

GOVERNMENTAL FINANCES IN 1978-79

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Philip M. Klutznick, Secretary
Luther H. Hodges, Jr.,
Deputy Secretary
Courtenay M. Slater,
Chief Economist

BUREAU OF THE CENSUS

Vincent P. Barabba,
Director



BUREAU OF THE CENSUS
Vincent P. Barabba, Director
Daniel B. Levine, Deputy Director
Shirley Kallek, Associate Director for
Economic Fields

GOVERNMENTS DIVISION
Sherman Landau, Chief

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Data processing operations, coordinated by **Daniel L. Pflum**, with assistance from **John W. Burroughs, Jr.**, **Linda Humphreys**, **Mildred Y. Keull** and **John D. Youngwirth**, were planned and scheduled under the direction of **Judith Jennings**, Chief Computer Utilization Staff of the Governments Division and carried out by the Computer Services Division. The Publications Services Division provided advice and service in the preparation of copy for publication. Publication copy, under the supervision of **Corrine W. Davis**, was prepared in the Governments Division.

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For information regarding data contained in this report, contact **Vance Kane**, Governments Division, Bureau of the Census, Washington, D.C. 20233 (area code 301/763-7664).

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INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to \$829.4 billion for fiscal 1978-79, up \$97.6 billion from the prior year. Tax revenues collected by all governments in 1978-79 came to \$524.4 billion, as compared to \$468.2 billion for 1977-78.¹

Governmental expenditures in fiscal 1978-79 were \$832.4 billion, up \$86.9 billion from the prior year sum of \$745.4 billion.

Indebtedness of all governments at the end of fiscal 1978-79 was \$1,137.9 billion, including a Federal gross debt (as of September 30, 1979) of \$833.7 billion. State and local government debt increased \$23.7 billion during fiscal 1978-79 to a record total of \$304.1 billion.

Table 1 summarizes recent trends in the revenue, expenditure, and indebtedness of all governments, with corresponding data for Federal finances appearing in table 2. State and local

government aggregates are shown in table 3. Nationwide totals shown annually from 1972 to 1977 and for selected years prior to 1972 are presented in a report issued in December 1979, **Historical Statistics on Governmental Finances and Employment** (Vol. 6, No. 4 of the 1977 Census of Governments).

Governmental 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. Other commercial-type operations of governments, such as port facilities, airports, toll highways, and housing projects—as well as all such agencies and activities of the Federal Government including its corporations—are part of the general government sector. Major insurance programs administered by the Federal Government, including crop and farm mortgage insurance, investment guarantee activities and home mortgage insurance are reported in general government.

"Utilities" are water supply, electric power and gas supply systems, and transit facilities owned and operated by governments. "Liquor stores" comprise dispensaries operated by 17 State governments and by local governments in four States. "Insurance trust" activities consist of contributory retirement systems for public employees, and specified governmental social

¹The financial statistics for 1978-79 relate to governmental fiscal years which ended June 30, 1979 or at some date within the 12 previous months. The following governments are exceptions, and are included as though they were part of the June 30 group: States of Alabama (including school districts) and Michigan, ending September 30; New York state, ending March 31; and state of Texas (including school districts), ending August 31.

Table A. Governmental Revenue: 1978-79

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (—) from prior fiscal year		
	All govern- ments	Federal	State	Local ¹	All govern- ments	Federal	State	Local	All govern- ments	Federal	State and local
Revenue from all sources	829,371	500,927	247,005	234,630	100.0	100.0	100.0	100.0	13.3	16.1	9.0
Intergovernmental revenue . . .	(1)	1,326	57,087	194,777	(1)	0.3	23.1	140.4	(1)	-14.9	18.0
Revenue from own sources . . .	829,371	499,601	189,917	139,853	100.0	99.7	76.9	59.6	13.3	16.3	9.2
General revenue from own sources	640,543	372,428	150,906	117,209	77.2	74.3	61.1	50.0	13.3	16.7	8.8
Taxes	524,446	318,932	124,908	80,606	63.2	63.7	50.6	34.4	12.0	16.2	6.1
Charges and miscellane- ous general revenue . . .	116,096	53,496	25,998	36,603	14.0	10.8	10.5	15.6	19.2	19.7	18.7
Current charges	70,426	30,957	14,859	24,610	8.5	6.2	6.0	10.5	13.9	14.1	13.7
All other	45,670	22,539	11,139	11,993	5.5	4.5	4.5	5.1	28.3	28.3	28.3
Utility revenue	19,730	(X)	1,137	18,594	2.4	(X)	0.5	7.9	14.4	(X)	14.4
Liquor stores revenue	2,898	(X)	2,504	394	0.3	(X)	1.0	0.2	5.0	(X)	5.0
Insurance trust revenue	166,200	127,173	35,370	3,657	20.0	25.4	14.3	1.6	13.7	15.1	9.5

Note: Because of rounding, detail may not add to totals.

— Represents zero or rounds to zero.

X Not applicable.

¹ Net of duplicative intergovernmental transactions.

and life insurance programs, such as unemployment compensation; Federal Old Age, Survivors, Disability, and Health Insurance; and State medical and disability funds.

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

REVENUE BY SOURCE

The national totals of governmental revenue, presented by level of government in table 4 and summarized in table A, include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. Revenue from "own sources" was distributed among the several levels of government for fiscal year 1978-79 in the table below.

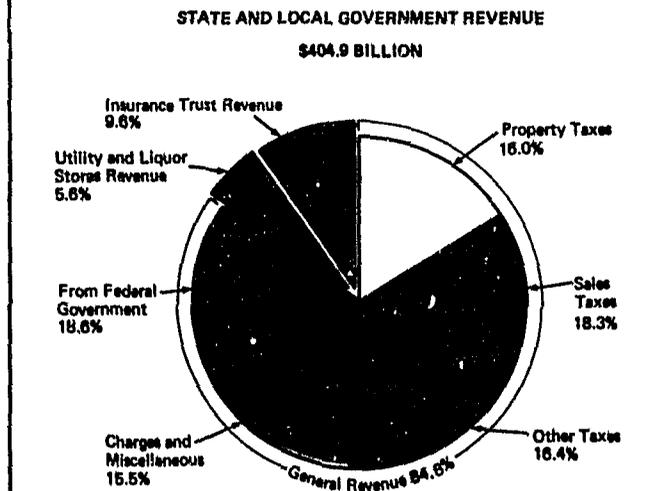
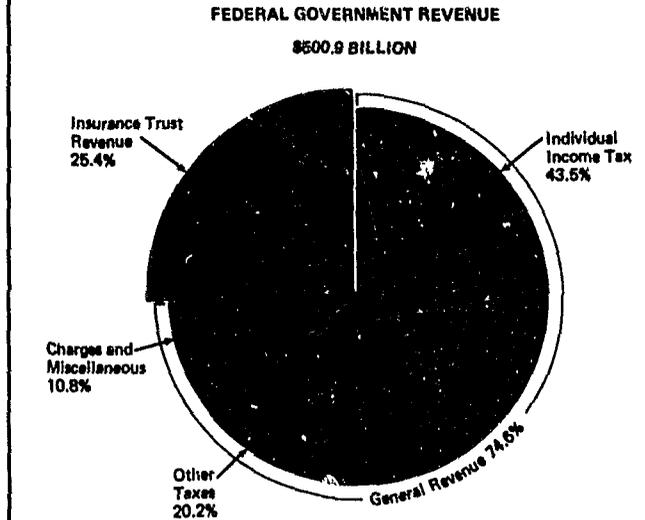
Level of government	Amount (millions of dollars)	Percent
Total revenue	829,371	100.0
Federal	499,601	60.2
State	189,917	22.9
Local	139,853	16.9

The distribution of revenue below in terms of final recipient level of government shows the effect of intergovernmental transfers. Total local revenue is increased from 16.9 percent to 28.0 percent of all revenue if allowance is made for intergovernmental revenue from Federal and State sources.

Level of government	Amount (millions of dollars)	Percent
Total revenue	829,371	100.0
Federal	425,763	51.3
State	171,517	20.7
Local	232,091	28.0

The Federal General Revenue Sharing program represented an important source of State and local revenue in fiscal 1978-79. Total funds distributed to States in this program amounted to \$2.3 billion; an additional \$4.6 billion was paid to local governments (cities, towns, townships, and counties) in fiscal 1978-79 (see tables 2 and 6).

Figure 1. Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1978-79

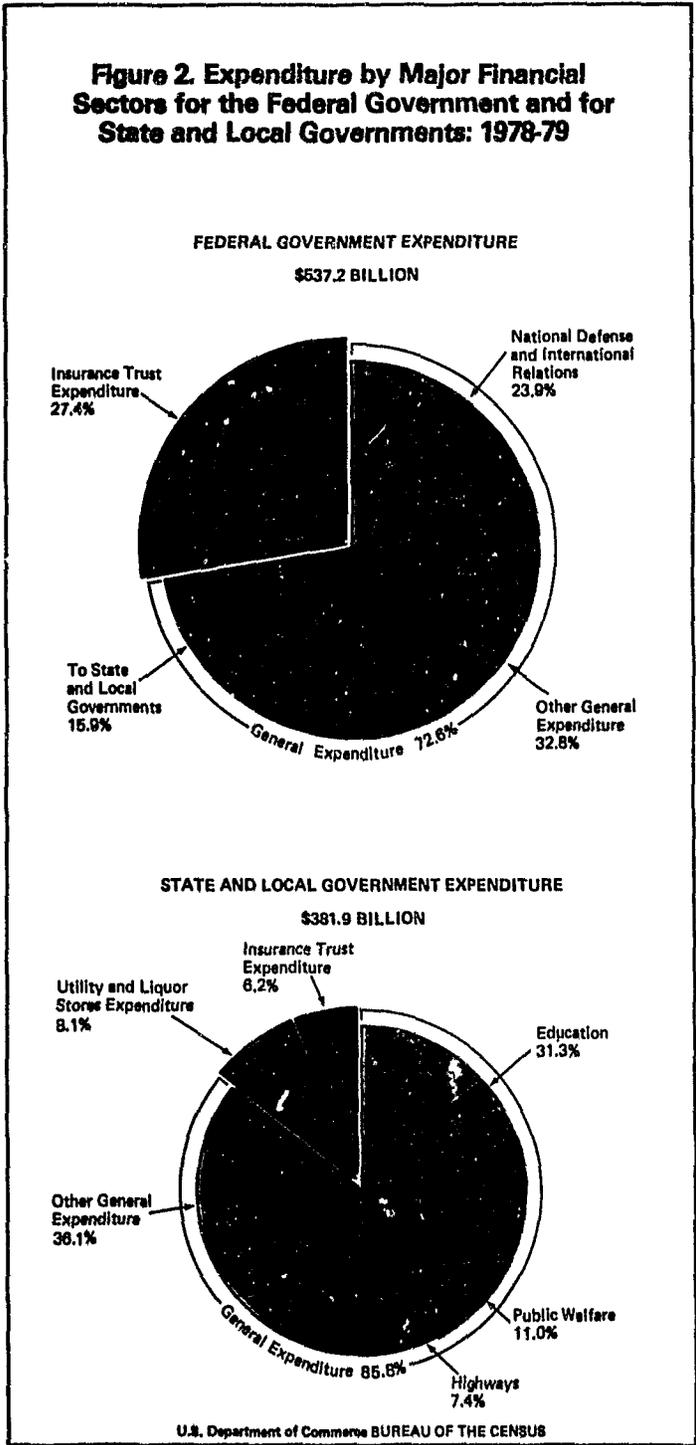


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GENERAL REVENUE

Taxes show marked differences of emphasis among the three levels of government (refer to table B, page 4 and table 4). While individual and corporate income taxes provide the major Federal income sources, local governments rely primarily on property tax revenues. State governments rely on a combination of general and selective sales and gross receipts taxes for more than half of their tax revenue.

Figure 2. Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1978-79



Of the total national tax yield, 60.8 percent was collected by the Federal Government, 23.8 percent by State governments, and 15.4 percent by local governments.

More recent estimated national State-local tax aggregates for the 12 months ending March 31, 1980 are shown below (from Bureau of the Census, *Quarterly Summary of State and Local Tax Revenue*, January-March 1980).

Level of government	Amount (millions of dollars)	Percent
All State and local taxes	216,364	100.0
State	133,667	61.8
Local	82,697	38.2
By type of tax:		
Property	66,717	30.8
Other than property	149,647	69.2
General sales and gross receipts	50,647	23.4
Motor fuel sales	9,871	4.6
Individual income	40,256	18.6
Motor vehicle and operator's licenses	5,654	2.6
Corporation net income	12,895	6.0
All other	30,324	14.0

Charges and miscellaneous general revenue consist mainly of "current charges" received from performance of specific services and from sales of commodities (other than utility and liquor store proceeds) benefiting those persons charged. Amounts received are reported here on a gross basis without offset for costs of operations or purchases.

The major source of Federal current charges revenue was postal receipts, which provided 49.9 percent of total Federal charges. Other significant components of Federal current charges include amounts received for equipment, services and supplies related to national defense and international relations (13.9 percent), and "natural resources" charges, mainly from agricultural product sales (24.1 percent of total Federal charges).

State and local government amounts from current charges are derived mainly from hospital charges (27.8 percent), higher education institutional fees and charges (23.3 percent), school lunch sales (4.9 percent), and sewerage charges (8.5 percent).

Interest earnings comprised the major part (45.4 percent) of miscellaneous general revenue for Federal, State and local governments, and includes interest on governmental loans, on securities held by governments, and on all other investments excluding those held by employee-retirement and social insurance funds. Only gross interest amounts are shown; transactions between governments are included, as well as interest earned by debt obligations held by funds or agencies of the issuing government (since it is not possible to exclude these). However, reported Federal general interest earnings are net of all internal interest transactions of the Federal Government.

State and local government investments are held primarily in the form of nongovernmental bonds, stocks, and mortgages; holdings of governmental securities largely consist of Federal notes and bonds. The Federal Government holds substantial amounts of its own securities and a relatively minor amount of State and local government securities.

INTRODUCTION

Utility, liquor stores, and insurance trust revenue are shown in tables 4 and 19-22. Sales receipts of State and local liquor stores and water, electric, gas, and transit utilities are largely offset by the cost of purchasing and producing the commodities and services sold, and only any net excess of sales revenue is available for financing other types of governmental services. Local expenditure for utility purposes (including capital outlays and interest on utility debt, as well as current operations expenditure) is somewhat more than the total of local utility revenue. For both State-operated and locally operated liquor stores, however, sales revenue exceeds expenditure.

Insurance trust revenue and expenditure categories (refer to tables 21 and 22) include amounts for Federal Old Age, Survivors, Disability, and Health programs, as well as for unemployment compensation, employee retirement, workmen's compensation and similar programs of State and local governments. Contributions by governments to their own insurance funds are excluded as insurance revenue, but payments made (by governments as employers) to trust systems administered by other governments are included as revenue of the various systems. Examples of the latter are the employer contribution by State and local governments to the Federal Old Age, Survivors, Disability, and Health Insurance Systems and local government payments to State-administered employee-retirement systems.

Total insurance trust revenue represents 20.0 percent of all government revenue. Such revenue consists primarily (93.0 percent) of employer and employee payments; the remainder (7.0 percent) consists of investment earnings of State and local government trust systems. Insurance trusts administered by the Federal government received 76.5 percent of total governmental

insurance trust receipts; State funds accounted for 21.3 percent, and local government systems, 2.2 percent.

The presentation of State unemployment compensation funds has been revised to include special and extended benefit programs financed by the Federal government (see table 21 and State Government Finances in 1979 for further details).

Governmental expenditure according to final spending level—i.e., in terms of direct expenditure, or for "own purposes" by each level of government—was as follows in 1978-79:

Level of government	Amount (millions of dollars)	Percent
Total expenditure	832,385	100.0
Federal	452,011	54.3
State	148,690	17.9
Local	231,684	27.8

As shown below, a different distribution results if governmental spending is treated in terms of the financing rather than the final spending level of government, i.e., by treating amounts represented by intergovernmental transactions as expenditure of the originating rather than the recipient government.

Level of government	Amount (millions of dollars)	Percent
Total expenditure	832,385	100.0
Federal	535,702	64.4
State	168,608	20.3
Local	128,075	15.4

Table B. Tax Revenue: 1978-79

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (—) from prior fiscal year		
	All governments	Federal	State	Local	All governments	Federal	State	Local	All governments	Federal	State and local
Total taxes	524,446	318,932	124,908	80,606	100.0	100.0	100.0	100.0	12.0	16.2	6.1
Income	332,577	293,518	44,750	4,309	63.4	88.9	35.8	5.3	16.8	17.7	18.5
Individual	254,773	217,841	32,622	4,309	48.6	68.3	26.1	5.3	19.0	20.4	11.3
Corporation	77,805	65,677	12,128	(¹)	14.8	20.6	9.7	(¹)	10.1	9.5	12.9
Property	64,944	(X)	2,490	62,453	12.4	(X)	2.0	77.5	-2.2	(X)	-2.2
Sales, gross receipts, and customs	100,981	26,714	63,688	10,579	19.3	8.4	51.0	13.1	8.5	5.0	9.8
Customs duties	7,688	7,688	(X)	(X)	1.5	2.4	(X)	(X)	12.7	12.7	(X)
General sales and gross receipts	46,559	(X)	39,505	7,053	8.9	(X)	31.6	8.7	12.3	(X)	12.3
Selective sales and gross receipts	46,715	19,023	24,163	3,528	8.9	6.0	19.3	4.4	4.4	2.1	6.0
All other	25,984	8,700	13,999	3,284	4.9	2.7	11.2	4.0	8.9	7.1	9.0

Note: Because of rounding, detail may not add to totals.

X Not applicable.

¹ Minor amounts included in individual income tax figures.

Intergovernmental expenditure mainly concerns payments made in the form of grants-in-aid or shared taxes, but it also includes payments for services performed on a reimbursement or cost-sharing basis, and intergovernmental payments in lieu of taxes. Excluded are loans and contributions of commodities or other aids in kind.

Current operation, which includes most public payroll outlays and governmental purchases of goods and services, accounted for 53.7 percent of direct governmental expenditures during fiscal 1978-79. About 51 percent of such outlays was for salaries and wages; the remaining amounts primarily were expended for goods and services needed for governmental functions, for liquor purchased for resale by State and local liquor stores, and for energy and fuel purchased by utilities. Federal and local governments each spent about 40 percent of all current operation expenditures, with State governments spending the remaining 20 percent.

Capital outlay accounted for 11.2 percent of direct governmental expenditures during fiscal 1978-79. Whereas Federal capital expenditures went mostly for purchase of equipment for national defense purposes, construction outlays constituted the bulk of State and local government capital accounts. Amounts expended for highways and education made up the larger proportions of state and local capital expenditures.

Assistance and subsidies comprised 6.9 percent of direct governmental expenditure during fiscal 1978-79. The Federal government made 75.5 percent of total outlays with State governments making 15.5 percent and local governments the remaining 9.0 percent. As only cash grants are included with assistance and subsidies, payments for items distributed in kind are included as current operation expenditures for goods and services.

Interest on debt excludes as intragovernmental transfers Federal Government interest payments on its debt held by U.S. funds or agencies. However, State and local government amounts include the relatively small interest payments transferred to the funds of the paying governments. About 76 percent of governmental interest payments were for Federal indebtedness, with much of the remainder going for local government debt.

Insurance benefits and repayments amounted to 20.5 percent of all governmental expenditures in fiscal 1978-79 and largely consisted of Federal payments (86.2 percent). These amounts are limited to actual benefit payments and refunds of contributions of insured persons; excluded are government contributions to their own insurance trust funds, as well as insurance trust fund administrative costs (classified as general expenditure).

Payments for salaries and wages represented about 27 percent of all governmental expenditure, with local governments accounting for the largest percentage (46.3), the Federal government for 34.5 percent, and State governments accounting for the remaining 19.2 percent. Federal military personnel allowances account for 52.7 percent of Federal personal services outlays. Local school payments to personnel make up the largest segment (50.7 percent) of local government payroll costs, while institutions of higher education contribute the largest proportion (33.7 percent) of State personal services expenditures (see table 15).

Payments for salaries and wages are largely represented by current operation activities, although some amounts are paid for force-account construction work. Total payroll amounts include all general and other expenditure functions. Only gross cash payments are given, before deductions are made for income taxes, retirement contributions, charges for quarters or subsis-

Table C. Governmental Expenditure, by Character and Object: 1978-79

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (-) from prior fiscal year		
	All govern- ments	Federal	State	Local	All govern- ments	Federal	State	Local	All govern- ments	Federal	State and local
Total expenditure	832,385	537,195	224,644	233,323	100.0	100.0	100.0	100.0	11.7	12.1	10.3
Intergovernmental expenditure	(¹)	85,184	75,954	1,039	(¹)	15.9	33.8	10.7	(¹)	7.6	12.8
Direct expenditure	832,385	452,011	148,690	231,684	100.0	84.1	66.2	99.3	11.7	13.0	10.1
Current operation	446,931	172,764	94,533	179,833	53.7	32.1	42.1	77.0	11.1	13.0	10.0
Capital outlay	93,158	39,960	19,124	34,072	11.2	7.4	8.5	14.6	14.9	10.1	18.8
Assistance and subsidies	57,211	43,167	3,874	5,170	6.9	8.0	4.0	2.2	5.8	7.2	2.0
Interest on debt	64,231	48,768	6,048	9,415	7.7	9.1	2.7	4.0	20.3	24.0	10.1
Insurance benefits and re- payments	170,856	147,352	20,111	3,394	20.5	27.4	9.0	1.5	10.4	12.2	-0.1
Exhibit: Expenditure for salaries and wages	227,519	78,415	43,782	105,322	27.3	14.8	19.5	45.1	7.5	6.1	8.3

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹ Net of duplicative intergovernmental transactions.

tence, or for other purposes. The value of subsistence, quarters or other payments in kind made to military personnel or other public employees is excluded from personal services expenditure.

