,677	72,104	315,023
From local governments	15,519	1,182	1,779	254	6,393	1,936	2,459	1,367	6,236	1,037
General revenue from own sources	408,065	130,212	451,106	596,127	898,792	181,798	226,626	68,452	165,093	364,616
Taxes	260,699	88,714	292,473	482,254	528,860	82,018	106,891	35,740	102,182	164,377
Property	149,242	57,356	186,545	327,426	153,367	30,449	35,147	32,947	91,026	153,857
General sales	22,602	4,486	25,578	37,004	114,804	25,346	29,193	1	4	-
Selective sales	64,592	18,475	42,067	75,343	122,476	20,780	16,706	1,041	5,328	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	24,263	8,397	38,283	42,481	138,213	5,443	25,845	1,751	5,824	10,520
Current charges	91,231	28,325	116,788	71,781	264,001	70,280	86,441	23,730	39,913	108,320
Miscellaneous revenue	56,135	13,173	41,845	42,092	105,931	29,500	33,294	8,982	22,998	91,919
Utility and liquor store revenue	68,648	16,867	149,665	46,168	446,437	27,800	250,190	10,412	18,087	54,133
Employee retirement revenue ¹	73,647	19,096	47,231	-	197,731	22,929	63,824	-	-	320,220
Expenditure, total	922,905	292,406	978,447	1,004,577	1,796,807	245,895	510,617	122,290	271,493	998,475
By character and object:										
Intergovernmental expenditure	4,025	1,281	7,446	1,467	114,599	4,853	10,205	-	11,134	31,213
Direct expenditure	918,880	291,125	971,001	1,003,110	1,682,208	241,042	500,412	122,290	260,359	967,262
Current operation	634,091	240,601	781,511	842,218	1,095,262	167,481	397,044	94,215	213,841	625,782
Capital outlay	186,435	24,354	102,992	114,425	413,301	47,107	34,609	20,174	31,779	181,939
Construction	158,017	15,617	98,231	91,471	355,111	16,057	10,328	19,377	28,955	85,385
Assistance and subsidies	7,509	1,644	17,799	-	-	-	-	-	-	-
Interest on debt	62,044	12,446	35,923	46,467	88,136	15,862	42,612	7,901	14,739	25,607
Insurance benefits and repayments	28,801	12,080	32,776	-	85,509	10,592	26,147	-	-	133,934
Exhibit: Salaries and wages	313,186	167,581	327,765	455,378	445,445	93,516	172,535	40,205	108,120	425,301
By function:										
General expenditure	800,374	262,149	788,268	960,327	1,165,264	211,973	264,396	105,820	225,645	761,588
Current expenditure	664,971	245,456	694,462	845,902	927,767	174,274	229,787	87,013	194,673	648,377
Capital outlay	135,403	16,693	93,806	114,425	237,497	37,699	34,609	18,807	30,972	113,211
Education services:										
Education	249,539	112,785	257,777	483,425	-	7	-	-	-	-
Elementary and secondary	249,539	112,785	257,777	483,425	-	7	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	5,489	1,534	4,029	9,801	28,758	8,828	9,680	-	7,796	22,945
Social services and income maintenance:										
Public welfare	46,120	15,244	64,854	22,771	-	10	3,236	-	-	-
Hospitals	15,115	-	-	-	-	-	-	-	-	-
Health	21,271	10,727	54,425	25,650	16,080	3,054	8,808	156	9,003	27,387
Transportation:										
Highways	28,295	7,208	24,536	27,652	140,469	14,285	24,445	22,028	20,000	58,335
Capital outlay	7,596	1,416	5,404	-	67,608	7,919	7,936	12,247	10,359	27,793
Air transportation	15,500	-	-	-	-	-	506	-	-	-
Parking	17,409	752	-	1,666	73,125	399	1,362	2,198	5,884	8,483
Other transportation	3,473	1,170	596	1,467	-	-	-	-	2,359	3,831
Public safety:										
Police protection	44,692	15,175	58,231	59,193	139,696	26,613	40,115	17,659	34,079	162,794
Fire protection	25,755	10,134	29,665	30,782	78,460	21,349	30,215	16,283	25,304	73,085
Correction	22,146	8,767	21,043	20,475	16,447	4,575	4,016	-	-	-
Protective inspection and regulation	3,187	2,129	4,847	3,623	23,716	2,260	320	1,207	2,308	18,553
Environment and housing:										
Natural resources	-	-	-	782	-	343	974	3,472	10,624	9,729
Sewerage	12,236	3,008	24,612	28,824	129,151	23,839	38,601	16,105	15,487	78,044
Capital outlay	3,420	417	-	-	15,135	10,126	9,999	2,034	-	23,446
Solid waste management	12,323	5,953	16,461	22,871	81,090	42,420	29,962	4,975	15,876	37,741
Parks and recreation	47,284	8,061	20,368	31,719	138,302	19,707	6,723	8,246	24,140	9,531
Housing and community development	112,039	20,718	60,985	13,001	60,049	3,207	3,405	760	12,849	85,958
Governmental administration:										
Financial administration	12,134	7,686	15,937	13,963	38,230	3,556	4,983	1,620	4,191	31,183
Judicial and legal	12,811	4,857	16,829	7,512	35,339	6,385	7,552	719	1,702	10,249
General public buildings	6,234	4,197	1,537	22,002	7,321	4	1,447	551	1,077	9,774
Other government administration	27,926	5,353	4,562	5,150	21,961	5,340	13,555	1,857	6,342	8,486
Interest on general debt	50,096	10,020	18,863	42,195	34,083	15,353	15,398	6,371	13,509	25,607
Other and unallocable	9,300	6,671	88,111	85,803	102,987	10,439	19,093	1,613	13,115	79,873
Utility and liquor store expenditure	93,730	18,177	157,403	44,250	546,034	23,330	220,074	16,470	45,848	102,953
Employee retirement expenditure ¹	28,801	12,080	32,776	-	85,509	10,592	26,147	-	-	133,934
Debt outstanding at end of fiscal year	1,212,798	260,218	933,542	783,075	2,019,718	245,289	314,843	146,042	275,665	535,009
Long-term debt outstanding	1,210,798	250,318	923,542	783,075	2,019,718	245,289	314,843	146,042	275,665	535,009
Education services	76,638	17,415	73,112	236,518	-	-	-	-	-	-
Public debt for private purposes	370,729	54,325	31,075	199,680	-	-	-	-	-	67,184
Utility	324,626	51,948	284,777	82,938	1,308,367	4,325	166,953	29,345	19,291	-
Long-term debt issued	102,640	48,994	201,240	6,200	485,576	75,230	-	32,640	38,368	128,530
Long-term debt retired	94,126	21,499	153,917	60,453	272,125	87,700	15,174	22,751	26,312	97,597
Cash and security holdings	1,254,277	283,699	634,539	501,856	1,887,011	264,795	930,790	64,506	229,566	3,582,778
Contributions to retirement systems ¹	10,159	3,799	17,421	-	54,370	3,569	11,027	-	-	17,778