EXPENDITURE BY SECTOR AND BY FUNCTION

Governmental expenditures (refer to table 8) comprise four categories including general expenditure, utility expenditure, liquor stores expenditure, and insurance trust expenditure. Table D provides a summary of total governmental expenditure by sector with general expenditure given by function and percent change from 1977-78.

General expenditure

Direct and intergovernmental general expenditures are reported in table 9 by governmental type and by major function. Table 10 provides a similar format but with a more detailed functional breakdown of direct general expenditure; intergovernmental payments are excluded.

Education ranks first in governmental expenditure, amounting to 20.5 percent of total general government payments. As indicated below, a substantial portion of Federal and State spending for education is in the form of intergovernmental payments. The largest Federal education expenditure was for grants-in-aid to local schools (see table 11). State intergovernmental payments, including Federal amounts channeled through the States, provided 52.5 percent of local government education direct expenditure. Higher education institutions receive a substantial amount of State education monies with minor amounts going for local school supervision, for provision of State schools for the handicapped, and for other special programs.

Institutions of higher education consist of publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Amounts for such auxiliary activities as dormitories, dining halls, and bookstores are included with higher education expenditure, but related payments for hospital services and for agricultural experiment and extension activities are reported under other functional categories.

Item	Federal (millions of dollars)	State (millions of dollars)	Local (millions of dollars)
Total education expenditure	21,380	77,712	88,282
Intergovernmental expenditure	11,401	46,196	350
Direct expenditure	9,979	31,517	87,931
Local schools	—	833	82,552
Institutions of higher education	—	24,680	5,379
Other	9,979	6,004	—

— Represents zero or rounds to zero.

Expenditures for local schools comprise direct payments by local government for education other than for institutions of higher education, plus direct State government spending for elementary and high school operations, facilities, and supplies. Local expenditure for education includes gross amounts for school lunch and other cafeteria operations (see table 10), and payments for health, recreation, and library services administered by local school systems. As indicated by table 13, 7.3 percent of local school expenditure is for capital outlay, mainly for new construction. Local school system expenditures exclude interest payments (reported under "interest on general debt"), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under "employee-retirement expenditures").

National defense and international relations is a most significant general expenditure functional category, amounting to 20.4 percent of all general expenditures. Federal payments in this area, accounting for 33.0 percent of Federal general expenditures, are mainly for military functions (see table 11). Federal veterans benefits, interest on war debt, civil defense activities, and other defense-related operations closely related to defense efforts are classified in other functional categories. All defense-related activities of State and local governments, including National Guard, civil defense, and armory activities, have been classified in the residual "other" functional class; hence, reported defense expenditures are entirely those of the Federal Government. The relative importance of defense and international relations expenditure to total general expenditures for current and prior years is given below:

Fiscal year	Expenditure for national defense and international relations as a percent of total general expenditure of—	
	The Federal Government	All governments
1978-79	33.0	20.4
1977-78	33.0	20.3
1976-77	33.6	20.5
1975-76	34.7	21.1
1974-75	37.9	22.1
1973-74	39.0	23.0

Natural resources include expenditures for conservation and development of agricultural, forest, mineral, and similar resources. Federal government payments, accounting for 84.5 percent of governmental natural resource payments, are mainly for gross amounts of commodity purchases in the form of price stabilization programs. No exclusion is made of commodities resold during the year or transferred to Federal aid programs. Other Federal natural resources programs are: Multi-purpose power and reclamation projects; activities in soil conservation and reclamation, forestry and mineral resources, and agricultural research; and farm crop and mortgage insurance.

Highways comprise the provision and maintenance of highway facilities, including toll turnpikes, bridges, and tunnels and ferries, as well as regular roads, highways, and city streets. About 5 percent of all State government expenditure, but a considerably smaller proportion of Federal and local government spending, involve payments for highway facilities (refer to table 13). State and local government capital outlays for highway facilities increased 20.7 percent from the prior year amount of \$12.9 billion to \$15.6 billion for fiscal 1978-79 reflecting increased Federal highway aid for State and local government highway construction.

Both Federal and State highway expenditure involve substantial amounts for intergovernmental payments, as can be seen from the tabulation below (in millions of dollars):

Item	Federal	State	Local
Total highway expenditure	7,693	21,228	11,402
Intergovernmental expenditure	7,132	4,149	41
Direct expenditure	561	17,079	11,361
Capital outlay	126	11,765	3,801
Construction	123	10,688	3,197
Other capital outlay	3	1,073	604
Current operation	435	5,313	7,560

Figures for highway spending do not include interest on highway debt (included in "interest on general debt") or highway policing costs (classified under "police protection").

Interest on general debt involves payments for use of borrowed money, except amounts paid on utility debt. The

major portion of expenditure for interest on general debt is by the Federal Government, with State and local governments responsible for nearly equal shares of the remainder.

Interest expenditure excludes interest accrued but not paid during the fiscal year (as in the case of Federal savings bonds and treasury bills). Neither does it include interest paid to individuals on savings deposits (e.g., savings deposits of military personnel). It excludes also amounts paid on Federal securities held by the U.S. Government itself.

Public welfare relates to assistance to needy persons as well as support to welfare institutions. Cash assistance payments under the "categorical" programs—old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled—account for a substantial share of all public welfare expenditure. State and local amounts include any applicable cash benefits in excess of, or supplementary to, those financed with Federal participation. Other cash assistance is mainly for general relief, which is wholly financed from State and local sources. Other public welfare spending comprises vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid, as well as institutional care for the needy, and administration of welfare activities.

Individual States vary in the degree to which they directly undertake public welfare activities or delegate this responsibility to local governments. The amounts the States transfer to local governments for welfare programs (including money from Federal sources) provide a major portion of the total expenditure of local governments for public welfare.

Table D. Governmental Expenditure by Function: 1978-79

Item	Amount (millions of dollars)	Percent of total	Percent of general expenditure	Percent increase or decrease (-) from prior fiscal year		
				All governments	Federal	State and local ¹
Total expenditure	832,385	100.0	(X)	11.7	12.1	10.3
Direct general expenditure	630,683	75.8	100.0	11.7	13.3	10.3
National defense and international relations	128,529	15.4	20.4	11.9	11.9	(X)
All other general expenditure	502,154	60.3	79.6	11.7	14.4	10.3
Education	129,427	15.5	20.5	9.0	24.9	7.8
Public welfare	59,140	7.1	9.4	9.1	13.2	7.3
Interest on general debt	61,755	7.4	9.8	20.4	24.0	8.4
Health and hospitals	37,151	4.5	5.9	4.5	11.8	13.1
Highways	29,001	3.5	4.6	16.5	102.5	15.6
Natural resources	30,338	3.6	4.8	15.4	16.1	11.4
Postal service	16,581	2.0	2.6	8.6	8.6	(X)
Police protection	13,931	1.7	2.2	8.2	9.7	8.0
Veterans' services, n.e.c.	11,906	1.4	1.8	7.2	7.2	-0.8
Sanitation	11,787	1.4	1.9	19.4	(X)	19.4
Fire protection	5,147	0.6	0.8	7.2	(X)	7.2
Other functions	96,289	11.6	15.3	10.3	5.1	13.3
Utility expenditure	28,429	3.4	(X)	18.7	(X)	18.7
Liquor stores expenditure	2,416	0.3	(X)	4.3	(X)	4.3
Insurance trust expenditure	170,856	20.5	(X)	10.4	12.2	-0.1

X Not applicable.

¹ Excludes intergovernmental expenditure.

Summary figures on intergovernmental and direct expenditures for public welfare in fiscal 1978-79 are shown below (in millions of dollars).

Item	Federal	State	Local
Total public welfare expenditure	42,223	38,889	11,897
Intergovernmental expenditure	23,501	10,146	221
Direct expenditure	18,722	28,742	11,676
Categorical cash assistance	7,082	6,147	4,478
Other cash assistance	—	602	692
Other public welfare	11,640	21,994	6,506

Public welfare expenditure by all governments totaled \$59.1 billion in fiscal 1978-79, an increase of \$4.9 billion or 9.1 percent from the prior year. Since the 1974-75 fiscal year the Federal Government, in connection with the Supplemental Security Income program, has administered direct categorical cash assistance payments to blind, aged and disabled recipients, including for some States supplementation to Federal minimum direct categorical aid.

Health and hospitals involve operation and provision of hospital and public health facilities or programs. State and local governments account for about 76 percent of all governmental spending for public health and hospital services.

A major portion of total spending in this category is for construction, operation, and maintenance of public hospitals. The remainder includes payments to private hospitals for care of patients or for public support, as well as for public health services other than hospitals.

Veterans' services not elsewhere classified consists mainly of Federal and State payments for compensation and pensions (see table 11). Other Federal payments for veterans have been included under other major functional headings, as shown in table 11.

Postal service comprises Federal Government expenditure for the postal service on a gross basis in Federal expenditure totals for Census Bureau reports. This is in contrast to the usual practice of including only the net postal deficit in overall U.S. Budget data. As classified here, expenditure for postal services does not include subsidies to airlines, which are classified as subsidy payments for air transportation. Gross receipts from postal operations are shown in table 4.

Police protection largely reflects local government payments for police protection and traffic safety activities. Federal expenditure under this heading relates primarily to the Federal Bureau of Investigation, Customs Service, Drug Enforcement Administration, Bureau of Alcohol, Tobacco, and Firearms, and Secret Service. State expenditure so reported is mainly for highway police activities.

Sanitation activities largely reflect pollution control activities at the local level. A major portion of the local expenditure for this function is for the provision and operation of sewerage facilities; the balance is for refuse collection and disposal and street cleaning.

Local fire protection comprises fire fighting and fire protection activities of local governments. Federal and State expenditure for forest fire fighting and prevention are classified under "natural resources."

Other general expenditure accounts for the remaining 15.3 percent of all general government expenditure in fiscal 1978-79 as indicated by purpose in the table below.

Item	Amount (millions of dollars)	Percent of all direct general expenditure
General control	9,270	1.5
Financial administration	9,351	1.5
Housing and urban renewal	7,961	1.3
Correction	5,924	0.9
Parks and recreation	7,423	1.2
Space research and technology	4,177	0.7
Social insurance administration	4,098	0.6
Air transportation	4,205	0.7
General public buildings (State-local)	2,829	0.4
Water transport and terminals	2,842	0.4
Libraries	1,675	0.3
All other and unallocable	36,535	5.8

The Federal Government accounts for a major portion of all direct general expenditure for water transport and terminal facilities and for air transportation, as indicated by table 10. These categories include subsidy payments and the provision of other aids to transportation by such agencies as the Federal Aviation Agency, Civil Aeronautics Board, Coast Guard, National Oceanic and Atmospheric Administration, and Maritime Administration, as well as gross expenditure of the Panama Canal Company and the St. Lawrence Seaway Development Corporation.

"Space research and technology" includes programs for manned and unmanned space flights for lunar exploration and supporting research and development.

"General control" covers legislative bodies; administration of justice, including the courts; and governmental chief executives and central staff agencies, other than those concerned primarily with finances. "Financial administration" includes tax administration and collection activities, and agencies concerned with auditing, budgeting, accounting, and fund custody, and purchasing.

For State and local governments, "social insurance administration" includes only employment security administration, i.e., the administration of employment offices and unemployment

compensation. Spending by these governments for administration of public assistance is classed, as noted above, under "public welfare—other."

Insurance trust expenditure

Benefit payments and refunds of contributions received in connection with contributory retirement life insurance, and social insurance programs are designated "insurance trust expenditure." This corresponds to the category "insurance benefits and repayments," shown in table C and discussed above.

Data on insurance trust revenue and expenditure, by type of system and level of government, are presented in table 21.

Utility and liquor stores expenditure

State and local liquor stores and water, electric, gas, and transit systems expenditures, as shown in tables 8 and 19, include amounts for wages and salaries, and for supplies, materials, and other services required to produce or make available utility products sold to the public; for purchases of goods for resale; for construction, equipment, land and other additions to utility plants; and for interest payments on long-term debt incurred specifically for utility purposes.

GOVERNMENT INDEBTEDNESS

Total Federal, State, and local government debt amounted to \$1,137.9 billion at the end of fiscal 1978-79. Federal indebtedness on September 30, 1979 was \$833.7 billion, of which \$189.2 billion was held in investment accounts—mainly insurance trust funds.² Federal gross debt outstanding includes public debt (subject to Public Law 94-3 statutory limitations), as well as other obligations not subject to the above restrictions and representing Federal agency debt. All nonguaranteed obligations of Federal agencies are excluded from debt outstanding balances.

As summarized in table 16, the major portion of all State and local government debt is long-term indebtedness. About half of such long-term obligations is full faith and credit debt, for which the credit of the government is unconditionally pledged. Nonguaranteed obligations include debt issued for industrial aid and pollution control; governmental finance data does not reflect expenditure or fund balances derived from proceeds of these obligations when the funds are privately administered.

Amounts for debt outstanding and retired and for debt offset balances have been adjusted for fiscal year 1978-79 to exclude refunding transactions no longer carried in official State and local government accounting reports. Approximately \$5.6

² Detailed statistics on Federal indebtedness appear in the Annual Report of the Secretary on the State of the Finances, and on a current basis in the Daily Statement of the United States Treasury and the monthly Treasury Bulletin.

billion of such refunding debt has been excluded by retirement from fiscal year 1978-79 debt outstanding balances and related sinking fund holdings.

CASH AND SECURITY HOLDINGS

Table 17 and the summary presented below show financial assets of State and local governments. Additional detail on the financial assets of employee-retirement systems appears in table 22. About one-half of all holdings represents assets of employee-retirement or other insurance trust systems. Other major holdings by purpose include holdings of bond funds pending disbursement, and holdings of sinking funds and other debt offsets.

Item	Amount (millions of dollars)	Percent of total	Percent increase or decrease (—) from 1977-78
Total	362,359	100.0	13.7
Insurance trust systems.	179,597	49.6	16.0
Unemployment compensation	11,387	3.1	52.6
Employee retirement	159,651	44.1	13.4
Other	8,558	2.4	30.4
Other than insurance trust systems	182,763	50.4	11.5
Cash and deposits	81,471	22.5	15.5
Federal securities	44,753	12.4	3.1
State and local government securities	5,596	1.5	-26.4
Nongovernmental securities	50,943	14.1	20.4

STATISTICS BY TYPE OF GOVERNMENT

Most of the financial statistics presented in this publication are grouped by Federal, State, or local; or State and local levels of government. National and State totals for major selected financial items appear in table 23 by type of local government.

Detailed local government financial data appear in other annual Census Bureau publications: **State Government Finances in 1979** provides statistics for the individual States, and **City Government Finances in 1978-79** shows data for cities and urban townships having more than 50,000 population. Finance data for counties having more than 100,000 population appears in the report **County Government Finances in 1978-79**.

DATA BY STATES

State and local government statistics for their fiscal years ending 1978-79 are given by State under the appropriate finance category in this publication. Although these data are grouped by an abridged classification, the categories are consistent with those used in the tables giving national totals by level of government.

Marked interstate variation is evident in the financial scale of State and local governments. This may be illustrated by the following figures, which indicate the highest and lowest of the per capita statewide averages appearing for various financial items in table 24.

Item	Per capita amount, 1978-79	
	Lowest State ¹	Highest State ¹
Total general revenue	1,300.54	5,550.14
From Federal Government	232.89	1,570.43
All general revenue from own sources	902.75	4,094.12
Tax revenue	594.46	2,546.13
Property tax	72.52	826.16
Other taxes	296.57	1,012.59
Charges and miscellaneous general revenue	174.11	1,547.99
Total general expenditure	1,109.08	4,576.66
Education	423.50	1,406.01
Local schools	280.50	1,105.45
Institutions of higher education	69.22	263.13
Highways	78.48	441.27
Public welfare	59.15	442.56
Health and hospitals	59.12	256.82
Police protection	26.78	244.32
Fire protection	10.15	86.43
Sewerage	7.41	86.41
Total debt outstanding	557.20	9,157.68

¹ The District of Columbia is included as a "State" area in this presentation.

The Federal Government supplied 21.9 percent of total general revenue of State and local governments during fiscal 1978-79. This proportion varied considerably, however, with Federal payments generally ranging from 17.4 percent of the aggregate up to 51.0 percent, as shown in table 7. The impact of other intergovernmental transactions is also indicated by this table, which summarizes by level of government the origin and allocation of State and local general revenue in each State.

In table 25, State and local government financial aggregates for the fiscal year 1978-79 are related to personal income in the various States, as estimated for calendar year 1978 by the Bureau of Economic Analysis of the Department of Commerce. These personal income figures are widely recognized as a valuable measure of the economic scale or approximate fiscal capacity of the States. It should not be inferred, however, that all revenue obtained by governments within a particular State comes directly "out of" or represents a "burden upon" personal income of its residents.

Following is a summary of the relationships shown in table 25 between certain State-local finance items and personal income in the various States:

Item	Amount per \$1,000 of personal income,
	Range among individual States ¹
GENERAL REVENUE	
Total	164.66 — 455.84
From Federal Government	30.37 — 154.13
All State and local sources	127.44 — 376.49
Taxes	97.67 — 234.14
Property taxes	11.61 — 75.97
Charges and miscellaneous	17.09 — 142.35
GENERAL EXPENDITURE	
Total	146.27 — 420.87
Education	53.70 — 129.30
Local schools	40.81 — 101.66
Highways	8.95 — 40.92
Public welfare	8.35 — 43.44
Health and hospitals	9.32 — 30.64

¹ The District of Columbia is included as a "State" area in this presentation.

SOURCES AND PROCEDURES

Federal Government financial data primarily were obtained from "actual" 1979 data presented in *The Budget of the United States Government for the Fiscal Year 1981*. Annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue provided additional detail. Amounts of Federal payments to State and local governments were obtained in some detail from the contributing Federal agencies.

Federal budget receipt and "budget expenditure" data were recorded in categories uniform with Census Bureau State and local government functional classifications. In addition, the following adjustments were made to Federal data to arrive at Census "revenue" and "expenditure" amounts based on major differences between the Census and Federal Budget series:

1. The financial transactions of government enterprises are included in Federal budget figures only to the extent of their net effect (plus or minus) upon budget expenditures; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).

2. Receipts from various enterprises or market-oriented Federal activities, from interest on loans the government has made, from sale of property or products, and from certain other reimbursements from non-Federal sources, as well as receipts from charges for quarters and subsistence furnished to employees are treated in the Federal budget as offsets against expenditures and result in reducing Federal expenditure totals of related activities. For Census purposes, these amounts are counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditure now include various financial transactions of trust funds which before fiscal 1967 were excluded. Such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, and District of Columbia funds).

4. Although interfund and intragovernmental transactions are netted out of Federal budget totals, such transfer amounts are included in Federal figures for various receipt and expenditure categories. Census figures exclude such transfers.

5. Federal budget expenditures include interest accrued but not paid during the fiscal year; Census data on interest are on a disbursement basis.

6. The net excess of loan disbursements or loan repayments of Federal loan accounts is added to expenditures or to receipts in developing budget totals. Such loan transactions are excluded from Census reporting of Federal data.

State government information is based on the annual Bureau of the Census survey of State finances. Detailed figures appear in State Government Finances in 1979.

State finance statistics are compiled by representatives of the Bureau of the Census from official records and reports of the various States. The figures are classified according to standard Census categories for reporting of State finances, and subjected to intensive review.

Local government data were derived from a complete (Universe) canvass for school districts and estimated from a random sample of approximately 11,000 local units for all other local governments. Using 1975 population as a base, the sample included all county governments having 50,000 or more inhabitants and all municipalities having 25,000 or more population. The sample also included governments whose relative importance in their State based on expenditure or debt was above a specified amount. A random selection of the remaining units was made from a compilation of all local governments within selected large standard metropolitan statistical areas (SMSA's), other major counties, and the balance of the State. From this list a random sample was chosen using probabilities that were based on the ratio of each government's annual expenditure or indebtedness to the State total. Usable replies were received from approximately 85 percent of the panel canvassed. For nonrespondent governmental units and agencies included in the panel, prior year data were utilized.

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 in this survey 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 result of all possible samples.

Estimates of the standard errors of major financial categories reported are within 2 percent for most States, and under 1 percent for more than half the States.

A two-thirds confidence interval may be constructed in the following manner. The lower bound is obtained by subtracting one relative standard error from the estimate. The upper bound is obtained by adding one standard error to the estimate. Constructing intervals in this manner, we can say with two-thirds confidence that the interval for a particular sample will include the figure that would have been obtained from a complete census. As an example, if the reported estimates for a given item is \$100,000, and the relative standard error is 2.0 percent, then the two-thirds confidence interval would extend from \$98,000 to \$102,000.

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. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data appearing in tables 5, 12, 18, and 23; consequently, these estimates are more reliable than the State-area data (particularly local government items in table 23). Estimates of major U.S. totals for local governments are expected to be subject to a sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

PER CAPITA STATISTICS

The nationwide per capita amounts for 1978-79 appearing in various tables have been calculated by reference to provisional estimates of the resident population of the United States. July 1 estimates of population for previous years were used to derive the per capita figures for earlier years that appear in tables 1 to 3. The population totals applied were as follows:

1979	220,099,000
1978	218,065,000
1977	216,332,000
1976	214,659,000

Population data used to derive 1978-79 per capita amounts for individual States appear in table 27.

Table E. Relative Standard Errors for Local Government Estimates of General Revenue, Taxes and Direct General Expenditure
As a Percent of Estimated Totals

Under 0.5		0.5 to 1.0	1.0 to 2.0
General Revenue			
Alaska Arizona California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Iowa Kansas Louisiana Maine	Maryland Michigan Mississippi New Jersey New Mexico New York Ohio Pennsylvania Nevada Rhode Island South Carolina Texas Utah Virginia	Alabama Idaho Illinois Indiana Kentucky Minnesota Missouri Nebraska New Hampshire North Carolina Oklahoma Oregon South Dakota Tennessee	Arkansas Massachusetts Montana North Dakota Washington West Virginia Wisconsin Wyoming
Taxes			
Alabama Alaska Arizona Arkansas California Colorado Connecticut Delaware District of Columbia Florida Hawaii Illinois Indiana Iowa Kansas Kentucky Maine Maryland Massachusetts Michigan Minnesota Mississippi Missouri	Nebraska Nevada New Jersey New Mexico New York North Carolina North Dakota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia West Virginia Wisconsin Wyoming	Georgia Idaho Louisiana Montana New Hampshire	Washington
Direct general expenditure			
Alabama Alaska Arizona Arkansas California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho	Louisiana Maryland Nevada New Jersey New Mexico New York Ohio Oklahoma Rhode Island Tennessee Texas Utah Virginia	Illinois Indiana Iowa Kentucky Maine Massachusetts Michigan Minnesota Mississippi Missouri Nebraska New Hampshire North Carolina Oregon South Carolina South Dakota Vermont Wyoming	Kansas Montana North Dakota Pennsylvania Washington West Virginia Wisconsin

Table 1. Summary of Federal, State and Local Government Finances: 1975-76 to 1978-79

Item	Amount (millions of dollars)				Per capita			
	1978-79	1977-78	1976-77	1975-76	1978-79	1977-78	1976-77	1975-76
REVENUE								
TOTAL	829 371	751 736	697 321	571 224	3 768.17	3 355.59	3 038.48	2 661.06
GENERAL REVENUE	640 543	565 583	506 862	438 299	2 910.25	2 593.64	2 342.98	2 041.84
TAXES	524 446	468 161	419 721	358 227	2 382.77	2 146.89	1 940.17	1 668.82
INDIVIDUAL INCOME	254 773	214 164	185 970	156 178	1 157.54	982.11	859.65	727.36
CORPORATION INCOME	77 805	70 690	64 066	48 682	353.50	324.17	296.15	226.79
SALES, GROSS RECEIPTS AND CUSTOMS PROPERTY	100 961	93 049	83 775	76 265	458.71	426.70	387.25	355.28
OTHER	64 944	66 422	62 535	57 001	295.07	304.60	289.07	265.54
CHARGES AND MISCELLANEOUS GENERAL REVENUE	25 964	23 835	23 375	20 101	117.97	109.30	108.05	93.64
UTILITY AND LIQUOR STORES REVENUE	116 096	97 422	87 142	80 073	527.47	446.76	402.62	373.02
INSURANCE TRUST REVENUE	22 629	20 011	16 803	15 126	102.81	91.77	77.67	70.47
INSURANCE TRUST REVENUE	166 200	146 142	133 656	117 799	755.11	670.18	617.83	548.77
EMPLOYEE RETIREMENT	25 309	22 154	20 048	17 289	114.99	101.59	92.67	80.50
UNEMPLOYMENT COMPENSATION	13 135	13 362	13 805	15 587	59.68	61.28	73.06	79.10
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	120 522	104 502	92 495	80 320	547.58	479.27	427.56	374.17
OTHER	7 234	6 124	5 308	4 603	32.87	28.08	24.54	21.44
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	832 338	745 438	680 329	625 076	3 781.87	3 418.42	3 144.83	2 911.95
CURRENT OPERATION	446 931	402 168	366 207	335 331	2 030.59	1 844.26	1 692.80	1 562.16
CAPITAL OUTLAY	93 156	81 058	74 893	71 631	473.25	371.71	346.19	333.70
CONSTRUCTION	51 734	44 720	43 497	45 223	295.05	205.08	101.06	210.67
EQUIPMENT	131 591	127 875	25 857	22 004	143.53	127.83	119.52	107.51
LAND AND EXISTING STRUCTURES	9 831	8 462	5 540	4 404	44.67	38.80	25.60	20.57
ASSISTANCE AND SUBSIDIES	57 211	54 016	48 863	47 739	259.93	247.71	225.87	222.39
INTEREST ON DEBT	64 231	53 374	46 288	40 987	291.83	244.76	213.97	190.94
INSURANCE BENEFITS AND REPAYMENTS	170 856	154 822	144 076	129 387	776.27	709.98	665.99	602.76
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	227 519	211 630	193 990	180 391	1 033.71	970.49	896.72	840.36
EXPENDITURE, BY FUNCTION								
TOTAL	832 385	745 438	680 329	625 076	3 781.87	3 418.42	3 144.83	2 911.95
GENERAL EXPENDITURE	630 683	564 338	514 001	476 146	2 865.45	2 587.93	2 375.98	2 218.15
SELECTED FEDERAL PROGRAMS:								
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	128 329	114 811	105 596	98 000	583.96	526.50	488.12	456.54
POSTAL SERVICE	16 581	15 271	14 641	13 748	75.33	70.03	67.68	64.05
SPACE RESEARCH AND TECHNOLOGY	4 177	3 983	4 008	3 691	18.98	18.27	18.53	17.19
EDUCATION SERVICES:								
EDUCATION	129 427	118 750	110 641	106 255	588.04	544.56	511.44	495.00
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	59 140	54 225	49 468	45 129	268.70	248.06	228.67	210.23
HOSPITALS	25 737	22 837	20 933	18 948	116.93	104.72	96.76	88.27
HEALTH	11 414	10 249	9 117	8 622	51.86	47.00	42.14	40.17
SOCIAL INSURANCE ADMINISTRATION	4 098	3 943	3 691	3 468	18.62	16.08	17.06	16.16
TRANSPORTATION:								
HIGHWAYS	29 001	24 886	23 362	24 201	131.76	114.12	107.99	112.74
AIRPORTS	4 205	3 834	3 348	3 359	19.11	17.58	15.48	15.65
WATER AND TRANSPORT AND TERMINALS	2 842	2 284	2 342	2 086	12.91	10.48	10.83	9.72
PUBLIC SAFETY:								
POLICE PROTECTION	13 931	12 977	11 723	10 735	63.30	59.05	54.19	50.01
CORRECTION	5 924	5 317	4 592	4 004	26.92	24.38	21.23	18.65
ENVIRONMENT AND HOUSING:								
NATURAL RESOURCES	30 338	26 298	23 798	19 372	137.84	120.60	110.01	90.25
HOUSING AND URBAN RENEWAL	7 961	6 044	5 622	5 435	36.17	27.72	25.99	23.32
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	9 351	8 240	7 202	6 574	42.49	37.79	33.29	30.63
GENERAL CONTROL	9 270	8 418	7 537	6 777	42.12	38.60	34.84	31.57
INTEREST ON GENERAL DEBT	61 755	51 313	44 670	39 575	280.58	235.25	206.49	184.36
OTHER AND UNALLOCABLE	77 092	70 758	61 708	56 167	349.83	324.48	285.25	261.66
UTILITY AND LIQUOR STORES AND EXPENDITURE	30 846	26 277	22 251	19 542	140.14	120.50	102.86	91.04
INSURANCE TRUST EXPENDITURE	170 856	154 823	144 077	129 387	776.27	709.98	665.99	602.76
EMPLOYEE RETIREMENT	24 806	21 778	19 211	16 774	112.70	99.87	88.80	78.14
UNEMPLOYMENT COMPENSATION	9 028	10 937	14 877	18 121	41.02	50.16	68.77	84.42
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	129 177	115 005	103 177	88 300	586.40	527.39	476.94	411.35
OTHER	7 845	7 102	6 811	6 193	35.64	32.57	31.48	28.83
INDEBTEDNESS								
DEBT AT END OF FISCAL YEAR	1 137 853	1 060 856	966 668	871 815	5 169.73	4 864.86	4 468.45	4 061.40

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text.

¹Equipment expenditure by counties under 500,000 population, cities under 300,000 population, townships, special districts and school districts is excluded and shown with Land and Existing Structures.

²For fiscal year 1978-79, the following expenditure categories have been revised: A. Health now includes Federal Special Supplementary Food Programs (WIC); B. Housing and urban renewal now includes the Federal Community Development Block Grant program as well as outlays of State and local housing and mortgage finance agencies.

GOVERNMENTAL FINANCES IN 1978-79

Table 2. Summary of Federal Government Finances: 1975-76 to 1978-79

Item	Amount (millions of dollars)				Per capita			
	1978-79	1977-78	1976-77	1975-76	1978-79	1977-78	1976-77	1975-76
REVENUE								
TOTAL	500 927	431 280	383 524	324 858	2 275.92	1 977.76	1 772.85	1 513.37
GENERAL REVENUE	373 754	320 773	285 016	239 044	1 698.12	1 471.00	1 317.49	1 113.60
INTERGOVERNMENTAL REVENUE	1 326	1 558	1 375	1 331	6.02	7.64	6.36	6.20
GENERAL REVENUE FROM OWN SOURCES	372 428	319 215	283 641	237 713	1 692.09	1 463.85	1 311.14	1 107.40
TAXES	318 932	274 519	243 842	201 414	1 449.04	1 258.89	1 127.17	938.30
INDIVIDUAL INCOME	217 841	180 988	156 725	131 603	989.74	829.97	724.47	613.08
CORPORATION INCOME	65 677	59 952	54 892	41 409	298.40	274.93	253.74	192.91
SALES, GROSS RECEIPTS AND CUSTOMS	26 714	25 453	23 180	21 718	121.37	116.72	107.15	101.17
CUSTOMS DUTIES	7 688	6 823	5 394	4 496	34.93	31.29	24.93	20.94
MOTOR FUEL	5 188	5 083	4 903	4 636	23.57	23.31	22.66	21.60
ALCOHOLIC BEVERAGES	5 629	5 594	5 387	5 413	25.57	25.65	24.90	25.22
PUBLIC UTILITIES	2 788	2 902	2 780	2 729	12.67	13.31	12.85	12.71
TOBACCO PRODUCTS	2 496	2 451	2 399	2 488	11.34	11.24	11.09	11.59
OTHER SALES AND GROSS RECEIPTS TAXES	2 925	2 600	2 317	1 956	13.29	11.92	10.71	9.11
OTHER TAXES	8 700	8 126	9 045	6 684	39.53	37.26	41.81	31.14
DEATH AND GIFT	5 411	5 285	7 327	5 216	24.58	24.24	33.87	24.30
ALL OTHER	3 289	2 841	1 718	1 468	14.94	13.03	7.94	6.84
CHARGES AND MISCELLANEOUS AND GENERAL REVENUE	53 496	44 696	39 799	36 299	243.05	204.97	183.97	169.10
CURRENT CHARGES	30 957	27 135	25 083	22 532	140.65	115.44	115.95	104.97
POSTAL RECEIPTS	15 438	13 481	12 396	10 656	70.14	61.82	57.30	49.64
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	4 300	4 074	5 362	6 008	19.53	18.68	24.79	27.99
NATURAL RESOURCES	7 465	6 223	4 478	3 211	33.92	28.54	20.70	14.96
SALES OF AGRICULTURAL PRODUCTS	7 161	6 663	5 811	3 350	3.46	3.04	2.69	1.54
OTHER CURRENT CHARGES	3 754	3 357	2 847	2 657	17.06	15.39	13.16	12.38
SALE OF PROPERTY	472	445	569	696	2.14	2.04	2.63	3.24
INTEREST EARNINGS	8 929	6 445	4 869	3 780	40.57	29.56	22.51	17.61
OTHER MISCELLANEOUS GENERAL REVENUE	13 138	10 671	9 278	9 291	59.69	48.93	42.89	43.28
INSURANCE TRUST REVENUE ¹	127 173	110 507	98 508	85 814	577.80	506.76	455.36	399.77
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH REVENUE	120 522	104 502	92 495	80 320	547.58	479.22	427.37	374.17
EMPLOYEE RETIREMENT	3 386	3 129	2 906	2 756	15.38	14.35	13.43	12.84
RAILROAD RETIREMENT	2 409	1 975	1 908	1 656	10.95	9.06	8.82	7.71
VETERANS' LIFE INSURANCE	662	697	690	678	3.01	3.20	3.19	3.16
UNEMPLOYMENT COMPENSATION	194	1 204	509	404	.88	.84	2.35	1.88
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	537 195	479 297	431 980	391 085	2 440.70	2 197.95	1 996.84	1 821.89
INTERGOVERNMENTAL EXPENDITURE	85 184	79 172	73 045	69 057	387.03	363.07	337.65	321.71
DIRECT EXPENDITURE	452 011	400 125	358 935	322 028	2 053.67	1 834.89	1 659.21	1 500.18
CURRENT OPERATION	172 764	152 946	141 966	130 944	784.94	701.38	656.24	610.01
CAPITAL OUTLAY	39 960	36 289	29 997	25 100	181.55	166.41	138.66	116.93
CONSTRUCTION	8 408	8 521	7 429	6 924	38.20	39.08	34.34	32.26
EQUIPMENT	28 752	25 564	20 251	16 629	130.63	117.23	93.61	77.47
LAND AND EXISTING STRUCTURES	2 800	2 204	2 317	1 547	12.72	10.11	10.71	7.21
ASSISTANCE AND SUBSIDIES	43 167	40 263	35 760	35 245	196.13	184.64	165.30	164.19
INTEREST ON DEBT	48 768	39 330	33 276	29 306	221.57	180.36	153.82	136.52
INSURANCE BENEFITS AND REPAYMENTS	147 352	131 297	117 936	101 433	669.48	602.10	545.16	472.53
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	78 415	73 927	68 465	63 925	356.27	339.01	316.48	297.80
EXPENDITURE, BY FUNCTION								
TOTAL	537 195	479 297	431 980	391 085	2 440.70	2 197.95	1 996.84	1 821.89
TOTAL GENERAL EXPENDITURE	389 843	348 000	314 044	289 652	1 771.22	1 595.85	1 451.68	1 349.36
INTERGOVERNMENTAL EXPENDITURE	85 184	79 172	73 045	69 057	387.03	363.07	337.65	321.71
PUBLIC WELFARE	23 501	20 051	19 520	17 225	106.77	91.98	90.23	80.24
EDUCATION	11 401	11 602	10 205	9 254	51.60	53.20	47.17	43.11
GENERAL REVENUE SHARING	6 848	6 823	6 758	6 238	31.11	31.29	31.24	29.06
HIGHWAYS	7 132	6 197	6 173	6 243	32.40	28.42	28.53	29.08
SOCIAL INSURANCE ADMINISTRATION	1 544	1 538	1 532	1 228	7.20	7.05	7.08	5.72
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	34 718	32 961	28 858	28 869	157.74	151.15	133.40	134.99
DIRECT EXPENDITURE	452 011	400 125	358 935	322 028	2 053.67	1 834.89	1 659.21	1 500.18
GENERAL	304 659	268 828	240 999	220 595	1 384.19	1 232.79	1 114.05	1 027.65
SELECTED FEDERAL PROGRAMS:								
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	128 529	114 811	105 592	98 000	585.96	526.49	488.10	456.54
POSTAL SERVICE	16 581	15 271	14 641	13 748	75.15	70.03	67.68	64.05
SPACE RESEARCH AND TECHNOLOGY	4 177	3 983	4 008	3 691	18.98	18.27	18.53	17.19
EDUCATION SERVICES:								
EDUCATION	9 979	7 992	7 836	9 039	45.34	36.65	36.22	42.11
LIBRARIES	170	166	128	(NA)	0.77	.72	.59	(NA)

See footnotes at end of table.

Table 2. Summary of Federal Government Finances: 1975-76 to 1978-79—Continued

Item	Amount (millions of dollars)				Per capita			
	1978-79	1977-78	1976-77	1975-76	1978-79	1977-78	1976-77	1975-76
EXPENDITURE, BY FUNCTION--CONTINUED								
DIRECT EXPENDITURE--CONTINUED								
GENERAL--CONTINUED								
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	18 722	16 546	14 914	13 694	85.06	75.88	68.94	63.79
HOSPITALS	4 698	4 189	3 732	3 222	21.34	19.21	17.25	15.01
HEALTH	4 235	3 946	3 775	3 662	19.24	18.10	17.45	17.06
SOCIAL INSURANCE ADMINISTRATION	2 292	2 179	1 985	1 892	10.41	9.99	9.18	8.81
VETERANS' SERVICES	11 553	10 776	10 115	9 289	52.49	49.42	46.99	43.27
TRANSPORTATION:								
HIGHWAYS	561	277	258	294	2.55	1.27	1.19	1.37
AIRPORTS	2 299	2 217	2 021	1 858	10.45	10.17	9.34	8.66
WATER TRANSPORT AND TERMINALS	1 797	1 530	1 574	1 381	8.16	7.02	7.28	6.43
PUBLIC SAFETY:								
POLICE PROTECTION	1 724	1 571	1 343	1 204	7.85	7.20	6.21	5.61
CORRECTION	390	336	245	220	1.77	1.54	1.13	1.02
ENVIRONMENT AND HOUSING:								
NATURAL RESOURCES	25 632	22 073	18 794	14 710	116.46	101.22	86.88	68.53
STABILIZATION OF FARM PRICES AND INCOME	3 667	3 606	2 245	1 339	16.66	16.54	10.38	6.24
HOUSING AND URBAN RENEWAL	3 237	2 345	2 212	2 284	14.71	10.75	10.23	10.64
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	3 280	2 948	2 769	2 614	14.90	13.52	12.80	12.18
GENERAL CONTROL	1 528	1 417	1 273	1 066	6.94	6.50	5.88	4.97
INTEREST ON GENERAL DEBT ¹ :								
OTHER AND UNALLOCABLE	48 768	39 330	33 276	29 306	221.57	180.36	153.82	136.52
	14 507	14 955	10 458	9 421	65.91	68.49	48.34	43.89
INSURANCE TRUST EXPENDITURE								
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	147 352	131 297	117 936	101 433	669.48	602.10	545.16	472.53
EMPLOYEE RETIREMENT	129 177	115 005	103 177	88 300	586.90	527.39	476.94	411.35
RAILROAD RETIREMENT	12 533	11 004	9 653	8 352	56.94	50.46	44.62	38.91
UNEMPLOYMENT COMPENSATION	4 238	3 950	3 768	3 448	19.23	18.11	17.42	16.06
VETERANS' LIFE INSURANCE	1 42	1 197	180	218	0.65	.90	.83	1.02
	1 262	1 141	1 158	1 115	5.73	5.23	5.35	5.19
INDEBTNESS								
GROSS DEBT OUTSTANDING AT END OF FISCAL YEAR								
PUBLIC DEBT	833 750	780 423	709 136	631 283	3 788.07	3 578.85	3 278.00	2 940.86
FEDERAL AGENCY DEBT	626 519	771 544	698 840	620 432	3 755.21	3 538.14	3 230.41	2 890.31
	7 231	8 879	10 296	10 851	32.85	40.72	47.59	50.55
HELD BY FEDERAL GOVERNMENT								
OTHER DEBT OUTSTANDING	189 162	169 477	157 295	151 566	859.44	777.19	727.10	706.08
	644 587	610 946	551 841	479 717	2 928.62	2 801.67	2 550.90	2 234.79

Note: Because of rounding, detail may not add to totals. Effective for 1976-77 data, Federal fiscal year ended September 30; prior year Federal data are for fiscal years ending June 30.

NA Not available.

¹Excluding, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 21.