¹Includes unemployment compensation amounts for the District of Columbia

Table 5. Finances of Large Special District Governments: 1998-99

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

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
ALABAMA									
Calhoun County - Northeast Alabama Regional Medical Center	119,173	4,254	-	4,254	-	109,671	5,248	113,943	99,828
Houston County - Houston County Healthcare Authority	169,002	4,435	2,500	1,185	719	155,210	8,638	155,489	139,087
Jefferson County:									
Birmingham Airport Authority	31,436	6,199	6,199	-	-	23,962	1,275	39,915	12,665
Birmingham Water Works Board	79,201	-	-	-	-	71,405	7,796	79,661	38,466
Birmingham-Jefferson Civic Center Authority	50,018	16,524	-	-	-	31,506	1,988	50,487	31,193
Lauderdale County - Lauderdale County Florence Hospital Board	110,059	-	-	-	-	102,588	7,471	111,680	101,426
Lee County - East Alabama Healthcare Authority	110,979	613	-	-	1,215	103,744	5,407	107,608	84,957
Madison County - Huntsville-Madison County Airport	31,871	142	142	-	-	18,757	12,972	31,533	10,247
Montgomery County - Alabama Municipal Electric Authority	107,613	-	-	-	-	105,192	2,421	101,923	94,192
Tuscaloosa County - Druid City Healthcare Authority	258,481	2,998	-	2,998	-	241,386	14,097	249,337	222,049
ARIZONA									
Maricopa County:									
Central Arizona Water Conservation District	169,880	-	-	-	30,582	123,584	15,714	135,383	66,455
Salt River Project Agricultural Improvement and Power District	1,843,572	-	-	-	-	1,714,158	129,414	1,554,312	1,065,321
CALIFORNIA									
Alameda County:									
Alameda Contra Costa Transit District	209,662	91,195	558	10,323	34,971	50,521	32,975	175,403	162,934
East Bay Municipal Utility District	348,569	450	-	450	17,900	252,250	77,969	396,201	135,186
San Francisco Bay Area Rapid Transit District	596,651	187,672	49,634	80,071	204,392	182,359	22,228	553,562	329,784
Washington Health Care District	148,604	555	-	555	866	134,621	12,562	150,916	136,275
Imperial County - Imperial Irrigation District	273,508	-	-	-	-	267,237	6,271	267,992	200,915
Los Angeles County:									
Antelope Valley Hospital District	135,217	-	-	-	-	130,944	4,273	128,798	124,604
Baldwin Park Financing Authority	105,309	66,991	1,936	11,579	-	33,226	5,092	69,834	66,975
Los Angeles City Housing Authority	400,836	369,479	365,237	4,242	-	23,175	8,182	377,855	330,970
Los Angeles Convention and Exhibition Center Authority	75,086	37,543	-	-	-	-	37,543	37,543	-
Los Angeles County Metropolitan Transit Authority	2,237,986	1,828,405	119,705	1,403,420	-	258,419	151,162	2,313,582	1,633,040
Los Angeles County Sanitation District	528,726	375	-	375	28,207	395,228	104,916	434,490	274,560
Metropolitan Water District of Southern California	876,048	1,485	-	1,485	84,752	692,817	96,994	1,331,699	383,198
Pomona Public Finance Authority	8,775	-	-	-	-	-	8,775	8,775	-
South Coast Air Quality Management District	125,934	6,383	3,412	2,960	50,162	60,416	8,973	111,265	103,587
Southeast Resource Recovery Facilities Authority	8,598	-	-	-	-	-	8,598	8,598	-
Southern California Home Financing Authority	21,506	21,506	-	-	-	-	-	11,506	-
Southern California Public Power Authority	365,037	-	-	-	-	334,592	30,445	304,203	155,134
Southern California Regional Rail Authority	247,958	165,754	-	115,031	-	15,113	67,091	223,920	52,971
West Basin Municipal Water District	102,269	-	-	-	-	98,910	3,359	112,126	82,429
Monterey County - Salinas Valley Memorial Hospital District	162,783	-	-	-	1,803	159,622	1,358	176,942	160,223
Orange County:									
Brea Public Financing Authority Number One	8,450	8,450	-	-	-	-	-	8,450	-
Irvine Ranch Water District	105,091	72	-	72	11,866	67,999	25,154	150,652	41,139
Moulton-Niguel Water District	32,449	426	-	107	6,951	21,125	3,947	33,592	24,004
Orange County Transit Authority	147,114	98,717	13,301	6,246	5,176	36,348	6,873	111,920	110,670
Santa Margarita Water District	76,531	557	-	-	28,130	38,025	9,819	58,938	28,700
Riverside County:									
Coachella Valley Water District	123,289	1,938	-	290	13,494	99,894	7,963	131,722	72,607
Eastern Municipal Water District	128,867	331	-	331	12,797	96,141	19,598	84,439	68,872
Hemet Valley Hospital District	102,640	-	-	-	308	100,932	1,400	91,511	84,227
Sacramento County:									
Northern California Power Agency	259,012	-	-	-	-	172,140	86,872	177,720	114,646
Sacramento Cogeneration Authority	30,160	-	-	-	-	29,270	890	24,610	14,545
Sacramento Municipal Utility District	822,465	-	-	-	-	765,283	57,182	652,553	420,439
Sacramento Power Authority	3,131	-	-	-	-	2,893	238	16,132	1,964
Sacramento Regional Transit District	101,071	76,742	19,198	11,399	-	20,019	4,310	67,584	67,584
Transmission Agency of Northern California	47,561	-	-	-	-	43,852	3,709	38,358	9,850
San Bernardino County - Fontana Public Financing Authority	8,082	-	-	-	-	-	8,082	8,082	-
San Diego County:									
Oceanside-San Buenaventura Housing Authority	21,506	21,506	-	-	-	-	-	11,506	-
Palomar Pomerado Hospital District	231,301	-	-	-	5,915	218,866	6,520	251,692	231,248
San Diego County Water Authority	278,759	101	-	101	6,025	256,358	16,275	281,223	196,425
Tri City Hospital District	139,038	-	-	-	3,145	133,031	2,862	156,117	147,962
San Francisco City and County Joint Powers Financing Authority	24,961	-	-	-	-	-	24,961	24,961	-
San Mateo County - San Mateo County Transit District	170,215	75,827	1,232	3,385	54,749	19,313	20,326	95,838	80,391

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
ALABAMA									
Calhoun County - Northeast Alabama Regional Medical Center	-	1,480	-	12,635	8,928	38,954	49,220	49,220	88,491
Houston County - Houston County Healthcare Authority	-	3,908	-	12,494	4,754	56,724	70,109	68,415	72,036
Jefferson County:									
Birmingham Airport Authority	-	6,267	-	20,983	17,438	4,167	106,368	103,420	34,072
Birmingham Water Works Board	2,872	8,787	-	29,536	26,167	13,750	179,920	179,920	60,928
Birmingham-Jefferson Civic Center Authority	-	9,933	-	9,361	-	12,213	128,664	128,664	8,214
Lauderdale County - Lauderdale County Florence Hospital Board	-	2,344	-	7,910	615	39,127	38,950	38,950	61,948
Lee County - East Alabama Healthcare Authority	-	4,788	-	17,863	5,031	40,831	94,896	92,945	67,735
Madison County - Huntsville-Madison County Airport	-	10,920	-	10,366	10,366	3,074	197,721	197,721	174,553
Montgomery County - Alabama Municipal Electric Authority	-	7,731	-	-	-	542	122,459	122,459	18,840
Tuscaloosa County - Druid City Healthcare Authority	-	5,977	-	21,311	11,414	125,052	109,202	105,048	68,313
ARIZONA									
Maricopa County:									
Central Arizona Water Conservation District	-	64,622	-	4,306	-	20,992	1,902,279	1,867,853	291,214
Salt River Project Agricultural Improvement and Power District	-	180,137	21,913	286,941	286,941	265,609	2,782,021	2,782,021	1,334,050
CALIFORNIA									
Alameda County:									
Alameda Contra Costa Transit District	-	1,554	10,915	-	-	120,640	24,830	24,830	286,002
East Bay Municipal Utility District	-	63,000	21,452	176,563	176,563	154,175	1,346,250	1,346,250	898,620
San Francisco Bay Area Rapid Transit District	-	23,507	-	200,271	98,339	165,900	538,529	538,529	460,072
Washington Health Care District	-	3,559	-	11,082	11,082	65,410	88,704	88,704	238,593
Imperial County - Imperial Irrigation District	-	9,823	-	57,254	57,254	56,021	157,434	157,434	132,000
Los Angeles County:									
Antelope Valley Hospital District	-	4,194	-	-	-	57,676	66,410	66,410	93,134
Baldwin Park Financing Authority	-	2,859	-	-	-	7,783	38,820	38,820	149,145
Los Angeles City Housing Authority	1,130	3,140	-	42,615	41,201	49,800	78,106	66,881	114,950
Los Angeles Convention and Exhibition Center Authority	-	37,543	-	-	-	11,881	613,885	613,885	678,390
Los Angeles County Metropolitan Transit Authority	-	166,923	135,654	377,965	377,965	440,326	3,408,848	3,408,848	1,696,733
Los Angeles County Sanitation District	-	21,295	-	138,635	138,635	93,278	429,372	429,372	1,573,820
Metropolitan Water District of Southern California	-	102,798	-	845,703	845,703	136,000	3,073,066	3,073,066	901,000
Pomona Public Finance Authority	-	8,775	-	-	-	-	141,720	141,720	180,465
South Coast Air Quality Management District	-	5,147	-	2,531	2,531	46,304	148,880	148,880	28,394
Southeast Resource Recovery Facilities Authority	-	8,598	-	-	-	-	143,300	143,300	15,638
Southern California Home Financing Authority	-	11,506	-	-	-	-	181,760	181,760	-
Southern California Public Power Authority	-	146,164	-	2,905	2,905	23,268	2,955,750	2,955,750	743,686
Southern California Regional Rail Authority	1,113	-	-	169,836	169,836	3,295	-	-	17,090
West Basin Municipal Water District	-	7,253	-	22,444	22,444	1,273	232,011	232,011	83,287
Monterey County - Salinas Valley Memorial Hospital District	-	110	-	16,609	16,609	75,132	2,686	2,686	19,871
Orange County:									
Brea Public Financing Authority Number One	-	8,450	-	-	-	-	121,951	121,951	119,445
Irvine Ranch Water District	-	45,467	-	64,046	64,046	11,667	852,072	852,072	712,880
Moulton-Niguel Water District	-	9,588	-	-	-	4,975	131,243	131,243	102,424
Orange County Transit Authority	-	1,250	-	-	-	49,572	29,320	29,320	258,185
Santa Margarita Water District	-	20,351	-	9,887	-	5,828	352,434	352,434	138,617
Riverside County:									
Coachella Valley Water District	-	2,065	-	57,050	57,050	30,248	60,210	60,210	110,031
Eastern Municipal Water District	-	15,567	-	-	-	23,692	304,389	304,389	298,033
Hemet Valley Hospital District	-	5,909	-	1,375	1,375	42,114	105,720	105,720	91,347
Sacramento County:									
Northern California Power Agency	-	62,131	-	943	943	17,952	1,171,807	1,171,807	216,163
Sacramento Cogeneration Authority	-	9,816	-	249	60	86	237,335	237,335	86,960
Sacramento Municipal Utility District	-	161,088	-	71,026	71,026	126,251	2,455,761	2,455,761	863,486
Sacramento Power Authority	-	9,168	-	5,000	5,000	436	152,800	152,800	122,349
Sacramento Regional Transit District	-	-	-	-	-	33,792	-	-	111,781
Transmission Agency of Northern California	-	27,397	-	1,111	1,111	4,925	392,934	392,934	156,067
San Bernardino County - Fontana Public Financing Authority	-	8,082	-	-	-	-	118,355	118,355	136,542
San Diego County:									
Oceanside-San Buenaventura Housing Authority	-	11,506	-	-	-	-	181,760	181,760	-
Palomar Pomerado Hospital District	-	7,006	-	13,438	13,438	92,499	114,701	114,701	52,699
San Diego County Water Authority	-	29,869	-	54,929	54,929	10,818	627,700	627,700	336,704
Tri City Hospital District	-	3,024	-	5,131	5,131	60,488	57,424	57,424	90,360
San Francisco City and County Joint Powers Financing Authority	-	24,961	-	-	-	-	427,878	427,878	427,878
San Mateo County - San Mateo County Transit District	-	15,447	-	-	-	25,923	442,612	442,612	606,382

See footnotes at end of table.