Table 3. Summary of State and Local Government Finances: 1975-76 to 1978-79

Item	Amount (millions of dollars)				Per capita			
	1978-79	1977-78	1976-77	1975-76	1978-79	1977-78	1976-77	1975-76
REVENUE¹								
TOTAL	404 934	371 607	337 747	303 287	1 839.78	1 704.11	1 561.24	1 412.88
TOTAL GENERAL REVENUE	343 278	315 960	285 796	256 176	1 559.65	1 448.93	1 321.10	1 193.41
FROM FEDERAL GOVERNMENT	75 164	69 592	62 575	55 589	341.50	319.14	289.25	258.96
REVENUE FROM OWN SOURCES	329 770	302 014	275 172	247 697	1 498.28	1 384.97	1 271.99	1 153.91
GENERAL REVENUE FROM OWN SOURCES	268 115	246 368	223 221	200 586	1 218.15	1 129.79	1 031.85	934.44
TAXES	205 514	193 642	175 879	156 813	933.74	888.03	813.01	730.52
INDIVIDUAL INCOME	36 932	33 176	29 245	24 575	167.80	152.14	135.19	114.48
CORPORATION NET INCOME	12 128	10 738	9 174	7 273	55.10	49.24	42.41	33.88
SALES AND GROSS RECEIPTS	74 247	67 956	60 595	54 547	337.34	309.98	280.10	254.11
GENERAL	46 559	41 473	36 313	32 044	211.53	190.19	167.86	149.28
SELECTIVE	27 689	26 123	24 282	22 507	125.80	119.80	112.24	104.83
PROPERTY	64 944	66 422	62 535	57 001	295.07	304.60	289.07	265.54
OTHER	17 264	15 710	14 330	13 417	78.44	77.04	66.24	62.50
CHARGES AND MISCELLANEOUS GENERAL REVENUE	62 600	52 726	47 343	43 774	284.42	241.79	218.84	203.92
UTILITY REVENUE	19 730	17 252	14 191	12 573	89.64	79.12	65.60	58.57
LIQUOR STORES REVENUE	2 898	2 759	2 612	2 553	13.17	12.65	12.07	11.89
INSURANCE TRUST REVENUE	39 027	35 635	35 148	31 985	177.31	163.42	162.47	149.00
EMPLOYEE RETIREMENT	21 923	19 025	17 141	14 533	99.61	87.24	79.23	67.70
UNEMPLOYMENT COMPENSATION	12 941	13 158	15 296	15 183	58.80	60.34	70.71	70.73
OTHER	4 163	3 453	2 711	2 269	18.91	15.83	12.53	10.57
EXPENDITURE, BY CHARACTER AND OBJECT²								
TOTAL	381 867	346 786	322 780	304 228	1 734.98	1 590.29	1 492.06	1 417.26
CURRENT OPERATION	274 167	249 222	224 241	204 387	1 245.65	1 109.76	1 042.88	1 036.56
CAPITAL OUTLAY	53 196	44 769	44 896	46 531	241.69	205.30	207.53	216.77
CONSTRUCTION	43 326	36 199	36 068	38 299	196.85	166.00	166.72	178.42
LAND AND EQUIPMENT	9 870	8 569	8 829	8 232	44.84	39.30	40.48	37.75
ASSISTANCE AND SUBSIDIES	14 044	13 753	13 103	12 494	63.81	63.07	60.57	58.21
INTEREST ON DEBT	15 463	14 044	13 012	11 681	70.25	64.40	60.15	54.42
INSURANCE BENEFITS AND REPAYMENTS	23 504	23 525	26 141	27 954	106.79	107.89	120.84	130.23
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	149 104	137 703	125 525	116 466	677.44	631.48	580.24	542.56
EXPENDITURE, BY FUNCTION³								
TOTAL	381 867	346 786	322 780	304 229	1 734.98	1 590.29	1 492.06	1 417.27
GENERAL EXPENDITURE	327 517	296 983	274 388	256 731	1 488.05	1 361.90	1 268.37	1 195.99
EDUCATION SERVICES:								
EDUCATION	119 448	110 758	102 805	97 216	542.70	507.91	475.22	452.89
LOCAL SCHOOLS	83 385	76 703	71 343	67 674	378.85	351.74	329.78	315.26
INSTITUTIONS OF HIGHER EDUCATION	30 059	28 391	26 205	24 304	136.57	130.19	121.13	113.22
OTHER	6 004	5 664	5 257	5 239	27.28	25.98	24.30	24.41
LIBRARIES	1 505	1 362	1 299	1 249	6.84	6.24	5.82	5.82
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	41 898	39 140	35 941	32 604	190.36	179.49	166.14	151.89
HOSPITALS	21 039	18 648	17 201	15 726	95.59	85.51	79.51	73.26
HEALTH	7 179	6 303	5 342	4 960	32.62	28.90	24.69	23.11
SOCIAL INSURANCE ADMINISTRATION	1 806	1 764	1 706	1 576	8.21	8.09	7.89	7.34
VETERANS' SERVICES	53	54	54	62	.24	.25	.25	.29
TRANSPORTATION:								
HIGHWAYS	28 440	24 609	23 105	23 907	129.22	112.85	106.80	111.37
AIRPORTS	1 906	1 617	1 327	1 501	8.66	7.42	6.13	6.99
WATER TRANSPORT AND TERMINALS	1 045	754	768	705	4.75	3.46	3.55	3.29
PARKING FACILITIES	324	270	325	334	1.47	1.24	1.50	1.56
PUBLIC SAFETY:								
POLICE PROTECTION	12 207	11 306	10 380	9 531	55.46	51.85	47.98	44.40
FIRE PROTECTION	5 147	4 802	4 293	3 898	23.38	22.02	19.84	18.16
CORRECTION	5 534	4 981	4 347	3 784	25.15	22.84	20.09	17.63
PROTECTIVE INSPECTION AND REGULATION	2 076	1 889	1 351	1 250	9.43	8.66	6.25	5.82
ENVIRONMENT AND HOUSING:								
SEWERAGE	8 795	7 142	6 537	5 937	39.96	32.75	30.22	27.66
NATURAL RESOURCES	4 706	4 225	5 004	4 662	21.38	19.38	23.13	21.72
PARKS AND RECREATION	5 896	5 270	3 871	3 864	26.79	24.17	17.89	18.00
HOUSING AND URBAN RENEWAL	4 724	3 699	3 410	3 151	21.46	16.96	15.76	14.68
SANITATION OTHER THAN SEWERAGE	2 992	2 727	2 336	2 302	13.59	12.51	10.80	10.73
GOVERNMENTAL ADMINISTRATION:								
GENERAL CONTROL	7 742	7 001	6 264	5 711	35.17	32.11	28.96	26.61
FINANCIAL ADMINISTRATION	6 071	5 292	4 433	3 960	27.58	24.27	20.49	18.45
GENERAL PUBLIC BUILDINGS	2 829	2 561	2 409	2 557	12.85	11.74	11.14	11.91
INTEREST ON GENERAL DEBT	12 987	11 983	11 394	10 269	59.01	54.95	52.67	47.84
OTHER AND UNALLOCABLE	25 163	18 826	18 526	16 015	114.33	86.33	85.64	74.61
UTILITY EXPENDITURE	28 429	23 960	20 108	17 451	129.17	109.88	92.95	81.30
LIQUOR STORES EXPENDITURE	2 416	2 317	2 143	2 091	10.98	10.63	9.91	9.74
INSURANCE TRUST EXPENDITURE	23 504	23 526	26 140	27 954	106.79	107.89	120.83	130.23
EMPLOYEE RETIREMENT	8 886	10 740	14 697	17 903	40.37	49.25	67.94	83.40
UNEMPLOYMENT COMPENSATION	12 273	10 774	9 558	8 422	55.76	49.41	44.18	39.23
OTHER	2 345	2 012	1 885	1 629	10.65	9.23	8.71	7.59
INDEBTEDNESS								
DEBT OUTSTANDING AT END OF FISCAL YEAR	304 103	280 433	257 532	240 532	1 381.66	1 286.01	1 190.46	1 120.53
LONG-TERM	292 302	269 003	244 147	221 754	1 328.05	1 233.59	1 128.59	1 033.05
FULL FAITH AND CREDIT	145 385	142 523	137 749	131 064	660.54	653.58	636.75	610.57
NONGUARANTEED	146 917	126 481	106 398	90 690	667.50	580.01	491.83	422.48
SHORT-TERM	11 801	11 430	13 385	18 777	53.62	52.41	61.87	87.47
LONG-TERM DEBT ISSUED	42 085	39 980	32 342	31 671	191.21	183.34	149.50	147.54
LONG-TERM DEBT RETIRED	27 056	16 715	13 219	11 348	122.93	76.65	61.11	52.87

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text.

¹Duplicative transactions between levels of government are excluded; see text.

²Includes \$1,493,256,000 payments to Federal Government, not shown in detail.

Table 4. Governmental Revenue by Source and Level of Government: 1978-79

Sources	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL REVENUE	1 829 371	500 927	1 404 934	247 005	1 234 630	13 768.17	2 275.92	1 839.78
TOTAL GENERAL REVENUE	1 640 543	373 754	1 343 278	207 993	1 211 986	12 910.25	1 698.12	1 559.65
INTERGOVERNMENTAL REVENUE	-	1 326	75 164	57 087	94 777	-	6.02	341.50
FROM FEDERAL GOVERNMENT	-	-	75 164	54 548	20 616	-	-	341.50
PUBLIC WELFARE	-	-	22 487	22 313	174	-	-	102.17
EDUCATION	-	-	12 300	10 710	1 591	-	-	55.89
GENERAL REVENUE SHARING	-	-	6 851	2 261	4 591	-	-	31.13
HIGHWAYS	-	-	7 147	7 075	133	-	-	32.47
HOUSING AND URBAN RENEWAL	-	-	2 644	104	2 539	-	-	12.01
HEALTH AND HOSPITALS	-	-	2 180	1 988	192	-	-	9.90
OTHER AND COMBINED	-	-	21 554	10 157	11 397	-	-	97.93
FROM STATE GOVERNMENTS	-	1 326	(1)	-	74 162	-	6.02	(1)
EDUCATION	-	-	-	-	45 829	-	-	-
PUBLIC WELFARE	-	1 326	-	-	8 391	-	6.02	-
HIGHWAYS	-	-	-	-	3 851	-	-	-
HEALTH AND HOSPITALS	-	-	-	-	1 990	-	-	-
OTHER AND COMBINED	-	-	-	-	14 100	-	-	-
FROM LOCAL GOVERNMENTS	-	-	(1)	2 539	(1)	-	-	(1)
REVENUE FROM OWN SOURCES	829 371	499 601	329 770	189 917	139 853	3 768.17	2 269.89	1 498.28
GENERAL REVENUE FROM OWN SOURCES	640 543	372 428	268 115	150 906	117 209	2 910.25	1 692.09	1 214.15
TAXES	524 446	318 932	205 514	124 908	80 606	2 382.77	1 449.04	933.74
PROPERTY	64 944	-	64 944	2 490	62 453	295.07	-	265.07
INDIVIDUAL INCOME	254 773	217 841	36 932	32 622	4 309	1 157.54	989.74	167.80
CORPORATION INCOME	77 805	65 677	12 128	12 128	-	353.50	298.40	55.10
SALES AND GROSS RECEIPTS	100 961	26 714	74 247	63 668	10 579	458.71	121.37	337.34
CUSTOMS DUTIES	7 688	7 688	-	-	-	34.93	34.93	-
GENERAL SALES AND GROSS RECEIPTS	46 559	-	46 559	39 505	7 053	211.53	-	211.53
SELECTIVE SALES AND GROSS RECEIPTS	46 715	19 026	27 688	24 163	3 526	212.24	86.44	125.80
MOTOR FUEL	15 268	5 188	10 080	9 980	100	69.37	23.57	45.80
ALCOHOLIC BEVERAGES	6 177	5 629	2 548	2 400	148	37.15	25.57	11.58
TOBACCO PRODUCTS	6 289	2 496	3 773	3 640	133	28.48	11.34	17.14
PUBLIC UTILITIES	8 008	2 788	5 218	2 933	2 285	36.37	12.67	23.71
OTHER	8 994	2 925	6 069	5 209	860	40.86	13.29	27.57
MOTOR VEHICLE AND OPERATORS LICENSES	5 539	-	5 539	5 155	384	25.17	-	25.17
DEATH AND GIFT TAX	7 384	5 411	1 973	1 973	-	33.55	24.58	8.97
ALL OTHER	13 040	3 289	9 751	6 871	2 880	59.25	14.94	44.30
CHARGES AND MISCELLANEOUS GENERAL REVENUE	116 096	53 496	62 600	25 998	36 603	527.47	243.05	284.42
CURRENT CHARGES	70 426	30 957	39 469	14 859	24 610	319.97	140.65	179.32
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	4 300	4 300	-	-	-	19.54	19.54	-
POSTAL SERVICE	15 438	15 438	-	-	-	70.14	70.14	-
EDUCATION	12 503	86	12 417	8 308	4 109	56.81	.39	56.42
SCHOOL LUNCH SALES	1 935	-	1 935	6	1 928	8.79	-	8.79
INSTITUTIONS OF HIGHER EDUCATION	9 283	86	9 197	8 090	1 106	42.18	.39	41.78
OTHER	1 286	-	1 286	212	1 074	5.84	-	5.84
HOSPITALS	11 011	55	10 956	3 034	7 921	50.03	.25	49.78
SEWERAGE	3 338	-	3 338	3	3 334	15.16	-	15.16
SANITATION OTHER THAN SEWERAGE	870	-	870	-	870	3.95	-	3.95
PARKS AND RECREATION	1 119	43	1 076	281	795	5.08	.20	4.89
NATURAL RESOURCES	8 117	7 465	652	433	219	36.88	33.92	2.96
HOUSING AND URBAN RENEWAL	1 927	728	1 199	75	1 124	6.75	3.31	3.45
AIR TRANSPORTATION	1 582	20	1 562	176	1 386	7.19	.09	7.09
WATER TRANSPORT AND TERMINALS	1 139	400	739	212	527	5.17	1.82	3.36
PARKING FACILITIES	312	-	312	-	312	1.42	-	1.42
OTHER	8 772	2 422	6 350	2 337	4 013	39.85	11.00	28.85
MISCELLANEOUS GENERAL REVENUE	45 670	22 539	23 131	11 139	11 993	207.50	102.40	105.10
SPECIAL ASSESSMENTS	1 134	-	1 134	27	1 109	5.16	-	5.16
SALE OF PROPERTY	874	472	406	88	318	3.99	2.14	1.85
INTEREST EARNINGS	20 730	8 929	11 801	6 289	5 512	94.18	40.57	53.62
OTHER	22 926	13 138	9 788	4 734	5 053	104.16	59.69	44.47
UTILITY REVENUE	19 730	-	19 730	1 137	18 594	89.64	-	89.64
LIQUOR STORES REVENUE	2 898	-	2 898	2 504	394	13.17	-	13.17
INSURANCE TRUST REVENUE	166 200	127 173	39 027	35 370	3 657	755.11	577.80	177.31

Notes: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

1 Net of duplicative intergovernmental transactions; see text.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by State: 1978-79—Continued

(Millions of dollars)

Item	Kentucky			Louisiana			Maine		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	'5 262.4	3 841.8	'2 345.7	'6 831.4	4 529.0	'3 369.7	'1 722.0	1 233.7	'728.2
GENERAL REVENUE, TOTAL	'4 629.1	3 466.0	'2 088.2	'6 025.6	4 063.1	'3 089.7	'1 538.1	1 071.3	'706.7
INTERGOVERNMENTAL REVENUE, TOTAL	1 230.9	969.6	1 186.4	1 478.1	1 115.1	1 490.2	448.7	369.0	319.6
FROM FEDERAL GOVERNMENT	1 230.9	963.2	267.8	1 478.1	1 110.3	367.8	448.7	359.0	89.6
PUBLIC WELFARE	277.7	277.7	-	403.6	403.6	-	140.9	140.9	-
EDUCATION	214.4	199.0	15.4	255.8	233.9	21.9	66.1	62.6	3.5
GENERAL REVENUE SHARING	111.8	37.7	74.1	151.2	45.6	105.6	42.6	14.7	28.0
OTHER	627.0	448.2	178.2	667.5	427.2	240.3	199.0	140.8	58.2
FROM STATE GOVERNMENTS	(1)	-	918.7	(1)	-	1 122.4	(1)	-	230.0
EDUCATION	-	-	752.0	-	-	879.4	-	-	187.7
PUBLIC WELFARE	-	-	2.3	-	-	1.8	-	-	2.2
OTHER	-	-	164.3	-	-	241.3	-	-	42.0
FROM LOCAL GOVERNMENTS	(1)	6.4	(1)	(1)	4.8	(1)	(1)	10.0	(1)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	3 398.2	2 496.4	901.8	4 547.5	2 948.0	1 599.5	1 089.4	702.3	387.1
TAXES	2 601.5	2 075.7	525.7	3 241.0	2 240.3	1 007.7	875.7	534.4	321.3
PROPERTY	460.4	161.3	299.1	407.9	.1	407.9	331.7	12.5	319.2
GENERAL SALES	599.3	599.3	-	1 172.1	676.6	495.4	197.8	197.8	-
MOTOR FUELS	198.9	198.9	-	194.0	194.0	-	57.3	57.3	-
MOTOR VEHICLE LICENSE	58.2	49.9	6.3	42.0	40.8	1.2	22.4	22.2	.2
INCOME-INDIVIDUAL AND CORPORATION	782.3	619.7	162.6	454.8	454.8	-	153.8	153.8	-
OTHER	504.4	446.7	57.7	970.1	874.0	96.2	112.7	110.8	1.9
CURRENT CHARGES	479.3	247.8	231.6	657.7	283.9	373.8	124.9	77.4	47.5
EDUCATION	212.6	139.0	73.7	212.0	176.5	35.5	59.4	48.6	10.7
HOSPITALS	90.0	39.7	50.4	236.4	40.9	195.5	13.5	5.9	7.5
OTHER	176.7	69.1	107.5	209.3	66.5	142.8	52.1	22.9	29.2
MISCELLANEOUS REVENUE	317.4	172.9	144.4	648.8	423.8	225.0	88.9	70.5	18.3
INTEREST EARNINGS	146.6	113.8	32.9	191.5	117.2	74.3	48.3	42.5	5.7
OTHER	170.7	59.2	111.6	457.4	306.6	150.7	40.6	28.0	12.6
INSURANCE TRUST REVENUE, TOTAL	388.4	375.9	12.5	554.1	525.9	28.2	124.7	124.7	-
EMPLOYEE RETIREMENT	204.8	192.4	12.5	345.3	317.2	28.2	62.4	62.4	-
OTHER	183.5	183.5	-	208.7	208.7	-	62.3	62.3	-
LIQUOR STORE REVENUE	-	-	-	-	-	-	37.6	37.6	-
UTILITY REVENUE	245.0	-	245.0	251.8	-	251.8	21.5	-	21.5

Item	Maryland			Massachusetts			Michigan		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	'8 070.4	4 976.7	'4 289.9	'11 801.3	6 824.4	'6 856.7	'18 526.1	11 449.1	'10 276.2
GENERAL REVENUE, TOTAL	'7 255.8	4 418.5	'4 033.7	'10 570.5	6 166.3	'6 284.0	'16 110.0	9 746.9	'9 562.3
INTERGOVERNMENTAL REVENUE, TOTAL	1 488.1	990.7	1 693.8	2 581.0	1 911.7	2 549.1	3 399.8	2 444.9	4 154.1
FROM FEDERAL GOVERNMENT	1 488.1	979.1	509.0	2 581.0	1 726.1	854.9	3 399.8	2 379.8	1 019.9
PUBLIC WELFARE	325.1	325.1	-	847.6	847.6	-	1 222.7	1 216.8	5.9
EDUCATION	219.4	170.9	48.6	269.7	245.1	24.6	528.1	438.7	89.4
GENERAL REVENUE SHARING	128.0	35.5	92.5	220.8	73.8	147.0	286.4	96.5	189.9
OTHER	815.5	447.7	367.9	1 243.0	559.7	683.2	1 362.6	627.9	734.7
FROM STATE GOVERNMENTS	(1)	-	1 184.8	(1)	-	1 694.2	(1)	-	3 134.1
EDUCATION	-	-	744.4	-	-	953.5	-	-	1 699.9
PUBLIC WELFARE	-	-	-	-	-	9.5	-	-	175.0
OTHER	-	-	440.5	-	-	731.2	-	-	1 259.3
FROM LOCAL GOVERNMENTS	(1)	11.5	(1)	(1)	185.5	(1)	(1)	65.1	(1)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	5 767.8	3 427.9	2 339.9	7 989.5	4 254.6	3 734.8	12 710.3	7 302.0	5 408.3
TAXES	4 372.8	2 647.2	1 725.7	6 786.7	3 616.1	3 170.6	9 663.5	6 017.7	3 645.8
PROPERTY	1 145.9	73.1	1 072.7	3 149.7	.4	3 149.3	3 460.6	125.2	3 335.4
GENERAL SALES	699.1	699.1	-	718.3	718.3	-	1 702.7	1 702.7	-
MOTOR FUELS	199.6	199.6	-	223.7	223.7	-	507.4	507.4	-
MOTOR VEHICLE LICENSE	81.5	81.5	-	56.1	56.1	-	248.8	248.6	.3
INCOME-INDIVIDUAL AND CORPORATION	1 608.9	1 151.2	457.6	2 114.7	2 114.7	-	3 155.9	2 935.5	220.4
OTHER	637.9	442.6	195.3	524.2	502.9	21.3	588.1	498.4	89.7
CURRENT CHARGES	765.8	378.5	387.3	789.6	367.6	422.0	2 038.9	761.7	1 275.2
EDUCATION	276.8	168.3	108.5	189.6	120.0	69.6	723.2	501.9	221.4
HOSPITALS	169.9	85.8	84.0	190.7	15.3	175.4	637.4	186.7	450.7
OTHER	319.1	124.4	194.7	409.3	232.3	177.0	678.3	73.1	603.2
MISCELLANEOUS REVENUE	629.1	402.2	226.9	413.1	270.9	142.2	1 009.8	522.6	487.2
INTEREST EARNINGS	265.4	175.4	90.0	210.1	118.7	91.5	427.3	174.3	253.0
OTHER	363.7	226.8	136.9	203.0	152.2	50.8	582.6	348.3	234.3
INSURANCE TRUST REVENUE, TOTAL	603.1	526.1	77.0	810.8	656.4	154.5	1 539.5	1 316.7	222.8
EMPLOYEE RETIREMENT	317.9	240.9	77.0	370.4	216.0	154.5	720.4	497.4	222.8
OTHER	285.2	285.2	-	440.4	440.4	-	819.2	819.2	-
LIQUOR STORE REVENUE	60.6	-	60.6	-	-	-	385.5	385.5	-
UTILITY REVENUE	150.8	32.1	118.7	420.0	1.7	418.3	491.1	-	491.1

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by State: 1978-79—Continued

(Millions of dollars)

Item	New Hampshire			New Jersey			New Mexico		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	1 345.0	839.7	1 617.9	1 13 430.6	7 881.3	8 110.9	2 400.8	1 847.1	1 087.4
GENERAL REVENUE, TOTAL	1 103.4	614.1	1 602.0	1 11 753.8	6 376.5	7 939.0	2 517.0	1 678.2	1 012.6
INTERGOVERNMENTAL REVENUE, TOTAL	265.7	221.0	157.4	2 146.8	1 705.0	3 005.4	545.8	437.7	641.8
FROM FEDERAL GOVERNMENT	265.7	204.9	60.8	2 146.8	1 810.1	536.7	545.8	424.9	120.9
PUBLIC WELFARE	68.2	68.2	-	780.1	773.2	6.8	94.8	94.8	-
EDUCATION	43.1	36.6	6.5	327.4	305.0	22.5	147.5	113.7	33.8
GENERAL REVENUE SHARING	23.2	7.7	15.5	218.8	73.6	145.2	42.7	15.1	27.7
OTHER	131.1	92.3	38.8	820.6	458.3	362.3	260.7	201.2	59.5
FROM STATE GOVERNMENTS	(1)	-	96.5	(1)	-	2 468.7	(1)	-	520.9
EDUCATION	-	-	28.6	-	-	1 221.6	-	-	404.5
PUBLIC WELFARE	-	-	17.7	-	-	488.2	-	-	-
OTHER	-	-	50.2	-	-	759.0	-	-	116.4
FROM LOCAL GOVERNMENTS	(1)	16.1	(1)	(1)	92.9	(1)	(1)	12.8	(1)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	837.7	393.1	444.6	9 607.0	4 673.5	4 933.5	1 611.3	1 240.5	370.8
TAXES	640.6	264.1	376.5	7 826.7	3 729.3	4 097.5	1 029.5	845.4	184.1
PROPERTY	377.5	7.5	370.0	3 709.9	82.0	3 627.9	162.6	20.7	141.9
GENERAL SALES	-	-	-	1 098.1	1 098.1	-	388.1	369.8	18.2
MOTOR FUELS	46.8	46.8	-	304.4	304.4	-	72.5	72.5	-
MOTOR VEHICLE LICENSE	21.6	21.6	-	232.5	232.5	-	30.7	30.7	-
INCOME-INDIVIDUAL AND CORPORATION	73.2	73.2	-	1 298.0	1 298.0	-	109.1	109.1	-
OTHER	121.4	114.9	6.5	1 183.9	714.3	469.6	266.7	242.7	24.0
CURRENT CHARGES	130.1	83.3	46.8	1 186.5	620.8	565.7	212.9	103.8	109.1
EDUCATION	76.4	61.9	14.6	345.1	175.6	169.5	91.0	74.9	16.0
HOSPITALS	3.5	2.8	.7	158.3	100.6	57.7	64.2	19.6	44.6
OTHER	50.0	18.5	31.4	683.1	344.6	338.5	57.7	9.2	48.5
MISCELLANEOUS REVENUE	67.1	45.7	21.3	593.6	323.4	270.4	368.9	291.3	77.6
INTEREST EARNINGS	26.1	18.2	7.9	277.2	143.0	134.2	158.1	131.7	26.4
OTHER	40.9	27.5	13.4	316.5	180.4	136.1	210.8	159.7	51.2
INSURANCE TRUST REVENUE, TOTAL	94.9	94.8	.2	1 509.9	1 504.8	5.1	169.0	168.9	-
EMPLOYEE RETIREMENT	41.4	41.3	.2	691.9	686.6	5.1	125.5	125.4	-
OTHER	53.5	53.5	-	818.1	818.1	-	43.5	43.5	-
LIQUOR STORE REVENUE	130.7	130.7	-	-	-	-	-	-	-
UTILITY REVENUE	16.0	.2	15.8	166.8	-	166.8	74.8	-	74.8

Item	New York			North Carolina			North Dakota		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	44 465.4	25 181.0	31 234.0	8 265.2	5 537.1	4 543.0	1 153.5	923.0	1 525.6
GENERAL REVENUE, TOTAL	37 467.9	20 426.2	29 011.3	6 915.0	4 811.5	3 918.5	1 048.7	741.8	1 502.0
INTERGOVERNMENTAL REVENUE, TOTAL	8 094.9	7 078.1	12 966.4	1 787.6	1 414.1	2 188.5	242.6	212.8	224.9
FROM FEDERAL GOVERNMENT	8 094.9	6 004.3	2 090.6	1 787.6	1 344.9	442.7	242.6	197.7	44.0
PUBLIC WELFARE	3 424.4	3 424.4	-	431.3	419.4	12.0	48.7	48.4	.3
EDUCATION	981.7	904.0	77.7	417.4	352.1	65.3	50.9	42.8	8.1
GENERAL REVENUE SHARING	768.2	256.4	511.8	169.8	56.2	113.6	16.3	5.6	10.8
OTHER	2 920.5	1 419.4	1 501.1	769.1	517.3	251.8	126.6	100.9	25.7
FROM STATE GOVERNMENTS	(1)	-	10 875.8	(1)	-	1 745.9	(1)	-	180.0
EDUCATION	-	-	4 357.3	-	-	1 339.9	-	-	127.9
PUBLIC WELFARE	-	-	3 264.0	-	-	147.0	-	-	6.8
OTHER	-	-	3 254.4	-	-	265.1	-	-	45.4
FROM LOCAL GOVERNMENTS	(1)	1 073.8	(1)	(1)	69.2	(1)	(1)	15.1	(1)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	29 393.0	13 348.1	16 044.9	5 127.4	3 397.4	1 730.0	806.2	529.1	277.1
TAXES	24 170.9	11 633.7	12 537.2	3 987.0	2 914.9	1 072.1	497.5	324.8	172.7
PROPERTY	8 504.8	13.0	8 491.4	911.7	42.8	869.0	148.9	2.5	164.4
GENERAL SALES	4 528.6	2 588.7	1 940.9	826.5	448.3	178.2	109.0	109.0	-
MOTOR FUELS	512.0	505.6	6.4	313.5	313.5	-	35.1	35.1	-
MOTOR VEHICLE LICENSE	345.9	306.6	37.3	124.1	122.7	1.4	24.7	24.7	-
INCOME-INDIVIDUAL AND CORPORATION	7 687.0	6 281.1	1 405.8	1 251.0	1 251.0	-	78.1	78.1	-
OTHER	2 593.9	1 936.6	657.3	560.2	536.7	23.5	81.8	75.5	6.3
CURRENT CHARGES	3 230.7	727.9	2 502.7	870.0	372.6	497.4	187.0	140.3	46.7
EDUCATION	768.9	397.7	378.3	349.0	242.9	106.2	84.8	49.4	15.4
HOSPITALS	64.4	514.7	452.3	293.7	71.5	222.1	10.4	10.4	-
OTHER	1 945.1	272.8	1 672.2	227.3	58.2	169.1	111.6	80.5	31.3
MISCELLANEOUS REVENUE	1 991.5	986.5	1 004.9	270.3	109.9	160.5	121.6	64.0	57.6
INTEREST EARNINGS	169.2	694.8	474.4	154.1	69.5	84.6	46.5	30.7	15.7
OTHER	822.3	291.7	530.6	116.3	40.4	75.9	75.2	33.3	41.9
INSURANCE TRUST REVENUE, TOTAL	4 859.2	3 920.0	939.2	729.5	725.6	3.9	82.8	81.2	1.6
EMPLOYEE RETIREMENT	3 280.9	2 341.7	939.2	462.4	458.5	3.9	25.1	23.5	1.6
OTHER	1 578.3	1 578.3	-	267.1	267.1	-	57.7	57.7	-
LIQUOR STORE REVENUE	-	-	-	192.2	-	192.2	-	-	-
UTILITY REVENUE	2 118.3	834.8	1 283.5	428.5	-	428.5	21.9	-	21.9

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by State: 1978-79—Continued

(Millions of dollars)

Item	Ohio			Oklahoma			Oregon		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	'17 977.3	11 434.7	'9 688.3	'4 430.3	2 966.2	'2 170.9	'5 534.1	3 499.4	'2 809.4
GENERAL REVENUE, TOTAL	'13 902.4	7 879.7	'9 146.7	'3 933.9	2 675.3	'1 965.4	'4 514.7	2 683.4	'2 606.0
INTERGOVERNMENTAL REVENUE, TOTAL	2 961.7	2 160.7	3 925.1	889.5	696.5	699.8	1 090.5	778.1	1 087.1
FROM FEDERAL GOVERNMENT	2 961.7	2 082.6	879.2	889.5	680.4	209.1	1 090.5	758.7	331.7
PUBLIC WELFARE	777.4	777.0	.4	302.5	302.5	-	247.2	244.6	2.6
EDUCATION	428.0	411.4	16.6	167.1	147.2	19.8	172.4	154.9	17.5
GENERAL REVENUE SHARING	275.0	92.3	182.7	74.4	24.9	49.5	74.7	25.4	49.3
OTHER	1 481.3	801.9	679.4	345.5	205.8	139.8	596.1	333.8	262.3
FROM STATE GOVERNMENTS	(¹)	-	3 045.9	(¹)	-	690.6	(¹)	-	755.4
EDUCATION	-	-	2 042.6	-	-	563.7	-	-	523.9
PUBLIC WELFARE	-	-	250.7	-	-	.1	-	-	2.1
OTHER	-	-	752.6	-	-	126.9	-	-	229.4
FROM LOCAL GOVERNMENTS	(¹)	78.1	(¹)	(¹)	16.1	(¹)	(¹)	19.4	(¹)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	10 940.7	5 719.1	5 221.6	3 044.4	1 978.8	1 065.6	3 424.2	1 905.4	'1 518.9
TAXES	8 246.6	4 619.9	3 626.7	2 178.4	1 515.9	662.5	2 414.7	1 384.5	1 030.2
PROPERTY	2 792.6	132.3	2 660.3	432.3	-	432.3	923.6	.1	923.5
GENERAL SALES	1 568.1	1 427.0	141.0	472.2	279.7	192.5	-	-	-
MOTOR FUELS	422.2	422.2	-	137.8	137.8	-	103.2	99.8	3.4
MOTOR VEHICLE LICENSE	297.6	271.1	26.4	117.8	117.8	-	97.9	96.4	1.5
INCOME-INDIVIDUAL AND CORPORATION	2 076.1	1 373.1	703.0	428.6	428.6	-	973.0	973.0	-
OTHER	1 090.1	994.2	95.9	589.7	552.0	37.7	317.0	215.3	101.8
CURRENT CHARGES	1 778.6	809.7	968.9	583.7	302.6	281.1	517.9	226.0	291.9
EDUCATION	658.9	497.6	161.3	223.8	190.0	33.7	175.3	111.4	63.9
HOSPITALS	425.7	230.9	194.8	158.5	42.6	115.9	88.1	42.8	45.3
OTHER	694.0	81.3	612.7	201.4	70.0	131.4	254.4	71.8	182.6
MISCELLANEOUS REVENUE	915.5	289.5	626.0	282.4	160.3	122.1	491.7	294.9	196.8
INTEREST EARNINGS	323.4	139.8	183.6	153.1	95.2	57.8	372.9	272.0	100.9
OTHER	592.1	149.7	442.4	129.3	65.1	64.2	118.8	22.9	96.0
INSURANCE TRUST REVENUE, TOTAL	3 266.2	3 245.3	20.9	259.8	232.3	27.5	688.2	640.1	8.1
EMPLOYEE RETIREMENT	1 862.7	1 841.9	20.9	106.9	79.4	27.5	228.7	220.7	8.1
OTHER	1 403.4	1 403.4	-	152.9	152.9	-	459.4	419.4	-
LIQUOR STORE REVENUE	309.7	309.7	-	-	-	-	135.9	135.9	-
UTILITY REVENUE	520.8	-	520.8	236.6	58.6	178.0	195.3	-	163.3
	Pennsylvania			Rhode Island			South Carolina		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	'19 690.0	12 757.5	'10 382.7	'1 722.9	1 210.6	'698.4	'4 350.2	3 169.1	'1 865.6
GENERAL REVENUE, TOTAL	'16 834.0	10 446.0	'9 838.2	'1 523.0	1 037.6	'671.4	'3 632.9	2 644.4	'1 673.0
INTERGOVERNMENTAL REVENUE, TOTAL	3 464.5	2 679.9	4 234.7	387.0	307.2	265.9	931.5	810.4	805.6
FROM FEDERAL GOVERNMENT	3 464.5	2 611.6	852.8	387.0	303.0	84.0	931.5	785.7	145.8
PUBLIC WELFARE	1 433.4	1 433.4	-	128.9	128.9	-	200.1	200.1	-
EDUCATION	488.8	443.8	45.0	54.4	47.3	7.1	225.8	205.3	20.6
GENERAL REVENUE SHARING	342.3	113.0	229.3	30.1	9.8	20.3	91.0	31.4	59.6
OTHER	1 200.0	621.5	578.5	173.6	117.0	56.6	414.6	348.9	65.6
FROM STATE GOVERNMENTS	(¹)	-	3 381.9	(¹)	-	181.8	(¹)	-	659.7
EDUCATION	-	-	2 160.8	-	-	128.2	-	-	513.2
PUBLIC WELFARE	-	-	175.4	-	-	12.7	-	-	1.2
OTHER	-	-	1 045.6	-	-	40.9	-	-	145.4
FROM LOCAL GOVERNMENTS	(¹)	68.3	(¹)	(¹)	4.2	(¹)	(¹)	24.7	(¹)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	13 369.5	7 746.1	5 603.5	1 136.0	730.4	405.6	2 701.4	1 833.9	887.4
TAXES	10 808.6	6 781.8	4 024.8	905.9	537.8	368.1	1 991.8	1 523.0	488.8
PROPERTY	2 693.4	46.5	2 649.0	370.4	6.0	364.4	441.7	5.2	436.4
GENERAL SALES	1 895.5	1 895.5	-	158.2	158.2	-	525.9	525.9	-
MOTOR FUELS	525.6	525.6	-	42.6	42.6	-	170.9	170.9	-
MOTOR VEHICLE LICENSE	292.2	292.2	-	18.6	18.6	-	35.3	35.3	-
INCOME-INDIVIDUAL AND CORPORATION	3 270.4	2 405.9	864.5	209.4	209.4	-	555.9	555.9	-
OTHER	2 129.5	1 616.2	513.2	104.7	103.1	3.7	262.3	229.9	32.4
CURRENT CHARGES	1 471.7	584.1	887.6	132.4	109.6	22.8	515.9	216.8	299.0
EDUCATION	522.4	288.1	234.3	47.1	45.2	2.0	173.1	120.1	53.0
HOSPITALS	138.1	123.8	14.4	53.3	53.3	-	222.8	50.6	172.2
OTHER	811.2	172.3	638.9	32.0	11.1	20.9	120.0	46.1	73.8
MISCELLANEOUS REVENUE	1 089.2	400.1	689.1	97.6	83.0	14.7	193.8	94.2	99.6
INTEREST EARNINGS	454.3	157.1	299.2	63.6	55.2	8.3	68.9	68.9	35.0
OTHER	632.9	243.0	390.0	34.1	27.7	6.3	89.9	25.3	64.6
INSURANCE TRUST REVENUE, TOTAL	1 979.7	1 814.9	164.8	175.8	168.2	7.6	391.2	349.5	41.6
EMPLOYEE RETIREMENT	1 064.8	900.0	164.8	74.3	66.7	7.6	258.1	258.1	1.4
OTHER	915.0	915.0	-	101.4	101.6	-	133.1	133.1	-
LIQUOR STORE REVENUE	496.5	496.5	-	-	-	-	-	-	-
UTILITY REVENUE	379.7	-	379.7	24.1	4.8	19.3	326.2	138.2	191.0

See footnotes at end of table.

**Table 6. Federal General Revenue Sharing Receipts of State and Local Governments,
by State: 1978-79**

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita	State and level of government	Amount	Per capita
GENERAL REVENUE SHARING RECEIPTS, UNITED STATES, TOTAL	6 851 387	31.13	MICHIGAN	286 352	31.10
STATE GOVERNMENTS	2 260 887	10.27	STATE GOVERNMENT	96 458	10.48
LOCAL GOVERNMENTS	4 590 500	20.86	LOCAL GOVERNMENTS	189 894	20.62
ALABAMA	108 855	28.88	MINNESOTA	136 176	33.54
STATE GOVERNMENT	36 667	9.73	STATE GOVERNMENT	45 534	11.22
LOCAL GOVERNMENTS	72 188	19.15	LOCAL GOVERNMENTS	90 642	22.33
ALASKA	20 849	51.35	MISSISSIPPI	92 077	37.91
STATE GOVERNMENT	7 440	18.33	STATE GOVERNMENT	25 131	10.35
LOCAL GOVERNMENTS	13 409	33.03	LOCAL GOVERNMENTS	66 946	27.56
ARIZONA	75 632	30.87	MISSOURI	128 077	26.32
STATE GOVERNMENT	23 602	10.45	STATE GOVERNMENT	42 953	8.83
LOCAL GOVERNMENTS	50 030	20.42	LOCAL GOVERNMENTS	85 124	17.49
ARKANSAS	66 485	30.50	MONTANA	24 086	30.64
STATE GOVERNMENT	22 171	10.17	STATE GOVERNMENT	8 274	10.55
LOCAL GOVERNMENTS	44 314	20.33	LOCAL GOVERNMENTS	15 812	20.12
CALIFORNIA	777 797	34.27	NEBRASKA	41 865	26.60
STATE GOVERNMENT	286 345	11.30	STATE GOVERNMENT	14 042	8.92
LOCAL GOVERNMENTS	521 452	22.98	LOCAL GOVERNMENTS	27 823	17.68
COLORADO	75 531	27.25	NEVADA	16 891	24.06
STATE GOVERNMENT	25 150	9.07	STATE GOVERNMENT	5 677	8.09
LOCAL GOVERNMENTS	50 381	18.17	LOCAL GOVERNMENTS	11 214	15.97
CONNECTICUT	86 456	27.75	NEW HAMPSHIRE	23 234	26.19
STATE GOVERNMENT	28 550	9.17	STATE GOVERNMENT	7 748	8.74
LOCAL GOVERNMENTS	57 906	18.59	LOCAL GOVERNMENTS	15 486	17.46
DELAWARE	21 055	36.18	NEW JERSEY	218 754	29.84
STATE GOVERNMENT	7 078	12.16	STATE GOVERNMENT	73 602	10.04
LOCAL GOVERNMENTS	13 977	24.02	LOCAL GOVERNMENTS	145 152	19.80
DISTRICT OF COLUMBIA: LOCAL GOVERNMENT	28 270	43.09	NEW MEXICO	42 715	34.42
FLORIDA	206 883	23.35	STATE GOVERNMENT	15 056	12.13
STATE GOVERNMENT	67 802	7.65	LOCAL GOVERNMENTS	27 659	22.29
LOCAL GOVERNMENTS	139 081	15.70	NEW YORK	768 167	43.53
GEORGIA	148 347	28.99	STATE GOVERNMENT	256 409	14.53
STATE GOVERNMENT	49 627	9.70	LOCAL GOVERNMENTS	511 758	29.00
LOCAL GOVERNMENTS	98 720	19.29	NORTH CAROLINA	169 847	30.30
HAWAII	33 685	36.81	STATE GOVERNMENT	56 226	10.03
STATE GOVERNMENT	11 229	12.27	LOCAL GOVERNMENTS	113 621	20.27
LOCAL GOVERNMENTS	22 456	24.54	NORTH DAKOTA	16 322	24.84
IDAHO	23 822	26.32	STATE GOVERNMENT	5 569	8.48
STATE GOVERNMENT	8 000	8.84	LOCAL GOVERNMENTS	10 753	16.37
LOCAL GOVERNMENTS	15 822	17.48	OHIO	274 995	25.63
ILLINOIS	348 284	31.02	STATE GOVERNMENT	92 271	8.60
STATE GOVERNMENT	114 781	10.22	LOCAL GOVERNMENTS	182 724	17.03
LOCAL GOVERNMENTS	233 503	20.79	OKLAHOMA	74 430	25.74
INDIANA	143 111	26.50	STATE GOVERNMENT	28 910	8.61
STATE GOVERNMENT	47 213	8.74	LOCAL GOVERNMENTS	49 520	17.12
LOCAL GOVERNMENTS	95 898	17.76	OREGON	74 714	29.57
IOWA	81 327	28.02	STATE GOVERNMENT	25 386	10.05
STATE GOVERNMENT	27 091	9.34	LOCAL GOVERNMENTS	49 328	19.52
LOCAL GOVERNMENTS	54 236	18.69	PENNSYLVANIA	342 262	29.18
KANSAS	59 065	24.93	STATE GOVERNMENT	112 963	9.63
STATE GOVERNMENT	19 816	8.36	LOCAL GOVERNMENTS	229 299	19.55
LOCAL GOVERNMENTS	39 249	16.57	RHODE ISLAND	30 136	32.44
KENTUCKY	111 789	31.70	STATE GOVERNMENT	9 835	10.59
STATE GOVERNMENT	37 676	10.68	LOCAL GOVERNMENTS	20 301	21.85
LOCAL GOVERNMENTS	74 113	21.01	SOUTH CAROLINA	90 978	31.03
LOUISIANA	151 221	37.64	STATE GOVERNMENT	31 357	10.69
STATE GOVERNMENT	45 609	11.35	LOCAL GOVERNMENTS	59 621	20.35
LOCAL GOVERNMENTS	105 612	26.28	SOUTH DAKOTA	20 274	29.43
MAINE	42 634	38.86	STATE GOVERNMENT	7 270	10.55
STATE GOVERNMENT	14 673	13.38	LOCAL GOVERNMENTS	13 004	18.87
LOCAL GOVERNMENTS	27 961	25.49	TENNESSEE	130 129	29.71
MARYLAND	128 030	30.87	STATE GOVERNMENT	41 721	9.53
STATE GOVERNMENT	36 509	8.56	LOCAL GOVERNMENTS	88 408	20.18
LOCAL GOVERNMENTS	92 521	22.30	TEXAS	342 131	25.57
MASSACHUSETTS	220 833	38.28	STATE GOVERNMENT	112 042	8.37
STATE GOVERNMENT	73 809	12.79	LOCAL GOVERNMENTS	230 089	17.20
LOCAL GOVERNMENTS	147 024	25.49	UTAH	40 120	29.35
			STATE GOVERNMENT	13 443	9.83
			LOCAL GOVERNMENTS	26 677	19.51

See footnotes at end of table.

GOVERNMENTAL FINANCES IN 1978-79

**Table 6. Federal General Revenue Sharing Receipts of State and Local Governments,
by State: 1978-79 — Continued**
(Amounts in thousands of dollars)

State and level of government	Amount	Per capita	State and level of government	Amount	Per capita
VERMONT	20 471	41.52	WEST VIRGINIA.	65 037	34.63
STATE GOVERNMENT.	6 857	13.91	STATE GOVERNMENT	23 696	12.62
LOCAL GOVERNMENTS	13 614	27.61	LOCAL GOVERNMENTS.	41 336	22.01
VIRGINIA.	143 248	27.36	WISCONSIN.	158 568	33.59
STATE GOVERNMENT.	46 968	9.04	STATE GOVERNMENT	53 163	11.26
LOCAL GOVERNMENTS	96 280	18.53	LOCAL GOVERNMENTS.	105 405	22.33
WASHINGTON.	107 053	27.27	WYOMING.	12 322	27.34
STATE GOVERNMENT.	40 340	10.29	STATE GOVERNMENT	4 108	9.13
LOCAL GOVERNMENTS	66 673	16.98	LOCAL GOVERNMENTS.	8 214	18.25

Note: Because of rounding, detail may not add to totals.