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
CALIFORNIA -- Con.									
Santa Clara County:									
Mid-Peninsula Regional Open Space District	16,050	947	-	938	12,639	1,135	1,329	26,011	5,616
San Jose-Santa Clara Clean Water Financing Authority	8,546	-	-	-	-	-	8,546	8,546	-
Santa Clara County Housing Authority	126,355	119,937	119,631	306	-	5,175	1,243	114,526	108,594
Santa Clara County Transit District	352,935	149,056	37,680	31,638	138,825	47,513	17,541	236,965	227,333
Santa Clara Valley Water District	176,217	13,667	242	9,286	64,739	79,025	18,786	160,847	114,944
Stanislaus County:									
Modesto Irrigation District Financing	181,885	-	-	-	-	166,429	15,456	182,561	139,813
Modesto Stanislaus Regional Public Power Agency	165,364	70,466	-	-	-	90,370	4,528	86,224	53,468
Tulare County - Kaweah Delta Healthcare District	140,890	-	-	-	448	134,861	5,581	130,513	127,911
COLORADO									
Arpahoe County - E-470 Highway Authority	33,738	6,089	-	-	-	2,579	25,070	178,716	3,406
Denver County:									
Denver Regional Transit District	276,217	40,886	40,886	-	179,990	46,151	9,190	261,569	181,339
Metropolitan Wastewater Reclamation District	79,063	-	-	-	-	71,673	7,390	52,523	31,067
Larimer County - Platte River Power Authority	135,503	-	-	-	-	122,779	12,724	114,237	83,704
Pueblo County - Southeastern Colorado Water Conservation	12,470	1,022	-	-	3,372	7,533	543	9,264	1,503
CONNECTICUT									
New Haven County - South Central Connecticut Regional Water Authority	62,798	-	-	-	-	56,077	6,721	48,914	14,851
New London County - Connecticut Municipal Electric Energy Cooperative	104,331	-	-	-	-	102,650	1,681	87,022	80,829
DELAWARE									
New Castle County - Delaware River and Bay Authority	75,249	731	-	731	-	67,196	7,322	88,972	41,884
DISTRICT OF COLUMBIA									
Washington - Washington Metropolitan Area Transit Authority	995,227	567,171	208,202	-	-	372,111	55,945	1,037,134	713,756
FLORIDA									
Bay County - Bay Medical Center	127,657	75	20	-	-	120,076	7,506	115,182	109,280
Broward County:									
Indian Trace Community Development District	26,630	4,974	-	4,974	-	5,128	16,528	21,169	6,829
North Broward Hospital District	652,848	12,741	8,145	3,449	111,148	490,814	38,145	691,899	646,804
South Broward Hospital District	445,526	1,903	-	1,285	29,016	405,950	8,657	439,796	395,367
Clay County - Clay County Housing Finance Authority	6,941	-	-	-	-	-	6,941	6,941	-
Escambia County:									
Escambia County Housing Finance Authority	19,173	-	-	-	-	270	18,903	19,533	272
Escambia County Utilities Authority	63,320	-	-	-	-	58,791	4,529	59,263	35,855
Hernando County - Southwest Florida Water Management	125,525	23,429	38	22,926	88,791	2,783	10,522	96,500	71,353
Lee County:									
Lee County Housing Finance Authority	5,258	860	860	-	-	265	4,133	4,479	346
Lee Memorial Hospital District	558,989	162,303	141,379	20,924	8,789	357,773	30,124	385,444	354,396
Leon County - Florida Municipal Power Agency	276,600	-	-	-	-	264,753	11,847	270,353	214,514
Orange County:									
Greater Orlando Aviation Authority	269,113	21,637	10,031	11,606	-	208,205	39,271	338,998	90,040
Orange County Housing Finance Authority	51,802	-	-	-	-	7,037	44,765	42,750	4,444
Orlando Utilities Commission	472,591	-	-	-	-	448,050	24,541	579,442	481,839
Reedy Creek Improvement District	188,055	-	-	-	42,995	133,357	11,703	214,889	134,455
Palm Beach County:									
Palm Beach County Housing Finance Authority	24,076	-	-	-	-	311	23,765	23,001	342
South Florida Water Management District	335,619	89,441	26,767	61,979	219,800	-	26,378	305,443	193,384
Pinellas County:									
Pinellas County Housing Finance Authority	21,782	-	-	-	-	1,912	19,870	20,587	717
West Coast Regional Water Supply Authority	28,870	-	-	-	-	27,282	1,588	431,321	16,418
Sarasota County - Sarasota County Public Hospital Board	270,837	-	-	-	4,595	250,033	16,209	304,301	268,427
Volusia County - Halifax Hospital Medical Center	254,533	-	-	-	15,810	228,482	10,241	262,401	241,882
GEORGIA									
Bibb County - Macon-Bibb County Hospital Authority	5,320	-	-	-	-	-	5,320	5,320	-
Chatham County - Savannah Economic Development Authority	9,531	-	-	-	-	5,842	3,689	9,550	1,382
Cherokee County - Cherokee County Water and Sewer Authority	19,513	-	-	-	-	17,417	2,096	27,327	6,765

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Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
CALIFORNIA -- Con.									
Santa Clara County:									
Mid-Peninsula Regional Open Space District	-	4,865	-	15,530	15,530	2,623	100,074	100,074	25,176
San Jose-Santa Clara Clean Water Financing Authority	-	8,546	-	-	-	-	139,191	139,191	86,086
Santa Clara County Housing Authority	113	1,002	-	4,817	1,791	7,337	25,999	24,644	6,425
Santa Clara County Transit District	-	4,729	4,903	-	-	92,486	106,097	106,097	564,649
Santa Clara Valley Water District	-	10,918	-	34,985	32,025	31,756	175,485	175,485	365,987
Stanislaus County:									
Modesto Irrigation District Financing	-	24,653	-	18,095	18,095	20,383	367,878	367,878	204,908
Modesto Stanislaus Regional Public Power Agency	-	30,497	-	2,259	2,259	2,643	321,420	321,420	81,493
Tulare County - Kaweah Delta Healthcare District	-	2,602	-	-	-	69,895	49,483	49,483	68,200
COLORADO									
Arpaho County - E-470 Highway Authority	-	27,057	-	148,253	72,263	1,396	783,507	764,888	462,869
Denver County:									
Denver Regional Transit District	-	7,001	-	73,229	44,351	99,547	128,084	128,084	162,020
Metropolitan Wastewater Reclamation District	-	10,354	-	11,102	9,002	17,314	192,324	192,324	142,136
Larimer County - Platte River Power Authority	-	20,840	-	9,693	-	6,393	370,072	370,072	184,635
Pueblo County - Southeastern Colorado Water Conservation	-	7,760	-	1	-	194	108,663	108,663	6,898
CONNECTICUT									
New Haven County - South Central Connecticut Regional Water Authority	4,750	15,140	-	14,173	12,387	7,625	265,944	265,944	76,895
New London County - Connecticut Municipal Electric Energy Cooperative	-	6,032	-	161	-	951	128,850	128,850	45,760
DELAWARE									
New Castle County - Delaware River and Bay Authority	-	8,375	-	38,713	38,713	22,041	165,130	165,130	88,046
DISTRICT OF COLUMBIA									
Washington - Washington Metropolitan Area Transit Authority	-	14,374	-	309,004	219,746	340,229	276,305	276,305	708,336
FLORIDA									
Bay County - Bay Medical Center	-	4,231	-	1,671	924	49,206	83,210	83,210	42,438
Broward County:									
Indian Trace Community Development District	-	6,712	-	7,628	7,553	428	184,217	184,217	148,596
North Broward Hospital District	-	7,638	-	37,457	20,620	266,998	199,090	199,090	224,127
South Broward Hospital District	-	11,021	-	33,408	8,259	188,636	213,826	213,826	189,338
Clay County - Clay County Housing Finance Authority	-	6,941	-	-	-	-	127,918	127,918	307,783
Escambia County:									
Escambia County Housing Finance Authority	-	19,261	-	-	-	126	269,285	269,285	270,480
Escambia County Utilities Authority	-	9,781	-	13,627	12,459	19,061	154,622	154,622	91,390
Hernando County - Southwest Florida Water Management	2,596	-	-	22,551	989	36,552	-	-	156,446
Lee County:									
Lee County Housing Finance Authority	-	4,133	-	-	-	108	193,335	193,335	193,335
Lee Memorial Hospital District	-	18,642	-	12,406	3,007	152,046	381,675	381,675	653,556
Leon County - Florida Municipal Power Agency	-	48,917	-	6,922	6,922	2,034	907,394	907,394	197,139
Orange County:									
Greater Orlando Aviation Authority	14,746	67,811	-	166,401	159,231	23,605	1,286,322	1,286,322	625,684
Orange County Housing Finance Authority	-	38,306	-	-	-	266	618,199	618,199	629,631
Orlando Utilities Commission	18,225	79,378	-	-	-	57,711	1,491,567	1,491,567	36,871
Reedy Creek Improvement District	-	41,066	-	39,368	37,080	13,695	605,996	605,996	132,808
Palm Beach County:									
Palm Beach County Housing Finance Authority	118	22,541	-	-	-	126	322,013	322,013	322,013
South Florida Water Management District	13,186	4,336	-	94,537	43,995	72,185	83,545	83,545	363,117
Pinellas County Housing Finance Authority	-	19,870	-	-	-	105	326,128	326,128	328,586
West Coast Regional Water Supply Authority	-	7,121	-	407,782	407,782	5,505	512,307	509,665	101,883
Sarasota County - Sarasota County Public Hospital Board	-	14,987	-	20,887	8,235	114,647	477,903	477,903	285,605
Volusia County - Halifax Hospital Medical Center	-	5,833	-	14,686	4,764	93,049	122,563	108,493	5,248
GEORGIA									
Bibb County - Macon-Bibb County Hospital Authority	-	5,320	-	-	-	-	105,411	105,411	23,604
Chatham County - Savannah Economic Development Authority	337	5,726	-	2,105	-	400	138,494	138,494	174,178
Cherokee County - Cherokee County Water and Sewer Authority	-	6,008	-	14,554	14,271	2,518	101,535	101,535	37,092

See footnotes at end of table.