¹ Represents Federal funds distributed to State and local governments under the State and Local Fiscal Assistance Act of 1972.

Table 7. State and Local Government General Revenue by Origin and Allocation, and Level of Government: 1978-79

(Dollar amounts in millions)

State	By originating level of government (before transfers among governments)							By final recipient level of government (after intergovernmental transfers)				
	Total general revenue	Amount			Percent			Amount		Percent		
		Federal	State	Local	Federal	State	Local	State	Local	State	Local	
UNITED STATES.	343 278.4	75 163.8	150 905.9	117 208.6	21.9	44.0	34.1	133 831.7	209 446.7	39.0	61.0	
ALABAMA.	4 770.7	1 310.7	2 198.3	1 261.7	27.5	46.1	26.4	2 366.0	2 404.7	49.6	50.4	
ALASKA.	2 012.5	350.3	1 224.4	437.8	17.4	60.8	21.8	1 243.1	769.4	61.8	38.2	
ARIZONA.	3 901.2	715.1	1 784.4	1 401.7	18.4	45.7	35.9	1 400.4	2 500.8	35.9	64.1	
ARKANSAS.	2 535.5	764.2	1 154.0	617.4	30.1	45.5	24.4	1 295.2	1 240.3	51.1	48.9	
CALIFORNIA.	39 502.5	8 216.3	18 842.1	12 444.1	20.6	47.7	31.5	11 714.0	27 788.5	29.7	70.3	
COLORADO.	4 596.3	899.6	1 878.5	1 818.3	19.8	40.9	39.6	1 779.8	2 816.6	38.7	61.3	
CONNECTICUT.	4 715.6	934.2	2 102.5	1 678.8	19.8	44.6	35.6	2 308.4	2 407.1	49.0	51.0	
DELAWARE.	1 077.9	258.5	632.6	186.9	24.0	58.7	17.3	644.8	433.2	59.8	40.2	
DISTRICT OF COLUMBIA.	2 002.5	1 011.8	(x)	990.7	50.3	-	-	-	2 002.5	-	-	100.0
FLORIDA.	11 761.7	2 381.1	4 848.2	4 532.4	20.2	41.2	38.5	3 845.3	7 916.4	32.7	67.3	
GEORGIA.	7 303.7	1 848.6	2 809.5	2 645.6	25.3	38.5	36.2	2 899.2	4 404.5	39.7	60.3	
HAWAII.	1 835.9	457.9	1 112.6	263.2	25.0	60.7	14.4	1 417.4	416.5	77.3	22.7	
IDAHO.	1 254.9	305.6	583.5	365.8	24.4	46.5	29.1	589.4	653.5	47.0	53.0	
ILLINOIS.	17 085.7	3 464.8	7 218.8	6 402.1	20.3	42.3	37.5	6 799.6	10 286.2	39.8	60.2	
INDIANA.	6 653.2	1 257.6	3 299.5	2 096.1	18.9	49.6	31.5	2 611.4	4 041.8	39.3	60.7	
IOWA.	4 244.3	799.2	1 926.3	1 518.8	18.8	45.4	35.8	1 599.9	2 644.5	37.7	62.3	
KANSAS.	3 441.0	640.6	1 467.6	1 332.7	18.6	42.7	38.7	1 482.1	1 958.9	42.1	56.9	
KENTUCKY.	4 629.1	1 230.9	2 498.4	901.8	26.6	53.9	19.5	2 547.3	2 081.8	55.0	45.0	
LOUISIANA.	6 025.6	1 478.1	2 948.0	1 599.5	24.5	48.9	26.5	2 940.6	3 844.9	48.8	51.2	
MAINE.	1 536.1	448.7	702.3	387.1	29.2	45.7	25.2	841.4	696.7	59.7	45.3	
MARYLAND.	7 255.8	1 488.1	3 427.9	2 339.9	20.5	47.2	32.2	3 233.7	4 022.1	44.6	55.4	
MASSACHUSETTS.	10 570.5	2 581.0	4 254.6	3 734.8	24.4	40.2	35.3	4 472.1	6 098.4	42.3	57.7	
MICHIGAN.	16 110.0	3 399.8	7 302.0	5 408.3	21.1	45.3	33.6	6 612.6	9 497.2	41.0	59.0	
MINNESOTA.	7 327.6	1 422.2	3 708.9	2 191.4	19.5	50.6	29.9	2 836.0	4 491.6	38.7	61.3	
MISSISSIPPI.	3 119.3	900.6	1 444.6	774.1	28.9	46.3	24.8	1 446.2	1 673.0	46.4	53.6	
MISSOURI.	5 906.0	1 377.2	2 347.4	2 181.4	23.3	39.7	36.9	2 442.6	3 463.4	41.4	58.6	
MONTANA.	1 305.2	361.4	510.2	433.6	27.7	39.1	33.2	620.8	684.4	47.6	52.4	
NEBRASKA.	2 405.0	437.8	917.6	1 049.6	18.2	38.2	43.6	966.9	1 438.1	40.2	59.8	
NEVADA.	1 310.1	238.0	537.9	534.2	18.2	41.1	40.8	513.7	796.4	39.2	60.8	
NEW HAMPSHIRE.	1 103.4	265.7	393.1	444.6	24.1	35.6	40.3	517.6	585.9	46.9	53.1	
NEW JERSEY.	11 753.8	2 146.8	4 473.5	4 933.5	18.3	39.6	42.0	3 907.8	7 846.1	33.2	66.8	
NEW MEXICO.	2 157.0	545.8	1 240.5	370.8	25.3	57.5	17.2	1 157.3	999.8	53.7	46.4	
NEW YORK.	37 487.9	8 094.9	13 348.1	16 044.9	21.6	35.6	42.8	9 550.4	27 937.5	25.5	74.5	
NORTH CAROLINA.	6 915.0	1 478.6	3 397.4	1 730.0	25.9	49.1	25.0	3 065.7	3 849.4	44.3	55.7	
NORTH DAKOTA.	1 048.7	242.6	529.1	277.1	23.1	50.5	26.4	561.8	486.9	53.6	46.4	
OHIO.	13 902.4	2 961.7	5 719.1	5 221.6	21.3	41.1	37.6	4 833.8	9 088.6	34.8	65.2	
OKLAHOMA.	3 935.9	889.5	1 978.8	1 085.6	22.6	50.3	27.1	1 984.7	1 949.2	50.5	49.5	
OREGON.	4 514.7	1 090.5	1 905.4	1 518.9	24.2	42.2	33.6	1 928.0	2 586.6	42.7	57.3	
PENNSYLVANIA.	16 834.0	3 464.5	7 768.1	5 803.5	20.6	46.1	33.3	7 064.1	9 769.9	42.0	58.0	
RHODE ISLAND.	1 525.0	367.0	730.4	405.6	25.4	48.0	26.6	655.8	647.2	56.2	43.8	
SOUTH CAROLINA.	3 632.9	931.5	1 833.9	867.4	25.6	50.5	23.9	1 984.6	1 648.3	54.6	45.4	
SOUTH DAKOTA.	981.5	268.5	378.2	334.8	27.4	38.5	34.1	511.9	469.6	52.2	47.8	
TENNESSEE.	5 295.1	1 341.1	2 196.3	1 757.8	25.3	41.5	33.2	2 337.9	2 572.8	44.2	55.8	
TEXAS.	17 596.8	3 415.6	7 579.9	6 602.2	19.4	43.1	37.5	7 254.0	10 342.8	41.2	58.8	
UTAH.	1 929.2	477.0	911.8	570.5	24.3	46.5	29.1	930.7	1 028.6	47.5	52.5	
VERMONT.	791.1	222.3	362.8	206.0	28.1	45.9	26.0	485.6	305.4	61.4	38.6	
VIRGINIA.	7 167.4	1 544.3	3 335.1	2 243.0	22.1	46.6	31.3	3 478.0	3 683.4	48.6	51.4	
WASHINGTON.	6 893.8	1 519.5	3 252.3	2 122.0	22.0	47.2	30.8	3 047.6	3 462.4	44.2	55.8	
WEST VIRGINIA.	2 595.6	697.2	1 368.2	530.2	26.9	52.7	20.4	1 439.3	1 156.3	55.5	44.5	
WISCONSIN.	7 926.7	1 603.9	3 865.4	2 457.4	20.2	48.8	31.0	2 950.7	4 976.0	37.2	62.8	
WYOMING.	1 073.8	241.7	459.4	372.7	22.5	42.8	34.7	513.4	560.4	47.8	52.2	

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

X Not applicable.

¹Data not adjusted for Federal receipts of \$1,336 million from State governments, mainly for Supplemental Security Income Program.

GOVERNMENTAL FINANCES IN 1978-79

Table 8. Governmental Expenditure by Level of Government: 1978-79

Item	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL EXPENDITURE	832 385	537 195	381 867	224 644	233 323	3 781.87	2 440.70	1 734.98
INTERGOVERNMENTAL EXPENDITURE	(1)	85 184	1 493	75 954	1 639	(1)	387.03	6.78
TO FEDERAL GOVERNMENT	(1)	-	1 493	1 493	-	(1)	-	6.78
TO STATE GOVERNMENTS	(1)	54 397	(1)	-	1 639	(1)	247.15	(1)
TO LOCAL GOVERNMENTS	(1)	30 787	(1)	74 461	(1)	(1)	139.88	(1)
DIRECT EXPENDITURE	832 385	452 011	380 374	148 690	231 684	3 781.87	2 053.67	1 728.19
BY TYPE:								
GENERAL EXPENDITURE	630 683	304 659	326 024	124 554	201 470	2 865.45	1 384.19	1 461.26
UTILITY EXPENDITURE	28 429	-	28 429	1 957	26 473	129.17	-	129.17
LIQUOR STORES EXPENDITURE	2 416	-	2 416	2 068	348	10.98	-	10.98
INSURANCE TRUST EXPENDITURE	170 856	147 352	23 504	20 111	3 394	776.27	669.48	106.79
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	446 931	172 764	274 167	94 533	179 633	2 030.59	784.94	1 245.65
CAPITAL OUTLAY	93 156	39 960	53 196	19 124	34 072	423.25	181.55	241.69
CONSTRUCTION	51 734	8 408	43 326	15 930	27 396	235.05	38.20	196.85
EQUIPMENT, LAND AND EXISTING STRUCTURES	41 422	31 552	9 870	3 194	6 676	188.20	143.35	44.84
ASSISTANCE AND SUBSIDIES	57 211	43 167	14 044	8 874	5 170	259.93	196.13	63.81
INTEREST ON DEBT	64 231	48 768	15 463	6 048	9 415	291.63	221.57	70.25
INSURANCE BENEFITS AND REPAYMENTS	170 856	147 352	23 504	20 111	3 394	776.27	669.48	106.79
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	227 519	278 415	149 104	43 782	105 322	1 033.71	356.27	677.44

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Net of duplicative intergovernmental transactions; see text.

²Includes pay and allowances for military personnel, amounting to \$41,363 million.

Table 9. Governmental General Expenditure (Direct and Intergovernmental) by Function and Level of Government: 1978-79

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS.	630 683	389 843	200 509	203 109	100.0	100.0	100.0	100.0
DIRECT.	630 683	304 659	124 554	201 470	100.0	78.1	62.1	99.2
INTERGOVERNMENTAL.	(1)	85 184	75 954	1 639	-	21.9	37.9	.8
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS.	128 529	128 529	-	-	20.4	33.0	-	-
POSTAL SERVICE.	16 581	16 581	-	-	2.6	4.3	-	-
GENERAL REVENUE SHARING.	6 855	6 855	-	-	-	1.8	-	-
SPACE RESEARCH AND TECHNOLOGY.	4 177	4 177	-	-	.7	1.1	-	-
EDUCATION.	129 427	21 380	77 712	68 282	20.5	5.5	38.8	43.5
DIRECT.	129 427	9 979	31 517	87 931	20.5	2.6	15.7	43.3
INTERGOVERNMENTAL.	(1)	11 401	46 196	350	-	2.9	23.0	.2
HIGHWAYS.	29 001	7 693	21 228	11 402	4.6	2.0	10.6	5.6
DIRECT.	29 001	561	17 079	11 361	4.6	.1	8.5	5.6
INTERGOVERNMENTAL.	(1)	7 132	4 149	41	-	1.8	2.1	-
PUBLIC WELFARE.	59 140	42 223	38 889	11 897	9.4	10.8	19.4	5.9
DIRECT.	59 140	18 722	28 742	11 676	9.4	4.8	14.3	5.7
INTERGOVERNMENTAL.	(1)	23 501	10 146	221	-	6.0	5.1	.1
HEALTH AND HOSPITALS.	37 151	11 852	15 529	14 657	5.9	3.0	7.7	7.2
DIRECT.	37 151	8 933	13 786	14 432	5.9	2.3	6.9	7.1
INTERGOVERNMENTAL.	(1)	2 919	1 744	225	-	.7	.9	.1
NATURAL RESOURCES.	30 338	27 138	3 808	1 140	4.8	7.0	1.9	.6
DIRECT.	30 338	25 632	3 594	1 112	4.8	6.6	1.8	.5
INTERGOVERNMENTAL.	(1)	1 506	214	28	-	.4	.1	-
HOUSING AND URBAN RENEWAL.	7 961	9 636	424	4 512	1.3	2.5	.2	2.2
DIRECT.	7 961	3 237	214	4 510	1.3	.8	.1	2.2
INTERGOVERNMENTAL.	(1)	6 399	210	2	-	1.6	.1	-
AIRPORTS.	4 205	2 931	347	1 649	.7	.8	.2	.8
DIRECT.	4 205	2 299	258	1 648	.7	.6	.1	.8
INTERGOVERNMENTAL.	(1)	632	90	1	-	.2	-	-
SOCIAL INSURANCE ADMINISTRATION.	4 098	3 876	1 799	7	.6	1.0	.9	-
DIRECT.	4 098	2 292	1 799	7	.6	.6	.9	-
INTERGOVERNMENTAL.	(1)	1 584	-	-	-	.4	-	-
INTEREST ON GENERAL DEBT.	61 755	48 768	5 790	7 197	9.8	12.5	2.9	3.5
OTHER AND COMBINED.	118 314	58 204	34 981	62 367	18.8	14.9	17.4	30.7
DIRECT.	118 314	34 942	21 775	61 596	18.8	9.0	10.9	30.3
INTERGOVERNMENTAL.	(1)	23 262	13 206	771	-	6.0	6.6	.4

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹ Duplication transactions between levels of government are excluded; see text.

² Federal General Revenue Sharing payments to States amount to \$2,873 million and to local governments, \$4,878 million.

Table 10. Governmental Direct General Expenditure, by Function and Level of Government: 1978-79

Function	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL	630 683	304 659	326 024	124 554	201 470	2 865.45	1 384.19	1 481.26
SELECTED FEDERAL PROGRAMS:								
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS . . .	128 529	128 529	-	-	-	583.96	583.96	-
POSTAL SERVICE	16 581	16 581	-	-	-	75.33	75.33	-
SPACE RESEARCH AND TECHNOLOGY	4 177	4 177	-	-	-	18.98	18.98	-
EDUCATION SERVICES:								
EDUCATION	129 427	9 979	119 448	31 517	87 931	588.04	45.34	542.70
LOCAL SCHOOLS	83 385	-	83 385	833	82 552	378.85	-	378.85
INSTITUTIONS OF HIGHER EDUCATION	30 059	-	30 059	24 680	5 379	136.57	-	136.57
OTHER	15 983	9 979	6 004	6 004	-	72.62	45.34	27.28
LIBRARIES	1 675	170	1 505	122	1 383	7.61	.77	6.84
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	59 140	18 722	40 418	28 742	11 676	268.70	85.06	183.64
CATEGORICAL CASH ASSISTANCE	17 707	7 082	10 625	6 147	4 478	80.45	32.18	48.27
OTHER CASH ASSISTANCE	1 294	-	1 294	602	692	5.88	-	5.88
OTHER PUBLIC WELFARE	40 139	11 640	28 499	21 994	6 506	182.37	52.89	129.48
HOSPITALS	25 737	4 698	21 039	10 221	10 818	116.93	21.34	95.59
HEALTH	11 414	4 235	7 179	3 565	3 614	51.86	19.24	32.62
SOCIAL INSURANCE ADMINISTRATION	4 098	2 292	1 806	1 799	7	18.62	10.41	8.21
VETERANS' SERVICES	11 606	11 553	53	53	-	52.73	52.49	.24
TRANSPORTATION:								
HIGHWAYS	29 001	561	28 440	17 079	11 361	131.76	2.55	129.22
AIR TRANSPORTATION	4 205	2 299	1 906	258	1 648	19.11	10.45	8.66
WATER TRANSPORT AND TERMINALS	2 842	1 797	1 045	304	741	12.91	8.16	4.75
PARKING FACILITIES	324	-	324	-	324	1.47	-	1.47
PUBLIC SAFETY:								
POLICE PROTECTION	13 931	1 724	12 207	1 825	10 383	63.30	7.83	55.46
FIRE PROTECTION	5 147	-	5 147	-	5 147	23.38	-	23.38
CORRECTION	5 924	390	5 534	3 575	1 960	26.92	1.77	25.15
PROTECTIVE INSPECTION AND REGULATION	2 076	-	2 076	1 434	643	9.43	-	9.43
ENVIRONMENT AND HOUSING:								
NATURAL RESOURCES	30 338	25 632	4 706	3 594	1 112	137.84	114.46	23.38
SEWERAGE	8 795	-	8 795	307	8 488	39.96	-	39.96
HOUSING AND URBAN RENEWAL	7 941	3 237	4 704	214	4 510	34.17	14.71	21.46
PARKS AND RECREATION	7 423	1 527	5 896	1 153	4 742	33.72	6.94	26.78
SANITATION OTHER THAN SEWERAGE	2 992	-	2 992	-	2 992	13.59	-	13.59
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	9 351	3 280	6 071	2 492	3 579	42.49	14.90	27.59
GENERAL CONTROL	9 270	1 528	7 742	2 608	5 133	42.12	6.94	35.17
GENERAL PUBLIC BUILDINGS (STATE-LOCAL)	2 826	-	2 826	653	2 176	12.05	-	12.05
INTEREST ON GENERAL DEBT	61 798	48 768	12 987	5 790	7 197	280.58	221.57	59.01
OTHER AND UNALLOCABLE	34 134	12 980	21 154	7 049	14 105	188.09	88.87	99.21

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 11. Federal Government Expenditure in Detail for Selected Categories: 1978-79

(Millions of dollars)

Item	Amount	Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 9)--		DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 10)--CONTINUED	
EDUCATION	11 401	NATURAL RESOURCES	25 632
GRANTS-IN-AID	8 974	SOIL, WATER, MINERAL, AND ELECTRIC ENERGY RESOURCES	14 460
ELEMENTARY AND SECONDARY EDUCATION	3 061	STABILIZATION OF FARM PRICES AND INCOME	3 667
HUMAN DEVELOPMENT	1 809	FARM CREDIT AND INSURANCE	3 378
SCHOOL ASSISTANCE IN FEDERALLY AFFECTED AREAS	896	FORESTRY	1 702
SCHOOL BREAKFAST AND SCHOOL LUNCH PROGRAMS	894	OTHER AGRICULTURAL RESOURCES	839
OCCUPATIONAL, VOCATIONAL, AND ADULT EDUCATION	765	OTHER	1 966
EDUCATION FOR THE HANDICAPPED	448	HOSPITALS	4 690
EMERGENCY SCHOOL AID	313	PUBLIC HOSPITALS	4 466
HEALTH PROFESSIONAL EDUCATION	239	VETERANS	3 676
WORK INCENTIVE TRAINING	106	OTHER	790
OTHER GRANTS-IN-AID	445	OTHER HOSPITALS	232
PAYMENTS FOR SERVICES	2 427	VETERANS	129
SCIENTIFIC RESEARCH AND DEVELOPMENT	2 387	OTHER	103
TUITION PAYMENTS	40	HEALTH	4 235
PUBLIC WELFARE	23 501	VETERANS	1 104
MEDICAL ASSISTANCE (MEDICAID)	12 379	OTHER	3 131
MAINTENANCE ASSISTANCE	6 282	OTHER AND UNALLOCABLE	12 980
SOCIAL AND CHILD WELFARE SERVICES, N.E.C.	3 076	LABOR AND MANPOWER, N.E.C.	1 825
SOCIAL SERVICE CLAIMS	543	REGULATION OF COMMERCE AND FINANCE AND OTHER	
FOOD STAMP PROGRAM	297	AIDS TO BUSINESS, N.E.C.	1 746
NUTRITIONAL PROGRAMS FOR THE AGING	264	UNITED STATES COAST GUARD	1 368
WORK INCENTIVES, N.E.C.	253	FEDERAL RAILROAD ADMINISTRATION	1 164
CHILD SUPPORT ENFORCEMENT	251	UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	1 045
OTHER	156	EARNED INCOME TAX CREDIT REFUNDS	773
HEALTH AND HOSPITALS	2 919	CIVIL DEFENSE AND DISASTER RELIEF	673
HEALTH SERVICES ADMINISTRATION	861	INDIAN TRIBAL FUNDS	673
SPECIAL SUPPLEMENTAL FOOD PROGRAMS (WIC)	592	ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	672
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION	574	GOVERNMENT PRINTING OFFICE	657
NATIONAL INSTITUTES OF HEALTH	440	COMMUNITY PLANNING AND DEVELOPMENT, N.E.C.	497
ENVIRONMENTAL POLLUTION ABATEMENT AND CONTROL	202	INTEREST ON INTERNAL REVENUE REFUNDS	358
OTHER	290	GENERAL PROPERTY AND RECORDS MANAGEMENT	364
OTHER AND COMBINED	23 262	WASTE TREATMENT FACILITIES	296
LABOR AND MANPOWER, N.E.C.	9 319	CLAIMS, JUDGMENTS, AND RELIEF ACTS	236
WASTE TREATMENT FACILITIES	4 833	PROMOTION OF SCIENCE AND RESEARCH	218
COMMUNITY PLANNING AND DEVELOPMENT	3 323	LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	213
URBAN MASS TRANSPORTATION	2 483	EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	190
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	424	EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	487	TOTAL	20 489
CIVIL DEFENSE AND DISASTER RELIEF	289	DIRECT	20 373
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA	275	INTERGOVERNMENTAL	116
LIBRARY RESOURCES	253	CLASSIFIED UNDER EDUCATION:	
PAYMENTS IN LIEU OF TAXES	205	DIRECT (TABLE 20)	2 576
WATER TRANSPORT AND TERMINALS	190	INTERGOVERNMENTAL (TABLE 9)	37
HIGHWAY TRAFFIC SAFETY	180	CLASSIFIED UNDER PUBLIC WELFARE:	
OTHER	600	DIRECT (TABLE 10)	73
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 10)--		INTERGOVERNMENTAL (TABLE 9)	36
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	128 929	CLASSIFIED UNDER HEALTH AND HOSPITALS:	
MILITARY FUNCTIONS	118 268	DIRECT (TABLE 10)	4 909
ECONOMIC ASSISTANCE	3 415	INTERGOVERNMENTAL (TABLE 9)	43
ATOMIC ENERGY	2 636	CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
FOREIGN AFFAIRS, N.E.C.	2 097	DIRECT (TABLE 10)	11 553
FOOD FOR FREEDOM	1 374	CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
MILITARY ASSISTANCE	723	VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 21)	1 262
OTHER	17		
EDUCATION	9 979		
VETERANS' EDUCATIONAL BENEFITS	2 576		
OTHER	7 403		