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
GEORGIA -- Con.									
Clarke County - Clarke County Hospital Authority	161,190	-	-	-	-	155,333	5,857	133,549	118,256
Cobb County - Municipal Gas Authority of Georgia	161,226	221	-	-	-	156,307	4,698	95,407	69,803
De Kalb County - Fulton De Kalb Hospital Authority	487,667	207,611	-	109,590	-	266,695	13,361	469,067	417,008
Floyd County - Floyd County Hospital Authority	133,927	12,281	313	11,748	-	119,055	2,591	121,345	107,428
Fulton County:									
Atlanta Housing Authority	169,907	150,686	150,686	-	-	17,362	1,859	145,295	105,879
Metro Atlanta Rapid Transit Authority	517,042	386,322	113,528	272,794	-	108,135	22,585	502,954	296,071
Municipal Electric Authority of Georgia	589,086	-	-	-	-	534,265	54,821	568,393	279,565
Glynn County - Glynn-Brunswick Memorial Hospital Authority	119,294	-	-	-	-	114,210	5,084	107,106	105,254
Gwinnett County - Gwinnett County Hospital Authority	5,300	-	-	-	-	-	5,300	5,300	-
Henry County - Henry County Water and Sewer Authority	21,003	-	-	-	4,940	13,143	2,920	41,316	8,388
Lowndes County - Valdosta-Lowndes County Hospital Authority	123,835	620	-	-	-	119,821	3,394	119,740	106,150
ILLINOIS									
Cook County:									
Chicago Housing Authority	472,749	417,701	417,701	-	-	42,645	12,403	662,959	555,834
Chicago Park District	390,561	34,858	443	34,415	221,455	6,896	127,352	591,556	202,424
Chicago Public Building Commission	66,500	6,389	-	-	-	46,645	13,466	155,296	29,231
Chicago Transit Authority	992,068	489,582	89,955	29,569	-	390,991	111,495	1,078,948	823,021
Metropolitan Commuter Rail Board	650,778	379,615	71,062	15,211	-	254,993	16,170	543,040	382,906
Metropolitan Pier and Exposition Authority	289,847	35,488	-	35,488	79,668	160,753	13,938	321,565	158,802
Metropolitan Water Reclamation of Greater Chicago	567,705	33,568	1,655	30,506	332,017	54,929	147,191	467,141	227,675
Northwest Suburban Municipal Joint Action	26,648	-	-	-	-	24,640	2,008	22,959	14,604
Pace Suburban BVS Board	113,071	77,494	4,851	68,790	-	32,222	3,355	115,097	115,097
Regional Transportation Authority	287,522	184,281	-	184,281	86,745	-	16,496	307,711	167,878
DuPage County - DuPage Water Commission	93,878	-	-	-	31,646	55,140	7,092	65,249	40,336
Lake County - Central Lake County Joint Action Water Agency	14,597	-	-	-	2,948	10,631	1,018	14,757	4,856
INDIANA									
Allen County - Ft. Wayne City Hospital Authority	22,688	-	-	-	-	-	22,688	22,688	-
Lake County - Merrillville Multi-School Building Authority	12,432	8,238	-	-	-	-	4,194	7,666	9
Marion County - Indiana Municipal Power Agency	186,566	-	-	-	-	178,492	8,074	170,923	145,350
St. Joseph County - St. Joseph County Hospital Authority	7,664	4	-	4	52	-	7,608	7,669	46
KANSAS									
Johnson County - Johnson County Water District 1	53,800	-	-	-	-	50,857	2,943	49,771	27,063
KENTUCKY									
Jefferson County - Louisville-Jefferson County Metropolitan Sewer District	92,644	-	-	-	-	79,635	13,009	159,269	71,836
LOUISIANA									
Calcasieu Parish - Lake Charles Harbor and Terminal District	31,977	689	-	689	1,362	16,319	13,607	35,216	8,558
Lafayette Parish - Louisiana Energy and Power Authority	58,596	-	-	-	-	56,897	1,699	49,111	41,496
Orleans Parish - Regional Transit Authority	97,166	13,064	10,435	2,579	47,498	33,873	2,731	144,169	91,592
MARYLAND									
Baltimore City Area:									
Baltimore City Housing Authority	219,138	191,076	178,587	6,225	-	27,100	962	164,988	98,350
Northeast Maryland Waste Disposal Authority	63,803	52,609	-	-	-	866	10,328	53,057	31,869
MASSACHUSETTS									
Hampden County - Massachusetts Municipal Wholesale Electric Company	243,235	-	-	-	-	227,949	15,286	201,821	116,419
Suffolk County:									
Boston Housing Authority	234,734	196,972	167,365	29,607	-	35,698	2,064	238,391	158,610
Massachusetts Bay Transit Authority	1,330,988	859,716	143,430	716,286	-	254,394	216,878	1,265,506	661,582
MICHIGAN									
Kent County - Michigan Public Power Agency	120,053	-	-	-	-	112,631	7,422	103,328	80,575
Wayne County - Greater Detroit Resource Recovery Authority	112,711	87,011	-	-	-	19,101	6,599	87,702	52,015
MINNESOTA									
Big Stone County - Western Minnesota Municipal Power Agency	49,426	-	-	-	-	44,066	5,360	42,154	23,854
Hennepin County - Minneapolis - St. Paul Housing Finance Authority	12,710	-	-	-	-	5	12,705	13,712	35

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
GEORGIA -- Con.									
Clarke County - Clarke County Hospital Authority	-	3,601	-	11,692	4,871	54,874	81,694	81,694	46,796
Cobb County - Municipal Gas Authority of Georgia	38	25,454	-	112	-	2,250	612,749	612,749	70,430
De Kalb County - Fulton De Kalb Hospital Authority	-	18,289	-	33,770	15,493	187,890	300,359	300,359	47,810
Floyd County - Floyd County Hospital Authority	-	2,191	-	11,726	4,242	52,879	43,451	43,451	9,867
Fulton County:									
Atlanta Housing Authority	-	2,923	-	36,493	35,127	21,780	57,148	57,148	21,438
Metro Atlanta Rapid Transit Authority	-	62,829	-	144,054	2,411	221,203	1,144,830	1,114,470	308,030
Municipal Electric Authority of Georgia	2,845	231,848	-	54,135	54,135	8,700	3,653,374	3,653,374	916,095
Glynn County - Glynn-Brunswick Memorial Hospital Authority	-	1,852	-	-	-	1,370	77,366	77,366	85,569
Gwinnett County - Gwinnett County Hospital Authority	-	5,300	-	-	-	-	115,500	115,500	-
Henry County - Henry County Water and Sewer Authority	661	5,514	-	26,753	18,608	3,007	109,325	109,325	55,010
Lowndes County - Valdosta-Lowndes County Hospital Authority	-	2,233	-	11,357	2,408	53,153	48,394	46,180	63,512
ILLINOIS									
Cook County:									
Chicago Housing Authority	-	3,363	-	103,762	100,081	173,740	55,961	55,961	141,767
Chicago Park District	37,476	75,426	46,177	230,053	119,772	122,358	664,485	664,485	599,414
Chicago Public Building Commission	-	18,830	-	107,235	107,235	2,046	324,960	324,960	198,857
Chicago Transit Authority	2,325	-	123,173	130,429	63,703	463,218	-	-	1,515,843
Metropolitan Commuter Rail Board	-	-	-	160,134	88,431	187,110	-	-	193,497
Metropolitan Pier and Exposition Authority	-	85,016	-	77,747	77,747	45,033	1,751,871	1,751,871	257,818
Metropolitan Water Reclamation of Greater Chicago	2,823	64,648	51,005	120,990	88,890	120,867	1,163,557	1,159,093	1,528,555
Northwest Suburban Municipal Joint Action	-	6,942	-	1,413	1,413	705	121,855	121,855	14,220
Pace Suburban BVS Board	-	-	-	-	-	43,370	-	-	-
Regional Transportation Authority	-	61,339	-	78,494	77,383	3,161	964,765	964,765	258,120
DuPage County - DuPage Water Commission	-	11,326	-	13,587	13,587	1,648	309,020	309,020	143,035
Lake County - Central Lake County Joint Action Water Agency	-	8,248	-	1,653	1,565	1,223	134,072	134,072	15,373
INDIANA									
Allen County - Ft. Wayne City Hospital Authority	-	22,688	-	-	-	-	275,090	275,090	275,090
Lake County - Merrillville Multi-School Building Authority	-	7,657	-	-	-	-	129,585	129,585	56,981
Marion County - Indiana Municipal Power Agency	-	22,356	-	3,217	3,217	2,035	450,230	450,230	117,628
St. Joseph County - St. Joseph County Hospital Authority	-	7,608	-	15	15	18	123,725	123,725	123,725
KANSAS									
Johnson County - Johnson County Water District 1	-	7,545	-	15,163	9,772	12,626	133,320	133,320	54,085
KENTUCKY									
Jefferson County - Louisville-Jefferson County Metropolitan Sewer District	-	36,245	-	51,188	51,188	43,800	610,353	610,353	123,562
LOUISIANA									
Calcasieu Parish - Lake Charles Harbor and Terminal District	-	10,036	-	16,622	7,705	5,848	140,832	140,832	199,681
Lafayette Parish - Louisiana Energy and Power Authority	-	6,979	-	636	636	2,575	109,930	109,930	32,632
Orleans Parish - Regional Transit Authority	-	5,744	-	46,833	13,073	64,029	98,413	98,413	21,403
MARYLAND									
Baltimore City Area:									
Baltimore City Housing Authority	499	6,798	-	59,341	58,755	40,081	103,549	103,549	77,373
Northeast Maryland Waste Disposal Authority	155	20,943	-	90	-	397	340,440	340,440	63,817
MASSACHUSETTS									
Hampden County - Massachusetts Municipal Wholesale Electric Company	5,653	70,616	-	9,133	9,133	5,929	1,243,940	1,243,940	239,547
Suffolk County:									
Boston Housing Authority	341	5,737	-	73,703	72,738	37,027	98,609	82,694	52,571
Massachusetts Bay Transit Authority	-	190,566	92,804	320,554	304,671	275,770	3,722,015	3,310,915	2,074,995
MICHIGAN									
Kent County - Michigan Public Power Agency	-	22,041	-	712	712	585	397,366	397,366	146,554
Wayne County - Greater Detroit Resource Recovery Authority	-	35,684	-	3	3	6,241	487,790	487,790	186,943
MINNESOTA									
Big Stone County - Western Minnesota Municipal Power Agency	1,029	14,960	-	2,311	2,311	-	259,720	259,720	74,903
Hennepin County - Minneapolis - St. Paul Housing Finance Authority	-	13,677	-	-	-	-	208,134	208,134	207,567