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79

(Millions of dollars)

Item	United States			Alabama			Alaska		
	Total	State governments	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	'581 867.1	224 644.4	'233 322.9	'5 443.9	3 558.2	'2 857.5	'2 064.0	1 466.4	1 891.7
INTERGOVERNMENTAL EXPENDITURE . .	1 493.3	75 954.3	1 639.2	-	969.5	2.4	1.3	295.0	.4
TO FEDERAL GOVERNMENT	1 493.3	1 493.2	-	-	-	-	1.3	1.3	-
TO STATE GOVERNMENT	(1)	-	1 639.1	(1)	-	2.4	(1)	-	.4
TO LOCAL GOVERNMENT	(1)	74 501.6	(1)	(1)	969.5	(1)	(1)	293.7	(1)
DIRECT EXPENDITURE	380 373.9	148 690.1	231 683.7	5 443.9	2 588.7	2 855.1	2 062.7	1 171.3	891.3
GENERAL EXPENDITURE BY									
CHARACTER AND OBJECT, TOTAL	326 024.0	124 554.4	201 469.7	4 598.9	2 246.4	2 352.5	1 858.1	1 052.6	805.6
SALARIES AND WAGES	142 169.0	42 458.6	99 710.4	2 029.8	820.2	1 209.3	653.8	351.6	302.2
OTHER CURRENT EXPENDITURE	126 040.0	57 745.1	68 295.0	1 769.0	1 019.6	749.4	609.3	402.6	206.7
CAPITAL OUTLAY	44 827.9	18 560.4	26 267.5	640.9	350.7	290.2	410.8	225.4	185.5
INTEREST ON GENERAL DEBT	12 987.2	5 790.4	7 196.8	159.3	55.6	103.7	164.2	73.0	111.2
GENERAL EXPENDITURE BY									
FUNCTION, TOTAL	326 024.0	124 554.4	201 469.7	4 598.9	2 246.4	2 352.5	1 858.1	1 052.6	805.6
EDUCATION SERVICES:									
EDUCATION	119 448.2	31 516.7	87 931.5	1 862.7	782.1	1 080.6	570.8	242.8	328.1
LOCAL SCHOOLS	83 385.2	833.1	82 552.0	1 105.9	25.2	1 080.6	448.8	120.7	328.1
SALARIES AND WAGES	53 603.5	286.2	53 317.2	675.3	-	675.3	226.2	50.3	175.9
INSTITUTIONS OF HIGHER									
EDUCATION	30 058.9	24 679.8	5 379.0	574.4	574.4	-	106.8	106.8	-
SALARIES AND WAGES	17 805.6	14 516.0	3 089.7	330.0	330.0	-	55.1	55.1	-
OTHER EDUCATION	6 004.2	6 003.8	.4	182.5	182.5	-	13.2	15.2	-
LIBRARIES	1 504.7	121.8	1 382.8	15.4	3.9	11.6	6.4	2.3	4.1
SOCIAL SERVICES AND INCOME									
MAINTENANCE:									
PUBLIC WELFARE	40 418.1	28 742.5	11 675.6	442.9	433.8	9.0	102.3	101.4	.9
HEALTH AND HOSPITALS	28 217.5	13 785.8	14 431.7	580.8	279.6	301.2	54.3	34.8	19.4
SALARIES AND WAGES	15 035.9	7 877.8	7 158.1	282.4	139.2	143.1	31.0	20.2	10.9
SOCIAL INSURANCE ADMIN-									
ISTRATION	1 806.1	1 799.1	7.0	20.0	20.0	-	15.5	15.5	-
VETERANS' SERVICES	53.3	53.3	-	2.9	2.9	-	1.3	1.3	-
TRANSPORTATION:									
HIGHWAYS	28 440.1	17 078.9	11 361.2	502.3	339.7	162.6	179.2	143.0	36.1
CAPITAL OUTLAY	15 566.5	11 765.4	3 801.1	260.6	223.7	36.9	111.5	96.3	15.2
AIRPORTS	1 906.1	257.8	1 648.2	10.2	.8	13.3	46.5	42.4	4.1
OTHER	1 368.7	304.1	1 064.6	41.0	38.2	2.8	15.7	7.1	8.6
PUBLIC SAFETY:									
POLICE PROTECTION	12 207.5	1 824.5	10 383.0	142.0	24.8	117.1	47.3	19.6	27.7
SALARIES AND WAGES	9 104.6	1 222.6	7 884.0	95.2	15.8	79.4	32.4	12.9	19.5
FIRE PROTECTION	5 146.5	-	5 146.5	60.0	-	60.0	24.5	-	24.5
SALARIES AND WAGES	3 825.6	-	3 825.6	47.4	-	47.4	15.4	-	15.4
CORRECTIONS	5 534.4	3 574.6	1 959.8	59.3	42.3	17.0	23.3	22.8	.6
PROTECTIVE INSPECTION AND									
REGULATION	2 074.1	1 433.6	642.6	24.0	18.1	6.0	13.1	10.5	2.6
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS									
AND RECREATION	10 601.5	4 747.6	5 853.9	130.3	76.9	53.4	106.3	90.3	16.1
SEWERAGE	8 795.4	307.2	8 488.2	73.4	-	73.4	35.1	.2	34.9
SANITATION OTHER THAN									
SEWERAGE	2 992.0	-	2 992.0	55.5	-	55.5	9.4	-	9.4
HOUSING AND URBAN RENEWAL	4 724.1	213.9	4 510.2	61.9	-	61.9	41.8	19.5	22.3
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	6 071.2	2 691.9	3 379.3	71.8	29.1	42.7	49.1	28.6	20.6
GENERAL CONTROL	7 741.7	2 808.3	5 133.4	86.5	43.4	43.1	83.9	59.2	24.7
GENERAL PUBLIC BUILDINGS	2 829.1	652.9	2 176.2	21.4	1.3	20.1	29.8	27.3	2.5
INTEREST ON GENERAL DEBT	12 987.2	5 790.4	7 196.8	159.3	55.6	103.7	164.2	73.0	111.2
OTHER GENERAL EXPENDITURE	21 154.4	7 049.3	14 105.1	171.4	84.1	117.3	218.4	111.0	107.2
INSURANCE TRUST EXPENDITURE	23 504.3	20 110.7	3 393.5	248.0	235.8	12.2	119.6	118.8	.9
EMPLOYEE RETIREMENT	12 273.2	8 937.4	3 335.8	116.8	104.6	12.2	36.5	35.7	.9
OTHER	11 231.1	11 173.3	57.7	131.1	131.1	-	83.1	83.1	-
LIQUOR STORES EXPENDITURE	2 416.2	2 068.4	347.9	106.6	106.6	-	.2	-	.2
UTILITY EXPENDITURE	26 429.3	1 956.7	26 472.7	490.5	-	490.5	84.7	-	84.7

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	Arizona			Arkansas			California		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	14 691.3	2 287.9	13 288.9	12 679.0	1 896.5	11 361.7	145 512.2	28 319.4	130 139.7
INTERGOVERNMENTAL EXPENDITURE . .	1.3	878.0	8.8	.2	578.2	1.2	891.3	13 684.7	153.5
TO FEDERAL GOVERNMENT	1.3	1.3	-	.2	.2	-	891.3	891.2	-
TO STATE GOVERNMENT	(1)	-	8.8	(1)	-	1.2	(1)	-	153.4
TO LOCAL GOVERNMENT	(1)	876.7	(1)	(1)	578.0	(1)	(1)	12 793.5	(1)
DIRECT EXPENDITURE	4 690.0	1 409.9	3 280.1	2 678.7	1 318.3	1 360.4	44 620.8	14 634.6	29 986.2
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL . . .	3 702.8	1 255.5	2 447.3	2 417.8	1 195.3	1 222.5	37 474.1	11 594.4	25 879.8
SALARIES AND WAGES	1 719.8	492.3	1 227.5	1 016.7	400.8	615.8	17 510.3	4 310.1	13 200.1
OTHER CURRENT EXPENDITURE . . .	1 204.5	500.1	704.4	957.9	578.6	379.2	15 877.8	6 082.0	9 615.8
CAPITAL OUTLAY	689.0	256.9	432.1	388.9	206.3	182.6	3 514.0	893.5	2 620.5
INTEREST ON GENERAL DEBT . . .	89.4	6.1	83.4	54.4	9.5	44.8	772.1	328.7	443.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	3 702.8	1 255.5	2 447.3	2 417.8	1 195.3	1 222.5	37 474.1	11 594.4	25 879.8
EDUCATION SERVICES:									
EDUCATION	1 614.4	439.9	1 174.5	928.5	305.4	623.1	13 001.5	2 694.9	10 306.7
LOCAL SCHOOLS	1 047.2	-	1 047.2	623.1	-	623.1	8 996.7	42.8	8 953.8
SALARIES AND WAGES	639.0	-	639.0	391.6	-	391.6	5 978.1	-	5 978.1
INSTITUTIONS OF HIGHER EDUCATION	516.6	389.3	127.3	234.0	234.0	-	3 591.1	2 238.4	1 352.6
SALARIES AND WAGES	291.7	211.2	80.5	127.0	127.0	-	2 514.6	1 688.0	826.6
OTHER EDUCATION	50.6	50.6	-	71.3	71.3	-	413.8	413.6	.2
LIBRARIES	16.4	1.4	15.0	5.6	1.2	4.4	193.3	4.9	188.4
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	144.9	116.6	28.3	310.0	306.1	4.0	6 101.7	3 366.0	2 735.8
HEALTH AND HOSPITALS	305.9	134.7	171.2	238.8	105.7	133.1	3 140.8	938.9	2 201.9
SALARIES AND WAGES	144.6	59.0	85.6	123.5	62.1	61.5	1 684.4	529.5	1 154.9
SOCIAL INSURANCE ADMINISTRATION	26.0	26.0	-	18.4	18.4	-	142.5	142.5	-
VETERANS' SERVICES . . . . .	.3	.3	-	.8	.8	-	9.5	9.5	-
TRANSPORTATION:									
HIGHWAYS	377.7	234.7	143.0	318.6	221.7	96.9	1 780.9	759.8	1 021.1
CAPITAL OUTLAY	253.4	179.6	73.8	164.9	142.9	22.1	852.6	460.5	392.1
AIRPORTS	52.1	.9	51.2	13.1	-	13.1	212.1	1.1	210.9
OTHER . . . . .	.7	-	.7	1.2	-	1.2	200.0	-	200.0
PUBLIC SAFETY:									
POLICE PROTECTION	191.3	42.8	148.6	69.2	18.4	50.7	1 624.3	214.2	1 410.1
SALARIES AND WAGES	125.7	24.8	100.9	42.8	10.8	39.0	1 244.0	154.7	1 089.3
FIRE PROTECTION	54.5	-	54.5	23.8	-	22.8	742.7	-	742.7
SALARIES AND WAGES	35.3	-	35.3	17.0	-	17.0	567.1	-	567.1
CORRECTIONS	75.9	48.9	27.0	31.0	24.8	6.2	846.9	349.7	497.1
PROTECTIVE INSPECTION AND REGULATION	38.3	26.8	8.5	12.4	10.8	1.6	367.3	247.1	120.2
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	160.7	36.8	123.8	88.6	71.9	16.7	1 811.6	653.8	1 157.8
SEWERAGE	52.0	-	52.0	30.8	1.6	29.2	922.0	23.0	899.0
SANITATION OTHER THAN SEWERAGE	43.5	-	43.5	19.2	-	19.2	238.2	-	238.2
HOUSING AND URBAN RENEWAL	29.7	-	29.7	33.3	.3	33.1	543.1	15.7	527.4
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	63.1	40.2	42.8	48.0	26.6	21.5	758.4	342.3	416.1
GENERAL CONTROL	101.8	18.9	82.9	43.9	15.0	28.9	1 037.5	153.7	883.9
GENERAL PUBLIC BUILDINGS	45.8	18.1	27.7	17.3	8.1	9.2	362.4	77.2	285.2
INTEREST ON GENERAL DEBT	89.4	6.1	83.4	54.4	9.5	44.8	772.1	328.7	443.4
OTHER GENERAL EXPENDITURE	201.4	62.3	139.1	111.7	49.0	62.8	2 664.6	1 271.3	1 393.3
INSURANCE TRUST EXPENDITURE	155.2	148.3	6.9	126.1	123.0	3.1	3 708.6	3 036.9	671.7
EMPLOYEE RETIREMENT	77.5	70.6	6.9	52.8	49.7	3.1	2 022.8	1 351.0	671.7
OTHER	77.8	77.8	-	73.3	73.3	-	1 685.8	1 685.8	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	-	-	-
UTILITY EXPENDITURE	832.0	6.2	825.9	134.8	-	134.8	3 438.1	3.4	3 434.8

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	Colorado			Connecticut			Delaware		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	4 923.7	2 517.9	3 238.0	4 856.8	2 966.7	2 536.8	4 028.7	762.3	452.7
INTERGOVERNMENTAL EXPENDITURE . .	.1	831.7	.5	-	646.1	.5	.6	186.3	.6
TO FEDERAL GOVERNMENT . . . . .	.1	.1	-	-	-	-	.6	.6	-
TO STATE GOVERNMENT	(1)	-	.5	(1)	-	.5	(1)	-	.6
TO LOCAL GOVERNMENT	(1)	831.6	(1)	(1)	646.1	(1)	(1)	185.6	(1)
DIRECT EXPENDITURE	4 923.6	1 686.2	3 237.4	4 856.8	2 320.6	2 536.2	4 028.1	576.0	452.1
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	4 153.7	1 488.3	2 665.4	4 391.2	1 974.6	2 416.6	922.9	517.2	405.7
SALARIES AND WAGES	1 926.5	612.5	1 314.0	1 914.9	650.9	1 264.0	418.2	193.0	221.2
OTHER CURRENT EXPENDITURE	1 442.8	619.3	823.5	1 741.9	966.8	775.1	354.3	229.7	124.5
CAPITAL OUTLAY	683.1	238.7	444.4	478.8	179.5	299.3	100.2	57.6	42.7
INTEREST ON GENERAL DEBT	101.3	17.8	83.5	255.6	177.4	78.2	54.2	36.9	17.3
GENERAL EXPENDITURE BY FUNCTION, TOTAL	4 153.7	1 488.3	2 665.4	4 391.2	1 974.6	2 416.6	922.9	517.2	405.7
EDUCATION SERVICES:									
EDUCATION	1 786.3	594.9	1 191.4	1 852.0	366.3	1 485.7	377.6	156.3	221.3
LOCAL SCHOOLS	1 170.6	-	1 170.6	1 185.7	-	1 185.7	221.3	-	221.3
SALARIES AND WAGES	730.3	-	730.3	805.2	-	805.2	157.2	-	157.2
INSTITUTIONS OF HIGHER EDUCATION	574.6	553.8	20.8	258.3	258.3	-	128.5	128.5	-
SALARIES AND WAGES	298.4	288.5	9.9	174.9	174.9	-	60.6	60.6	-
OTHER EDUCATION	41.1	41.1	-	108.1	108.1	-	27.8	27.8	-
LIBRARIES	20.3	.6	19.7	33.1	4.2	28.9	3.1	.6	2.6
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	385.7	205.1	180.6	594.4	541.6	52.8	84.6	83.9	.7
HEALTH AND HOSPITALS	345.8	161.9	183.9	260.7	221.7	39.0	46.6	46.1	.5
SALARIES AND WAGES	181.4	83.3	98.2	161.9	139.5	22.4	31.0	30.8	.1
SOCIAL INSURANCE ADMINISTRATION	14.3	15.3	-	34.2	34.2	-	5.3	5.3	-
VETERANS' SERVICES	-	-	-	.2	.2	-	-	-	-
TRANSPORTATION:									
HIGHWAYS	379.7	222.1	157.6	308.6	190.3	118.3	74.2	59.5	14.6
CAPITAL OUTLAY	209.4	163.7	45.7	138.8	103.3	35.5	32.0	29.0	3.0
AIRPORTS	39.1	-	39.1	6.4	5.1	1.3	1.1	-	1.1
OTHER	2.8	-	2.8	5.0	.3	4.8	5.7	-	5.7
PUBLIC SAFETY:									
POLICE PROTECTION	157.4	24.8	132.6	168.0	30.1	137.9	33.1	12.1	20.9
SALARIES AND WAGES	115.8	18.3	97.1	126.6	20.6	106.0	25.2	9.6	15.6
FIRE PROTECTION	64.7	-	64.7	100.2	-	100.2	7.4	-	7.4
SALARIES AND WAGES	48.4	-	48.4	71.7	-	71.7	4.2	-	4.2
CORRECTIONS	67.4	52.2	15.2	61.2	61.2	-	20.3	20.3	-
PROTECTIVE INSPECTION AND REGULATION	22.2	13.7	8.5	29.0	21.9	7.1	6.0	4.1	1.9
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	186.2	65.1	121.0	79.0	25.0	54.0	29.3	18.1	11.2
SEWERAGE	110.0	-	110.0	162.9	-	162.9	28.5	-	28.5
SANITATION OTHER THAN SEWERAGE	19.8	-	19.8	39.6	-	39.6	6.3	-	6.3
HOUSING AND URBAN RENEWAL	28.7	.6	28.1	94.6	6.3	88.3	13.6	1.5	12.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	88.6	32.7	55.8	79.6	37.7	41.9	24.1	15.5	8.6
GENERAL CONTROL	122.1	43.3	78.8	101.4	59.8	41.7	27.2	19.1	8.1
GENERAL PUBLIC BUILDINGS	33.8	4.1	29.7	36.4	2.1	34.4	11.2	4.4	6.8
INTEREST ON GENERAL DEBT	101.3	17.8	83.5	255.6	177.4	78.2	54.2	36.9	17.3
OTHER GENERAL EXPENDITURE	176.6	34.0	142.6	389.2	189.3	199.8	61.6	33.4	28.2
INSURANCE TRUST EXPENDITURE	224.7	197.9	26.8	326.4	295.2	31.2	57.0	53.2	3.9
EMPLOYEE RETIREMENT	112.3	85.4	26.8	187.2	156.0	31.2	23.3	19.5	3.9
OTHER	112.5	112.5	-	139.2	139.2	-	33.7	33.7	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	-	-	-
UTILITY EXPENDITURE	545.2	-	545.2	139.2	50.8	88.4	48.1	5.6	42.5

See footnotes at end of table.