See footnotes at end of table.

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
MINNESOTA -- Con.									
Lake of the Woods County - North Minnesota Municipal Power Agency	41,753	-	-	-	-	38,547	3,206	45,705	16,950
Mower County - Southern Minnesota Municipal Power Agency	144,571	-	-	-	-	136,701	7,870	117,916	71,323
Ramsey County:									
Metropolitan Council of The Twin Cities	325,926	144,520	66,452	76,440	88,750	64,616	28,040	418,736	271,461
Minneapolis-St Paul Metropolitan Airports Commission	164,392	-	-	-	-	116,948	47,444	226,537	63,853
MISSISSIPPI									
Harrison County - Harrison County Wastewater Management District	18,736	-	-	-	-	17,299	1,437	28,391	11,818
MISSOURI									
St. Louis County - St Louis Regional Convention and Sports Complex	24,617	24,000	-	12,000	-	-	617	21,424	5,341
St Louis City:									
Bi State Development Agency	280,738	225,506	78,262	6,306	-	45,441	9,791	228,194	136,270
Metropolitan St Louis Sewer District	181,212	484	337	84	19,953	147,563	13,212	151,422	85,120
NEBRASKA									
Douglas County:									
Metropolitan Utilities District	176,847	1,484	-	56	1,788	156,138	17,437	168,781	137,342
Omaha Public Power District	601,036	-	-	-	-	516,836	84,200	556,505	363,178
Platte County - Nebraska Public Power District	626,651	-	-	-	-	599,018	27,633	572,779	418,090
NEVADA									
Clark County - Southern Nevada Water Authority	179,670	82,402	1,107	-	12,032	60,894	24,342	338,235	31,592
Washoe County - Washoe County Airport Authority	57,922	12,253	11,650	568	8,387	35,831	1,451	53,888	20,758
NEW JERSEY									
Atlantic County - Atlantic County Utilities Authority	47,176	-	-	-	-	45,324	1,852	45,235	29,868
Bergen County - Bergen County Utilities Authority	64,772	2,151	-	2,151	-	52,656	9,965	87,522	73,026
Camden County:									
Camden County Improvement Authority	3,225	796	796	-	-	743	1,686	22,469	1,729
Camden County Municipal Utilities Authority	79,997	-	-	-	-	72,463	7,534	75,462	23,869
Delaware River Port Authority	160,425	12,578	12,578	-	-	132,476	15,371	210,255	94,261
Cape May County - Cape May County Municipal Utilities Authority	40,751	24,153	-	117	-	11,951	4,647	32,404	18,110
Essex County:									
Essex County Improvement Authority	16,922	280	-	-	-	4,220	12,422	33,192	4,053
Passaic Valley Sewerage Commission	149,479	143,938	-	-	-	-	5,541	112,870	92,927
Mercer County - Mercer County Improvement Authority	40,277	9,901	-	91	-	28,598	1,778	32,457	24,591
Middlesex County - Middlesex County Utilities Authority	50,622	-	-	-	-	45,440	5,182	38,109	28,481
Monmouth County - Monmouth County Improvement Authority	11,656	-	-	-	-	-	11,656	35,899	167
Ocean County - Ocean County Utilities Authority	65,896	59,225	577	-	-	985	5,686	53,685	23,539
Union County - Union County Utilities Authority	31,545	525	-	525	-	27,224	3,796	40,997	20,345
NEW YORK									
Nassau County - Long Island Power Authority	1,411,326	-	-	-	-	1,377,605	33,721	1,438,533	975,387
New York City Area - Port Authority of New York and New Jersey	2,527,372	27,066	27,066	-	-	2,361,202	139,104	2,794,931	1,464,819
NORTH CAROLINA									
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority	1,003,915	27,183	4,980	6,222	-	819,929	156,803	1,078,093	843,500
Wake County:									
Eastern North Carolina Municipal Power Agency	487,357	-	-	-	-	449,489	37,868	436,206	232,298
North Carolina Municipal Power Agency 1	413,712	-	-	-	-	359,819	53,893	339,855	209,722
Raleigh - Durham Airport Authority	53,115	5,714	5,664	-	-	44,461	2,940	54,233	12,403
OHIO									
Cuyahoga County:									
Cuyahoga Metropolitan Housing Authority	142,779	128,985	128,985	-	-	11,514	2,280	138,159	105,271
Graeter Cleveland Regional Transportation	236,941	40,443	31,045	9,398	146,703	45,437	4,358	248,894	197,133
Northeast Ohio Regional Sewer District	149,283	4,795	4,795	-	-	127,209	17,279	156,227	52,271
Lucas County - Toledo-Lucas County Port Authority	60,523	13,366	13,366	-	2,274	32,034	12,849	49,095	22,880
Summit County - Akron-Bath-Copley Joint Township Hospital	21,070	-	-	-	-	-	21,070	21,070	-
OREGON									
Klamath County - Klamath Falls Intercommunity Hospital	98,226	-	-	-	-	97,657	569	101,135	95,886

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
MINNESOTA -- Con.									
Lake of the Woods County - North Minnesota Municipal Power Agency	-	18,634	-	10,121	10,121	76	334,115	334,115	55,590
Mower County - Southern Minnesota Municipal Power Agency	8,835	35,030	-	2,728	1,224	2,132	1,162,355	1,162,355	148,751
Ramsey County:									
Metropolitan Council of The Twin Cities	68,404	35,997	-	42,874	-	182,832	409,850	409,850	219,858
Minneapolis-St Paul Metropolitan Airports Commission	-	32,293	-	130,391	123,533	32,433	726,660	726,660	434,571
MISSISSIPPI									
Harrison County - Harrison County Wastewater Management District	-	5,618	-	10,955	10,955	293	104,812	102,635	23,806
MISSOURI									
St. Louis County - St Louis Regional Convention and Sports Complex	-	16,083	-	-	-	374	255,401	255,401	124,409
St Louis City:									
Bi State Development Agency	-	555	-	91,369	-	69,656	7,736	7,736	119,810
Metropolitan St Louis Sewer District	-	578	-	65,724	61,278	49,558	7,550	7,550	210,855
NEBRASKA									
Douglas County:									
Metropolitan Utilities District	2,528	-	-	28,911	20,552	32,598	-	-	106,097
Omaha Public Power District	16,638	42,599	22,183	111,907	111,907	125,432	831,918	831,918	795,720
Platte County - Nebraska Public Power District	6,260	71,595	-	76,834	60,503	109,621	1,326,957	1,326,957	343,205
NEVADA									
Clark County - Southern Nevada Water Authority	-	54,438	-	252,205	252,205	11,147	1,179,966	929,966	324,550
Washoe County - Washoe County Airport Authority	318	7,379	-	25,433	12,961	10,146	131,885	131,885	42,372
NEW JERSEY									
Atlantic County - Atlantic County Utilities Authority	-	9,478	-	5,889	4,443	10,809	173,139	165,577	42,138
Bergen County - Bergen County Utilities Authority	-	14,496	-	-	-	14,298	239,226	239,226	119,954
Camden County:									
Camden County Improvement Authority	358	3,906	-	16,476	15,350	420	164,209	164,014	16,047
Camden County Municipal Utilities Authority	-	45,711	-	5,882	3,668	9,524	761,174	761,174	283,254
Delaware River Port Authority	2,578	34,108	-	79,308	-	48,976	632,880	632,880	305,854
Cape May County - Cape May County Municipal Utilities Authority	1,313	11,352	-	1,629	53	6,062	212,409	212,409	74,995
Essex County:									
Essex County Improvement Authority	-	28,673	-	466	-	993	533,218	533,218	150,480
Passaic Valley Sewerage Commission	1,000	9,943	-	9,000	6,000	28,635	166,755	166,755	86,207
Mercer County - Mercer County Improvement Authority	-	7,866	-	-	-	1,603	466,544	466,544	169,772
Middlesex County - Middlesex County Utilities Authority	-	8,420	-	1,208	179	7,242	181,270	181,270	70,410
Monmouth County - Monmouth County Improvement Authority	-	18,122	-	17,610	17,610	8	385,305	385,305	269,028
Ocean County - Ocean County Utilities Authority	-	3,021	-	27,125	9,886	9,386	297,696	297,696	117,456
Union County - Union County Utilities Authority	-	20,652	-	-	-	686	323,921	323,921	73,407
NEW YORK									
Nassau County - Long Island Power Authority	157,561	233,785	-	71,800	-	585,232	7,972,341	7,972,341	517,264
New York City Area - Port Authority of New York and New Jersey	104,439	405,009	-	820,664	820,664	454,266	7,527,452	7,186,552	4,091,900
NORTH CAROLINA									
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority	-	22,983	-	211,610	179,261	468,308	469,274	469,274	425,006
Wake County:									
Eastern North Carolina Municipal Power Agency	-	203,691	-	217	60	72,000	3,487,243	3,350,243	753,547
North Carolina Municipal Power Agency 1	-	126,466	-	3,667	3,667	-	2,385,987	2,185,387	957,361
Raleigh - Durham Airport Authority	-	7,219	-	34,611	32,215	6,222	151,665	151,665	59,052
OHIO									
Cuyahoga County:									
Cuyahoga Metropolitan Housing Authority	-	654	-	32,234	32,234	20,488	7,182	7,182	17,566
Graeter Cleveland Regional Transportation	-	5,617	-	46,144	23,072	103,281	105,485	105,485	64,769
Northeast Ohio Regional Sewer District	4,863	15,866	-	83,227	82,231	24,437	333,794	318,762	276,760
Lucas County - Toledo-Lucas County Port Authority	-	12,849	-	13,366	13,366	4,574	155,066	155,066	78,631
Summit County - Akron-Bath-Copley Joint Township Hospital	-	21,070	-	-	-	-	296,304	296,304	296,304
OREGON									
Klamath County - Klamath Falls Intercommunity Hospital	-	877	-	4,372	3,757	32,281	26,614	22,950	13,405

See footnotes at end of table.

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
OREGON -- Con.									
Multnomah County:									
Metropolitan Service District	167,120	18,975	10,122	709	32,938	98,102	17,105	170,088	116,496
Port of Portland	225,577	7,529	7,529	-	6,006	160,723	51,319	322,407	106,795
Tri-County Metropolitan District	371,949	149,365	128,039	801	150,645	58,147	13,792	326,214	207,587
PENNSYLVANIA									
Allegheny County:									
Allegheny County Hospital Development Authority	68,625	-	-	-	-	-	68,625	68,543	-
Allegheny County Industrial Development Authority	5,710	-	-	-	-	-	5,710	5,710	-
Allegheny County Port Authority	336,816	273,766	79,824	168,987	-	50,678	12,372	327,346	207,373
Allegheny County Residential Finance Authority	10,039	-	-	-	-	-	10,039	10,389	476
Allegheny County Sanitary Authority	57,320	3,668	-	3,668	-	47,936	5,716	58,479	32,957
Pittsburgh Water and Sewer Authority	57,637	-	-	-	-	54,836	2,801	69,434	25,897
Pittsburgh-Allegheny County Public Auditorium Authority	22,429	6,314	-	-	8,362	4,865	2,888	70,059	6,039
Beaver County - Pennsylvania Pooled Finance Authority	17,637	-	-	-	-	-	17,637	17,776	139
Berks County:									
Berks County Industrial Development Authority	11,462	-	-	-	-	65	11,397	11,515	118
Berks County Municipal Authority	19,706	-	-	-	-	-	19,706	19,701	103
Bradford County - Sayre Health Care Facilities Authority	19,808	-	-	-	-	-	19,808	17,449	-
Bucks County:									
Bucks County Water and Sewer Authority	34,875	861	-	861	-	30,413	3,601	32,871	16,427
St. Mary Hospital Authority	7,575	-	-	-	-	-	7,575	7,575	-
Butler County:									
Butler County Hospital Authority	6,998	-	-	-	-	-	6,998	6,998	-
Butler County Industrial Development Authority	9,894	-	-	-	-	-	9,894	9,894	-
Cambria County - Cambria County Industrial Development Authority	21,625	-	-	-	-	-	21,625	21,496	2
Chester County:									
Chester County Health and Education Facilities Authority	8,007	-	-	-	-	-	8,007	8,007	-
Chester County Industrial Development Authority	14,031	-	-	-	-	175	13,856	13,949	93
Dauphin County:									
Dauphin County General Authority	52,377	-	-	-	-	1,813	50,564	52,334	1,811
Harrisburg Authority	33,979	1,006	-	-	-	27,303	5,670	31,421	16,133
Delaware County:									
Delaware County Authority	40,133	-	-	-	-	-	40,133	40,295	162
Delaware County Industrial Development Authority	35,275	180	-	180	-	76	35,019	35,199	196
Erie County - Erie County Hospital Authority	8,796	-	-	-	-	-	8,796	8,796	-
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority	18,816	-	-	-	-	-	18,816	18,816	-
Lancaster County:									
Lancaster County Hospital Authority	10,950	-	-	-	-	-	10,950	10,848	-
Lancaster County Solid Waste Management Authority	50,981	49	-	49	-	45,836	5,096	37,979	23,173
Lehigh County - Lehigh County Industrial Development Authority	33,878	-	-	-	-	-	33,878	33,877	-
Luzerne County - Northeastern Pennsylvania Hospital Authority	21,267	-	-	-	-	-	21,267	21,267	-
Lycoming County - Lycoming County Authority	8,356	-	-	-	-	-	8,356	8,356	-
Montgomery County - Montgomery County Higher Education and Health Authority	36,238	-	-	-	-	-	36,238	36,238	-
Montour County - Geisinger Medical Center Authority	9,858	-	-	-	-	-	9,858	9,858	-
Northampton County:									
Northampton County Higher Education Authority	18,450	16,950	-	-	-	-	1,500	10,640	302
Northampton County Industrial Development Authority	6,730	-	-	-	-	80	6,650	6,739	89
Philadelphia City Area:									
Pennsylvania Convention Center Authority	42,158	29,265	-	-	-	10,151	2,742	45,142	16,002
Philadelphia Hospital and Higher Education Facilities Authority	86,718	-	-	-	-	-	86,718	86,718	-
Philadelphia Housing Authority	353,347	332,689	331,305	645	-	16,853	3,805	351,299	176,568
Philadelphia Industrial Development Authority	54,885	-	-	-	-	-	54,885	54,885	-
Philadelphia Municipal Authority	24,130	-	-	-	-	-	24,130	24,130	-
Philadelphia Parking Authority	94,099	-	-	-	-	91,074	3,025	89,402	45,104
Southeastern Pennsylvania Transportation Authority	951,159	655,081	243,182	346,567	-	284,005	12,073	911,610	613,251
Schuylkill County - Schuylkill County Industrial Development Authority	7,990	-	-	-	-	-	7,990	7,990	-
Venango County - Venango Industrial Development Authority	8,674	-	-	-	-	-	8,674	8,674	-
Washington County - Washington County Hospital Authority	10,111	-	-	-	-	-	10,111	10,111	-

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
OREGON -- Con.									
Multnomah County:									
Metropolitan Service District	948	14,572	-	38,072	11,904	32,346	261,420	261,420	229,054
Port of Portland	-	28,800	-	186,812	186,812	37,160	712,467	712,467	389,260
Tri-County Metropolitan District	-	7,843	-	110,784	57,556	87,161	188,296	188,296	203,407
PENNSYLVANIA									
Allegheny County:									
Allegheny County Hospital Development Authority	564	67,979	-	-	-	-	2,035,000	2,035,000	2,036,233
Allegheny County Industrial Development Authority	-	5,710	-	-	-	-	237,360	237,360	237,360
Allegheny County Port Authority	-	1,951	-	118,022	59,100	118,303	53,930	24,936	169,351
Allegheny County Residential Finance Authority	-	9,913	-	-	-	7	124,053	124,053	124,053
Allegheny County Sanitary Authority	-	24,679	-	843	-	13,311	410,315	410,315	63,794
Pittsburgh Water and Sewer Authority	6,409	20,700	-	16,428	16,428	7,600	456,418	456,418	154,126
Pittsburgh-Allegheny County Public Auditorium Authority	1,769	4,791	-	57,460	31,118	3,279	402,705	402,705	366,734
Beaver County - Pennsylvania Pooled Finance Authority	-	17,637	-	-	-	-	285,708	285,708	285,708
Berks County:									
Berks County Industrial Development Authority	-	11,397	-	-	-	28	242,389	242,389	246,165
Berks County Municipal Authority	-	19,598	-	-	-	18	202,640	202,640	202,640
Bradford County - Sayre Health Care Facilities Authority	-	17,449	-	-	-	-	369,139	369,139	369,139
Bucks County:									
Bucks County Water and Sewer Authority	-	10,478	-	5,966	5,966	2,588	147,795	147,795	50,549
St. Mary Hospital Authority	-	7,575	-	-	-	-	151,530	151,530	151,530
Butler County:									
Butler County Hospital Authority	-	6,998	-	-	-	-	107,220	107,220	107,220
Butler County Industrial Development Authority	-	9,894	-	-	-	-	164,901	164,901	164,901
Cambria County - Cambria County Industrial Development Authority	-	21,494	-	-	-	-	285,635	285,635	285,635
Chester County:									
Chester County Health and Education Facilities Authority	-	8,007	-	-	-	-	132,472	132,472	132,472
Chester County Industrial Development Authority	-	13,856	-	-	-	-	210,938	210,938	212,020
Dauphin County:									
Dauphin County General Authority	-	50,023	-	500	-	490	815,809	815,809	815,809
Harrisburg Authority	-	15,288	-	-	-	95	263,113	263,113	82,757
Delaware County:									
Delaware County Authority	-	40,133	-	-	-	40	719,140	719,140	719,446
Delaware County Industrial Development Authority	-	35,003	-	-	-	41	549,636	549,636	550,017
Erie County - Erie County Hospital Authority	-	8,796	-	-	-	-	174,048	174,048	174,064
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority	-	18,816	-	-	-	-	311,003	311,003	311,003
Lancaster County:									
Lancaster County Hospital Authority	-	10,848	-	-	-	-	289,426	289,426	289,514
Lancaster County Solid Waste Management Authority	-	12,206	-	2,600	2,351	2,365	145,689	145,689	52,974
Lehigh County - Lehigh County Industrial Development Authority	-	33,877	-	-	-	-	564,623	564,623	564,623
Luzerne County - Northeastern Pennsylvania Hospital Authority	-	21,267	-	-	-	-	350,382	350,382	350,382
Lycoming County - Lycoming County Authority	-	8,356	-	-	-	-	139,805	139,805	139,805
Montgomery County - Montgomery County Higher Education and Health Authority	-	36,238	-	-	-	-	565,583	565,583	565,583
Montour County - Geisinger Medical Center Authority	-	9,858	-	-	-	-	242,755	242,755	242,755
Northampton County:									
Northampton County Higher Education Authority	-	10,338	-	-	-	-	151,764	151,764	2,604
Northampton County Industrial Development Authority	-	6,650	-	-	-	55	103,440	103,440	104,293
Philadelphia City Area:									
Pennsylvania Convention Center Authority	10,359	18,533	-	248	-	3,683	274,045	274,045	148,076
Philadelphia Hospital and Higher Education Facilities Authority	-	86,718	-	-	-	-	1,515,557	1,515,557	1,515,557
Philadelphia Housing Authority	22,013	3,718	-	149,000	149,000	68,800	133,063	130,806	82,613
Philadelphia Industrial Development Authority	-	54,885	-	-	-	-	1,396,815	1,396,815	1,396,815
Philadelphia Municipal Authority	-	24,130	-	-	-	-	385,462	385,462	386,405
Philadelphia Parking Authority	37,989	6,309	-	-	-	20,499	143,933	143,933	85,923
Southeastern Pennsylvania Transportation Authority	-	18,059	-	280,300	159,745	540,919	489,396	489,396	335,491
Schuylkill County - Schuylkill County Industrial Development Authority	-	7,990	-	-	-	-	130,420	130,420	130,420
Venango County - Venango Industrial Development Authority	-	8,674	-	-	-	-	144,219	144,219	144,219
Washington County - Washington County Hospital Authority	-	10,111	-	-	-	-	161,427	161,427	161,427

See footnotes at end of table.

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
PENNSYLVANIA -- Con.									
Westmoreland County - Westmoreland County Municipal Authority	42,329	-	-	-	-	38,219	4,110	40,978	27,511
York County:									
York County Hospital Authority	11,499	-	-	-	-	-	11,499	11,499	-
York County Solid Waste and Refuse Authority	48,486	68	-	68	-	43,458	4,960	23,108	16,889
SOUTH CAROLINA									
Cherokee County - Piedmont Municipal Power Agency	171,739	-	-	-	-	139,940	31,799	157,746	76,737
Greenville County - Greenville Hospital System District	522,408	-	-	-	-	494,292	28,116	517,709	447,939
TENNESSEE									
Davidson County:									
Metropolitan Development and Housing Agency	230,882	205,082	57,877	1,420	-	11,838	13,962	241,609	57,151
Metropolitan Nashville Airport Authority	69,605	5,045	3,828	563	-	58,879	5,681	88,573	28,008
Shelby County - Memphis-Shelby County Airport Authority	95,568	19,264	16,791	2,473	-	58,851	17,453	158,210	31,736
TEXAS									
Bexar County - San Antonio Housing Authority	105,036	91,639	16,618	75,021	-	11,155	2,242	103,228	101,451
Clay County - Red River Authority of Texas	16,677	-	-	-	-	2,718	13,959	16,284	2,172
Collin County - North Texas Municipal Water District	84,699	-	-	-	-	78,236	6,463	63,532	31,767
Dallas County:									
Dallas Area Rapid Transit Authority	359,833	-	-	-	314,826	35,081	9,926	389,092	177,315
Dallas City Housing Authority	97,575	88,849	88,849	-	-	7,206	1,520	101,674	81,061
Dallas County Utility and Reclamation District	19,006	-	-	-	15,256	3,255	495	12,432	6,432
Frio County - Nuecus River Authority	15,059	3,214	-	-	-	100	11,745	91,508	328
Harris County:									
Gulf Coast Waste Disposal Authority	86,147	293	-	-	-	41,828	44,026	83,299	36,001
Houston Port Authority	132,919	-	-	-	28,215	97,170	7,534	126,330	56,740
Metropolitan Transit Authority	442,813	66,255	66,255	-	314,698	46,895	14,965	481,686	221,823
Southeast Texas Housing Finance Commission	30,991	-	-	-	-	325	30,666	33,299	876
Tomball Hospital Authority	83,094	-	-	-	-	79,898	3,196	90,788	70,889
Howard County - Colorado River Municipal Water District	28,949	7,527	-	-	-	19,838	1,584	21,883	11,227
Jefferson County:									
Lower Neches Valley Authority	16,360	-	-	-	-	5,473	10,887	15,478	5,754
Port of Port Arthur Navigation District	10,394	-	-	-	3,909	2,460	4,025	11,692	2,465
Mclennan County - Brazos River Authority	198,519	10,754	-	-	-	21,508	166,257	191,806	16,212
Midland County - Midland Memorial Hospital	126,202	523	-	523	7,301	113,712	4,666	117,431	109,072
Orange County - Sabine River Authority of Texas	57,362	-	-	-	534	21,610	35,218	53,885	9,803
Polk County - Sam Rayburn Municipal Power Agency	43,778	-	-	-	-	40,364	3,414	34,509	19,736
Potter County - Panhandle Regional Housing Development Authority	9,825	-	-	-	-	-	9,825	9,605	-
Tarrant County:									
Tarrant County Hospital Authority	17,994	-	-	-	-	-	17,994	17,994	-
Tarrant County Regional Water and Water Conservation District	64,581	-	-	-	3,385	52,925	8,271	70,165	20,116
Texas Municipal Power Agency	187,145	-	-	-	-	173,813	13,332	183,918	100,976
Travis County:									
Capital Metropolitan Transit Authority	137,291	25,798	25,798	-	97,897	8,031	5,565	117,711	75,569
Lower Colorado River Authority	454,455	2,710	1,704	1,006	-	438,417	13,328	585,475	330,378
Walker County - Trinity River Authority	113,718	322	-	322	-	98,324	15,072	94,024	27,780
UTAH									
Salt Lake County:									
Intermountain Power Agency	653,453	-	-	-	-	613,571	39,882	506,830	232,246
Utah Associated Municipal Power System	75,682	-	-	-	-	72,785	2,897	69,734	59,810
Utah Transit Authority	186,169	167,083	109,870	688	-	13,662	5,424	191,720	69,941
VIRGINIA									
Arlington County:									
Metropolitan Washington Airports Authority	364,904	7,885	6,282	1,603	-	280,063	76,956	425,406	154,461
Northern Virginia Transportation Commission	106,352	94,352	8,469	79,531	-	7,668	4,332	111,093	19,568
Loudoun County - Loudoun County Sanitation Authority	31,000	-	-	-	-	19,992	11,008	19,615	6,475
Northhampton County - Chesapeake Bay Bridge Tunnel District	40,195	485	-	485	-	36,153	3,557	42,432	10,418

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
PENNSYLVANIA -- Con.									
Westmoreland County - Westmoreland County Municipal Authority	-	11,227	-	2,240	2,240	16,506	181,534	181,534	52,031
York County:									
York County Hospital Authority	-	11,499	-	-	-	-	142,524	142,524	142,524
York County Solid Waste and Refuse Authority	-	6,120	-	99	35	872	104,590	104,590	57,451
SOUTH CAROLINA									
Cherokee County - Piedmont Municipal Power Agency	4,645	74,912	-	1,452	1,452	962	1,344,319	1,344,319	464,213
Greenville County - Greenville Hospital System District	-	14,401	-	55,369	-	252,892	255,180	255,180	10,833
TENNESSEE									
Davidson County:									
Metropolitan Development and Housing Agency	-	2,219	-	182,239	141,062	12,829	68,210	68,210	38,877
Metropolitan Nashville Airport Authority	-	29,276	-	31,289	31,289	13,123	351,870	351,870	113,389
Shelby County - Memphis-Shelby County Airport Authority	-	29,388	-	97,086	75,639	13,304	548,340	548,340	81,109
TEXAS									
Bexar County - San Antonio Housing Authority	-	1,777	-	-	-	9,022	98,589	98,589	10,489
Clay County - Red River Authority of Texas	-	14,112	-	-	-	728	183,877	183,877	181,554
Collin County - North Texas Municipal Water District	-	12,646	-	19,119	14,764	10,309	250,294	250,294	119,309
Dallas County:									
Dallas Area Rapid Transit Authority	15,414	9,800	7,247	179,316	122,607	75,671	167,886	19,886	255,880
Dallas City Housing Authority	117	473	-	20,023	18,516	12,048	46,152	46,152	33,342
Dallas County Utility and Reclamation District	-	5,957	-	43	43	1,098	148,116	148,116	6,922
Frio County - Nuecus River Authority	-	9,659	-	81,521	81,521	328	235,345	235,345	120,531
Harris County:									
Gulf Coast Waste Disposal Authority	-	42,950	-	4,348	3,501	11,768	618,974	618,974	614,738
Houston Port Authority	868	7,245	-	61,477	51,971	21,663	311,094	294,399	271,345
Metropolitan Transit Authority	116,025	-	-	143,838	51,255	132,843	-	-	220,950
Southeast Texas Housing Finance Commission	-	32,423	-	-	-	501	462,140	462,140	464,061
Tomball Hospital Authority	-	3,888	-	16,011	10,566	32,495	140,940	140,940	78,854
Howard County - Colorado River Municipal Water District	-	10,055	-	601	55	2,080	186,570	186,570	27,933
Jefferson County:									
Lower Neches Valley Authority	-	9,724	-	-	-	2,431	161,952	161,952	173,120
Port of Port Arthur Navigation District	-	2,131	-	7,096	7,051	646	229,790	229,790	226,664
McLennan County - Brazos River Authority	-	171,723	-	3,871	2,770	7,700	2,502,714	2,502,714	2,364,397
Midland County - Midland Memorial Hospital	93	2,923	-	5,343	908	49,501	37,373	37,373	46,498
Orange County - Sabine River Authority of Texas	-	39,034	-	5,048	4,705	3,331	569,537	569,537	491,515
Polk County - Sam Rayburn Municipal Power Agency	-	14,773	-	-	-	86	232,833	231,203	68,299
Potter County - Panhandle Regional Housing Development Authority	-	9,605	-	-	-	-	110,074	110,074	110,074
Tarrant County:									
Tarrant County Hospital Authority	-	17,994	-	-	-	-	265,363	265,363	228,565
Tarrant County Regional Water and Water Conservation District	-	19,979	-	30,070	29,644	6,203	389,185	389,185	88,948
Texas Municipal Power Agency	983	78,835	-	3,124	1,039	28,850	1,271,212	1,271,212	162,876
Travis County:									
Capital Metropolitan Transit Authority	-	643	-	41,499	1,997	28,416	8,228	8,228	68,683
Lower Colorado River Authority	-	79,169	-	175,928	96,143	108,365	1,354,958	1,233,258	251,392
Walker County - Trinity River Authority	10,393	41,308	-	14,543	14,081	10,873	731,495	731,495	262,122
UTAH									
Salt Lake County:									
Intermountain Power Agency	25,139	247,537	-	1,908	1,908	839	4,582,548	4,196,348	906,551
Utah Associated Municipal Power System	547	7,574	-	1,803	1,264	1,624	138,656	138,656	18,643
Utah Transit Authority	1,014	2,660	-	118,105	110,159	53,263	92,740	92,740	125,343
VIRGINIA									
Arlington County:									
Metropolitan Washington Airports Authority	-	94,015	-	176,930	169,381	54,334	1,701,084	1,601,084	533,826
Northern Virginia Transportation Commission	74,497	5,482	-	11,546	4,166	2,027	97,547	97,547	79,483
Loudoun County - Loudoun County Sanitation Authority	4,490	5,564	-	3,086	2,203	4,398	141,849	141,849	184,649
Northhampton County - Chesapeake Bay Bridge Tunnel District	-	13,005	-	19,009	18,434	4,763	253,565	253,565	80,371

See footnotes at end of table.

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
VIRGINIA -- Con.									
Prince William County - Upper Occoquan Sewage Authority	45,658	20,862	-	-	-	12,181	12,615	101,481	12,680
Chesapeake City Area - Chesapeake Hospital Authority	133,088	-	-	-	-	128,368	4,720	130,114	116,051
Norfolk City Area - Southeastern Public Service Authority	59,377	-	-	-	-	56,255	3,122	58,688	44,491
Petersburg City Area - Petersburg City Hospital Authority	108,126	-	-	-	-	105,194	2,932	94,245	86,987
Richmond City Area - Richmond Metropolitan Authority	26,881	763	-	-	-	24,601	1,517	25,784	7,603
Virginia Beach City Area - Hampton Roads Sanitation District Commission	97,559	-	-	-	-	92,207	5,352	87,067	61,837
WASHINGTON									
Benton County - Washington Public Power Supply System	763,605	-	-	-	-	723,340	40,265	551,962	179,464
Chelan County - Chelan County Public Utility District	175,042	-	-	-	-	165,197	9,845	176,699	92,521
Clark County - Public Utility District 1 of Clark County	225,810	-	-	-	-	224,089	1,721	237,348	179,675
Cowlitz County - Public Utility District 1 of Cowlitz County	111,055	-	-	-	-	109,649	1,406	121,079	102,315
Douglas County - Douglas County Pub Utility District 1	48,621	-	-	-	-	44,202	4,419	44,280	24,693
Grant County - Grant County Public Utility District 2	167,870	-	-	-	-	155,154	12,716	183,201	92,823
King County:									
King County Hospital District 1	140,431	-	-	-	2,560	129,421	8,450	154,054	127,978
King County Hospital District 2	125,226	5,819	-	1,881	8,053	107,642	3,712	130,502	107,642
King County Housing Authority	67,808	36,854	36,854	-	-	27,520	3,434	64,612	42,218
Port of Seattle District	381,793	23,831	23,226	278	35,399	243,025	79,538	572,112	154,834
Lewis County - Lewis County Public Utility District 1	47,757	919	919	-	-	44,780	2,058	49,576	34,703
Pierce County - Port of Tacoma District	68,848	-	-	-	6,281	55,295	7,272	98,325	33,741
Snohomish County - Snohomish County Public Utility District 1	389,990	-	-	-	-	380,804	9,186	403,838	330,528
WISCONSIN									
Dane County - Wisconsin Public Power Incorporated	139,875	-	-	-	-	136,735	3,140	131,340	116,581
Milwaukee County:									
Milwaukee Metropolitan Sewer District	127,433	56,198	2,608	944	54,832	5,834	10,569	85,061	56,287
Wisconsin Center District	19,655	-	-	-	13,276	6,005	374	23,410	10,560

Table 5. Finances of Large Special District Governments: 1998-99 -- Con.

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

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
VIRGINIA -- Con.									
Prince William County - Upper Occoquan Sewage Authority	-	19,634	-	69,167	68,329	7,562	362,422	362,422	203,206
Chesapeake City Area - Chesapeake Hospital Authority	-	3,391	-	10,672	4,902	50,893	69,147	69,147	59,010
Norfolk City Area - Southeastern Public Service Authority	-	14,197	-	-	-	11,453	230,961	230,961	57,650
Petersburg City Area - Petersburg City Hospital Authority	115	1,139	-	6,004	-	40,116	22,294	22,294	82,629
Richmond City Area - Richmond Metropolitan Authority	-	11,801	-	6,380	6,380	3,353	194,460	194,460	32,966
Virginia Beach City Area - Hampton Roads Sanitation District Commission	-	8,614	-	16,616	16,616	25,459	179,752	179,752	90,841
WASHINGTON									
Benton County - Washington Public Power Supply System	12,681	345,383	-	14,434	9,768	54,080	6,802,901	6,779,896	743,341
Chelan County - Chelan County Public Utility District	5,393	43,925	-	34,860	8,521	40,764	744,359	744,359	164,026
Clark County - Public Utility District 1 of Clark County	-	15,545	-	42,128	42,128	17,992	295,595	295,595	32,834
Cowlitz County - Public Utility District 1 of Cowlitz County	5,284	57	-	13,423	13,371	7,289	443	390	28,297
Douglas County - Douglas County Pub Utility District 1	2,433	9,431	-	7,723	3,285	7,473	186,910	186,910	48,016
Grant County - Grant County Public Utility District 2	7,072	25,355	-	57,951	57,951	28,201	501,568	501,568	152,275
King County:									
King County Hospital District 1	-	5,310	-	20,766	18,647	63,411	81,246	79,663	66,513
King County Hospital District 2	-	2,860	-	20,000	20,000	50,129	77,881	77,881	118,293
King County Housing Authority	-	7,437	-	14,957	14,802	10,021	161,242	161,242	36,311
Port of Seattle District	-	56,014	-	361,264	-	98,981	1,251,906	1,171,615	528,535
Lewis County - Lewis County Public Utility District 1	-	8,900	-	5,973	5,973	4,471	162,374	159,114	11,251
Pierce County - Port of Tacoma District	-	5,031	-	59,553	36,425	12,710	139,065	139,065	150,285
Snohomish County - Snohomish County Public Utility District 1	-	8,057	-	65,253	63,223	50,506	120,830	120,830	77,117
WISCONSIN									
Dane County - Wisconsin Public Power Incorporated	2,808	10,770	-	1,181	-	2,679	194,775	194,775	66,293
Milwaukee County:									
Milwaukee Metropolitan Sewer District	-	19,048	-	9,726	8,420	12,750	431,167	431,167	168,453
Wisconsin Center District	-	12,850	-	-	-	3,632	304,110	304,046	5,310

Note: Large special districts with debt, revenue or expenditures greater than \$100 million are displayed in this table.

APPENDIX A.

Definitions of Selected Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Retired--See *Long Term Debt Retired*.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Intergovernmental Revenue From Local Governments. Amounts from local governments: for shares in financial support of programs administered by the State; for reimbursements of services performed or expenditures made for them by the State; for application to debt services on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see Agency and Private Trust Transactions). Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

N.E.C.. Not elsewhere classified.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue.

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

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

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

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

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

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

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

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

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

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

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

Vendor Payments. See under *Public Welfare*.

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

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

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

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

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

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