Table 12: State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued
(Millions of dollars)

Item	District of Columbia			Florida			Georgia		
	Total	State government	Local government	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	12 500.0	-	12 500.0	12 852.4	6 461.6	18 973.8	18 018.4	4 346.5	15 025.4
INTERGOVERNMENTAL EXPENDITURE . .	-	-	-	5.2	2 567.9	20.4	.1	1 341.6	12.1
TO FEDERAL GOVERNMENT	-	-	-	5.2	5.2	-	.1	.1	-
TO STATE GOVERNMENT	(1)	-	-	(1)	-	20.4	(1)	-	12.1
TO LOCAL GOVERNMENT	(1)	-	(1)	(1)	2 562.6	(1)	(1)	1 341.4	(1)
DIRECT EXPENDITURE	2 500.0	-	2 500.0	12 847.1	3 893.7	8 953.5	8 018.3	3 005.0	5 013.3
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	1 791.4	-	1 791.4	11 441.3	3 564.8	7 876.5	6 702.2	2 732.6	3 969.6
SALARIES AND WAGES	800.9	-	800.9	5 395.5	1 429.6	3 965.8	2 972.5	919.6	2 052.9
OTHER CURRENT EXPENDITURE	735.5	-	735.5	3 614.7	1 281.1	2 333.6	2 310.0	1 096.3	1 213.7
CAPITAL OUTLAY	144.9	-	144.9	2 024.8	713.0	1 311.7	1 232.6	652.7	579.9
INTEREST ON GENERAL DEBT	116.1	-	110.1	406.3	141.0	205.3	187.1	63.9	123.2
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 791.4	-	1 791.4	11 441.3	3 564.8	7 876.5	6 702.2	2 732.6	3 969.6
EDUCATION SERVICES:									
EDUCATION	359.0	-	359.0	3 981.5	738.0	3 243.5	2 381.0	713.4	1 667.6
LOCAL SCHOOLS	287.8	-	287.8	2 902.6	20.0	2 882.6	1 665.5	17.5	1 648.0
SALARIES AND WAGES	209.6	-	209.6	1 776.1	-	1 776.1	1 089.8	-	1 089.8
INSTITUTIONS OF HIGHER EDUCATION	71.2	-	71.2	965.2	604.2	361.0	613.0	593.4	19.6
SALARIES AND WAGES	30.8	-	30.8	523.6	331.1	192.4	347.8	339.3	8.5
OTHER EDUCATION	-	-	-	113.8	113.8	-	102.5	102.5	-
LIBRARIES	10.4	-	10.4	46.9	1.2	45.7	22.9	1.5	21.4
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	290.3	-	290.3	677.0	621.0	56.0	611.1	805.0	13.1
HEALTH AND HOSPITALS	168.5	-	168.5	1 317.4	543.2	774.1	1 040.9	296.6	744.4
SALARIES AND WAGES	90.9	-	90.9	738.6	346.7	391.9	573.8	190.2	383.6
SOCIAL INSURANCE ADMINISTRATION	7.0	-	7.0	49.3	49.3	-	37.8	37.8	-
VETERANS' SERVICES	-	-	-	1.0	1.0	-	2.4	2.4	-
TRANSPORTATION:									
HIGHWAYS	65.5	-	65.5	982.2	644.5	337.7	713.5	497.0	216.5
CAPITAL OUTLAY	27.6	-	27.6	648.7	524.4	124.3	475.7	411.8	63.9
AIRPORTS	-	-	-	107.8	-	107.8	127.0	3.5	124.1
OTHER	3.9	-	3.2	56.8	.2	56.6	43.6	41.6	2.0
PUBLIC SAFETY:									
POLICE PROTECTION	160.3	-	160.3	609.0	76.2	532.9	215.3	35.0	180.3
SALARIES AND WAGES	98.2	-	98.2	425.6	49.9	375.7	144.6	23.2	121.4
FIRE PROTECTION	84.7	-	56.7	220.0	-	220.0	94.2	-	94.2
SALARIES AND WAGES	34.7	-	34.7	161.0	-	161.0	68.4	-	68.4
CORRECTIONS	77.7	-	77.7	241.1	194.0	47.1	161.4	129.4	32.0
PROTECTIVE INSPECTION AND REGULATION	5.1	-	5.1	85.9	53.8	32.0	26.4	17.6	8.9
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	14.0	-	16.0	525.4	204.9	320.5	212.6	138.0	77.6
SEWERAGE	49.0	-	49.0	413.8	-	413.8	126.0	-	126.0
SANITATION OTHER THAN SEWERAGE	24.1	-	24.1	161.4	-	161.4	78.6	-	78.6
HOUSING AND URBAN RENEWAL	129.8	-	122.8	94.3	-	94.3	83.0	-	83.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	36.8	-	36.8	230.2	78.7	151.4	113.6	40.6	73.0
GENERAL CONTROL	42.4	-	42.4	338.8	115.2	223.6	134.9	38.5	96.4
GENERAL PUBLIC BUILDINGS	35.4	-	35.4	86.6	22.7	62.9	72.4	37.9	34.5
INTEREST ON GENERAL DEBT	110.1	-	110.1	406.3	141.0	265.3	187.1	63.9	123.2
OTHER GENERAL EXPENDITURE	151.3	-	151.3	809.8	79.9	729.9	215.9	43.0	172.9
INSURANCE TRUST EXPENDITURE	89.5	-	89.5	372.8	318.0	54.7	311.0	272.4	38.6
EMPLOYEE RETIREMENT	31.8	-	31.8	245.3	190.5	54.7	187.3	148.8	38.6
OTHER	57.7	-	57.7	127.5	127.5	-	123.6	123.6	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	-	-	-
UTILITY EXPENDITURE	619.1	-	619.1	1 033.1	10.8	1 022.2	1 005.1	-	1 005.1

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	Hawaii			Idaho			Illinois		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	1 933.6	1 524.1	146.0	1 303.2	891.4	656.6	18 523.4	10 418.1	11 151.8
INTERGOVERNMENTAL EXPENDITURE.	4.1	33.5	7.1	.4	244.9	.3	.1	3 017.7	28.9
TO FEDERAL GOVERNMENT.	4.1	4.1	-	.4	.4	-	.1	.1	-
TO STATE GOVERNMENT.	(1)	-	7.1	(1)	-	.3	(1)	-	28.9
TO LOCAL GOVERNMENT.	(1)	29.4	(1)	(1)	244.5	(1)	(1)	3 017.6	(1)
DIRECT EXPENDITURE	1 929.6	1 490.6	439.0	1 302.8	646.5	656.3	18 523.4	7 400.4	11 123.0
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	1 724.0	1 373.9	350.1	1 160.6	542.0	618.6	16 162.6	6 321.9	9 840.7
SALARIES AND WAGES	690.9	524.6	166.3	507.3	184.7	322.6	7 030.3	1 732.4	5 297.9
OTHER CURRENT EXPENDITURE.	633.6	525.9	107.7	437.4	242.4	195.0	6 379.9	3 539.6	2 840.3
CAPITAL OUTLAY	287.3	230.8	56.4	194.2	103.2	91.0	2 119.1	751.7	1 367.3
INTEREST ON GENERAL DEBT	112.2	92.6	19.6	21.7	11.7	10.0	633.4	298.2	335.2
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 724.0	1 373.9	350.1	1 160.6	542.0	618.6	16 162.6	6 321.9	9 840.7
EDUCATION SERVICES:									
EDUCATION.	501.8	501.2	.6	440.2	131.6	308.6	5 878.9	1 324.1	4 554.8
LOCAL SCHOOLS.	304.7	304.1	.6	293.1	-	293.1	4 222.2	38.2	4 183.9
SALARIES AND WAGES	218.9	218.8	-	192.3	-	192.3	2 818.8	-	2 818.8
INSTITUTIONS OF HIGHER EDUCATION	187.1	187.1	-	121.0	105.4	15.6	1 292.3	921.4	370.8
SALARIES AND WAGES	99.5	99.5	-	69.2	62.9	6.3	801.2	569.1	232.1
OTHER EDUCATION.	10.1	10.1	-	26.1	26.1	-	364.4	364.4	-
LIBRARIES.	8.1	8.1	-	5.2	1.1	4.1	97.9	9.7	88.2
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	220.6	218.9	1.6	98.4	94.7	3.6	2 329.1	2 241.1	88.0
HEALTH AND HOSPITALS	125.4	122.1	3.3	106.3	45.8	60.5	1 003.0	516.9	486.1
SALARIES AND WAGES	62.3	60.0	2.2	50.9	22.8	28.1	584.7	297.9	286.8
SOCIAL INSURANCE ADMINISTRATION	9.3	9.3	-	11.7	11.7	-	83.1	83.1	-
VETERANS' SERVICES . . . . .	.1	.1	-	.2	.2	-	2.5	2.5	-
TRANSPORTATION:									
HIGHWAYS	122.2	90.5	31.6	155.5	99.6	55.8	1 428.5	782.8	645.7
CAPITAL OUTLAY	79.1	72.5	6.6	89.0	74.2	14.8	758.3	524.0	234.3
AIRPORTS	46.9	46.9	-	6.1	.2	5.9	93.3	14.4	78.9
OTHER.	13.4	12.9	.5	.8	-	.8	44.8	5.7	39.2
PUBLIC SAFETY:									
POLICE PROTECTION.	52.8	.4	52.5	36.9	7.8	29.1	769.3	75.6	693.7
SALARIES AND WAGES	42.6	.2	42.4	24.0	4.6	19.4	610.4	56.7	553.7
FIRE PROTECTION.	26.0	-	26.0	14.3	-	14.3	292.5	-	292.5
SALARIES AND WAGES	21.7	-	21.7	9.7	-	9.7	220.6	-	220.6
CORRECTIONS.	18.6	18.6	-	12.4	11.0	1.4	239.8	162.8	77.1
PROTECTIVE INSPECTION AND REGULATION.	14.8	9.6	5.2	11.4	10.0	1.4	93.1	58.5	34.6
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION.	92.6	55.9	36.7	73.5	49.2	24.3	467.1	128.0	339.1
SEWERAGE	36.4	.7	35.7	13.6	-	13.6	623.6	6.5	617.0
SANITATION OTHER THAN SEWERAGE.	12.3	-	12.3	8.7	-	8.7	146.1	-	146.1
HOUSING AND URBAN RENEWAL.	31.4	21.4	10.0	7.2	3.3	3.9	249.9	5.2	244.7
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	27.2	17.1	10.1	32.5	12.7	19.8	292.4	108.6	183.8
GENERAL CONTROL.	61.9	42.0	19.9	25.8	10.2	15.7	378.9	110.2	268.8
GENERAL PUBLIC BUILDINGS	21.4	10.8	10.6	9.0	1.2	7.8	113.8	17.7	96.2
INTEREST ON GENERAL DEBT	112.2	92.6	19.6	21.7	11.7	10.0	633.4	298.2	335.2
OTHER GENERAL EXPENDITURE.	168.5	94.7	73.8	69.3	40.1	29.2	901.5	370.2	531.3
INSURANCE TRUST EXPENDITURE.	116.7	116.7	-	79.3	79.1	.3	1 353.2	1 078.5	274.7
EMPLOYEE RETIREMENT.	77.6	77.6	-	34.0	33.8	.3	697.5	422.8	274.7
OTHER.	39.2	39.2	-	45.3	45.3	-	655.7	655.7	-
LIQUOR STORES EXPENDITURE.	-	-	-	25.4	25.4	-	-	-	-
UTILITY EXPENDITURE.	88.9	-	88.9	37.4	-	37.4	1 007.6	-	1 007.6

See footnotes at end of table.

Table 12: State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued
(Millions of dollars)

Item	Indiana			Iowa			Kansas		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	4 752.0	4 088.5	4 216.3	4 827.5	3 010.9	2 884.5	3 765.2	2 012.4	2 281.0
INTERGOVERNMENTAL EXPENDITURE . .	2.4	1 551.2	4.0	8.7	1 044.6	39.0	.4	526.3	2.3
TO FEDERAL GOVERNMENT	2.4	2.4	-	8.7	8.7	-	.4	.4	-
TO STATE GOVERNMENT	(1)	-	4.0	(1)	-	39.0	(1)	-	2.3
TO LOCAL GOVERNMENT	(1)	1 548.8	(1)	(1)	1 035.9	(1)	(1)	525.9	(1)
DIRECT EXPENDITURE	6 749.6	2 537.3	4 212.3	4 818.7	1 966.2	2 857.5	3 764.8	1 486.1	2 278.7
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL . .	6 057.3	2 289.3	3 768.0	4 290.1	1 692.3	2 597.9	3 314.6	1 374.0	1 940.6
SALARIES AND WAGES	2 788.4	819.3	1 949.1	1 830.0	606.8	1 223.2	1 415.3	511.8	903.5
OTHER CURRENT EXPENDITURE . .	2 332.9	1 055.0	1 278.0	1 707.1	762.7	944.4	1 173.8	548.8	605.0
CAPITAL OUTLAY	2 778.7	387.7	390.9	677.8	308.6	369.2	619.7	272.1	347.6
INTEREST ON GENERAL DEBT . .	157.3	27.3	130.0	75.3	14.2	61.1	105.8	21.3	84.5
GENERAL EXPENDITURE BY FUNCTION, TOTAL	6 057.3	2 289.3	3 768.0	4 290.1	1 692.3	2 597.9	3 314.6	1 374.0	1 940.6
EDUCATION SERVICES:									
EDUCATION	2 654.1	877.7	1 776.4	1 796.0	488.8	1 307.2	1 332.0	393.7	938.3
LOCAL SCHOOLS	1 776.4	-	1 776.4	1 178.9	-	1 178.9	848.6	-	848.6
SALARIES AND WAGES	1 227.3	-	1 222.3	710.3	-	710.3	527.4	-	527.4
INSTITUTIONS OF HIGHER EDUCATION	756.2	756.2	-	547.6	419.3	128.3	433.2	343.5	69.7
SALARIES AND WAGES	415.3	415.3	-	311.7	249.1	62.6	251.9	218.8	36.1
OTHER EDUCATION	121.5	121.5	-	69.5	69.5	-	30.2	30.2	-
LIBRARIES	42.7	2.2	40.5	17.2	2.1	15.1	10.5	.5	10.0
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	566.7	345.6	221.1	438.9	381.8	57.1	319.4	310.7	8.6
HEALTH AND HOSPITALS	639.9	284.0	351.9	383.7	192.8	191.0	307.6	173.6	132.0
SALARIES AND WAGES	303.0	128.1	174.9	182.0	96.9	85.1	142.7	79.0	63.7
SOCIAL INSURANCE ADMINISTRATION	33.2	33.2	-	25.3	25.3	-	17.6	17.6	-
VETERANS' SERVICES . . . . .	.4	.4	-	.3	.3	-	.8	.8	-
TRANSPORTATION:									
HIGHWAYS	604.2	365.3	238.9	457.7	324.8	332.9	452.9	246.0	206.9
CAPITAL OUTLAY	325.5	261.9	63.6	342.9	222.7	120.2	239.8	153.7	84.0
AIRPORTS	29.6	.1	22.5	17.7	.3	17.4	26.5	-	26.5
OTHER	13.1	5.0	8.1	9.5	-	9.5	4.0	-	4.0
PUBLIC SAFETY:									
POLICE PROTECTION	182.2	40.3	141.9	109.1	19.3	89.8	90.5	10.2	80.3
SALARIES AND WAGES	127.3	24.0	103.4	72.7	12.8	59.8	59.9	7.5	52.4
FIRE PROTECTION	94.7	-	94.7	35.6	-	35.6	38.8	-	38.8
SALARIES AND WAGES	68.1	-	68.1	26.9	-	26.9	28.3	-	28.3
CORRECTIONS	86.9	65.9	21.0	45.9	35.2	10.8	38.3	30.8	7.4
PROTECTIVE INSPECTION AND REGULATION	21.0	15.7	5.3	18.5	13.9	4.7	13.9	10.6	3.3
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	173.8	90.4	83.4	149.3	68.5	80.9	113.2	56.0	57.2
SEWERAGE	169.6	2.8	162.8	84.1	-	84.1	52.5	-	52.5
SANITATION OTHER THAN SEWERAGE	42.3	-	42.3	28.9	-	28.9	21.7	-	21.7
HOUSING AND URBAN RENEWAL . .	53.9	.9	53.0	26.9	.4	26.5	35.8	-	35.8
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION . .	104.2	46.8	57.4	97.1	37.4	59.7	63.7	30.7	33.0
GENERAL CONTROL	128.1	28.6	99.5	81.9	21.8	60.2	82.7	30.8	51.9
GENERAL PUBLIC BUILDINGS . .	37.2	5.7	31.4	29.9	3.7	26.1	24.4	4.3	20.1
INTEREST ON GENERAL DEBT . .	157.3	27.3	130.0	75.3	14.2	61.1	105.8	21.3	84.5
OTHER GENERAL EXPENDITURE . .	237.2	51.3	185.9	161.2	61.8	99.4	162.1	34.5	127.6
INSURANCE TRUST EXPENDITURE . .	280.9	248.1	32.9	199.7	187.0	12.6	119.8	112.1	7.8
EMPLOYEE RETIREMENT	178.8	142.0	32.9	83.0	70.4	12.6	65.6	57.9	7.8
OTHER	104.1	106.1	-	116.7	116.7	-	54.2	54.2	-
LIQUOR STORES EXPENDITURE . .	-	-	-	86.9	86.9	-	-	-	-
UTILITY EXPENDITURE	411.4	-	411.4	242.0	-	242.0	330.4	-	330.4

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	Kentucky			Louisiana			Maine		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	'5 292.1	3 080.4	'2 311.7	'6 131.0	4 123.1	'3 197.7	'1 665.6	1 182.6	766.1
INTERGOVERNMENTAL EXPENDITURE . .	-	898.4	1.6	.4	1 188.5	.9	6.2	286.4	2.9
TO FEDERAL GOVERNMENT	-	-	-	.4	.4	-	6.2	6.2	-
TO STATE GOVERNMENT	(1)	-	1.6	(1)	-	.9	(1)	-	2.9
TO LOCAL GOVERNMENT	(1)	898.4	(1)	(1)	1 188.1	(1)	(1)	280.3	(1)
DIRECT EXPENDITURE	5 292.1	2 982.0	2 310.1	6 131.4	2 934.6	3 196.8	1 659.4	896.2	763.3
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	4 724.7	2 713.0	2 011.8	5 486.7	2 584.1	2 902.6	1 445.4	733.4	712.1
SALARIES AND WAGES	1 767.0	878.5	884.4	2 370.7	907.1	1 463.6	584.0	214.2	349.8
OTHER CURRENT EXPENDITURE	1 598.4	949.9	648.5	2 013.7	1 140.2	873.5	637.4	390.3	247.2
CAPITAL OUTLAY	1 099.0	737.6	361.4	844.8	429.6	415.2	180.3	90.8	89.5
INTEREST ON GENERAL DEBT	264.4	147.0	117.4	257.4	107.1	150.3	63.7	38.1	25.6
GENERAL EXPENDITURE BY FUNCTION, TOTAL	4 724.7	2 713.0	2 011.8	5 486.7	2 584.1	2 902.6	1 445.4	733.4	712.1
EDUCATION SERVICES:									
EDUCATION	1 715.1	658.6	1 056.5	1 930.8	628.4	1 302.4	506.6	135.2	371.4
LOCAL SCHOOLS	1 067.9	6.4	1 056.5	1 315.7	14.3	1 301.4	374.2	2.8	371.4
SALARIES AND WAGES	598.3	-	598.3	870.6	-	870.6	244.6	.6	244.0
INSTITUTIONS OF HIGHER EDUCATION	508.2	508.2	-	516.9	515.9	1.0	108.1	108.1	-
SALARIES AND WAGES	308.2	308.2	-	287.3	286.3	1.0	68.4	68.4	-
OTHER EDUCATION	144.0	144.0	-	98.2	98.2	-	24.3	24.3	-
LIBRARIES	17.0	6.3	10.7	23.2	3.2	20.0	5.0	1.1	3.9
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	529.9	519.2	10.7	547.3	541.5	5.8	224.3	217.6	6.7
HEALTH AND HOSPITALS	258.2	158.1	100.1	594.2	333.2	262.9	64.9	50.2	14.7
SALARIES AND WAGES	137.5	87.4	50.0	295.5	190.0	104.5	29.3	23.2	6.2
SOCIAL INSURANCE ADMINISTRATION	10.1	10.1	-	18.1	18.1	-	14.1	14.1	-
VETERANS' SERVICES . . . . .	.5	.5	-	2.4	2.4	-	.1	.1	-
TRANSPORTATION:									
HIGHWAYS	815.9	724.8	91.2	594.5	405.0	189.5	194.7	128.7	66.0
CAPITAL OUTLAY	598.1	567.4	30.7	321.0	256.7	64.4	81.3	69.0	12.3
AIRPORTS	18.5	2.4	16.1	23.7	.9	22.7	9.5	.2	9.2
OTHER	4.2	-	4.2	64.8	55.3	9.5	1.3	.4	.9
PUBLIC SAFETY:									
POLICE PROTECTION	136.6	49.8	86.8	204.6	40.8	163.8	37.9	9.3	28.6
SALARIES AND WAGES	82.3	33.4	48.8	134.5	19.5	114.0	26.1	5.9	20.2
FIRE PROTECTION	47.1	-	47.1	60.7	-	60.7	24.4	-	24.4
SALARIES AND WAGES	29.5	-	29.5	43.1	-	43.1	14.2	-	14.2
CORRECTIONS	71.9	59.0	12.9	103.9	82.7	21.2	16.7	12.9	3.8
PROTECTIVE INSPECTION AND REGULATION	39.2	35.7	3.5	26.8	19.2	7.7	8.8	7.4	1.4
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	171.9	125.3	46.7	238.2	115.6	122.6	59.7	45.7	14.0
SEWERAGE	127.5	-	127.5	76.4	-	76.4	32.6	1.3	31.3
SANITATION OTHER THAN SEWERAGE	33.6	-	33.6	59.6	-	59.6	8.2	-	8.2
HOUSING AND URBAN RENEWAL	64.1	1.6	62.5	48.2	-	48.2	14.2	.3	14.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	58.8	33.4	25.3	113.0	57.7	55.3	32.9	16.3	16.6
GENERAL CONTROL	80.0	53.2	26.8	115.0	42.1	73.0	25.8	15.7	10.2
GENERAL PUBLIC BUILDINGS	29.4	14.4	14.9	44.4	9.4	35.0	7.2	2.3	4.9
INTEREST ON GENERAL DEBT	264.4	147.0	117.4	257.4	107.1	150.3	63.7	38.1	25.6
OTHER GENERAL EXPENDITURE	231.0	113.6	117.4	337.5	121.6	215.8	93.0	36.7	56.3
INSURANCE TRUST EXPENDITURE	274.9	249.0	9.8	380.9	350.5	30.4	126.6	126.6	-
EMPLOYEE RETIREMENT	119.9	110.0	9.8	242.4	212.0	30.4	78.5	78.5	-
OTHER	159.0	159.0	-	138.5	138.5	-	48.1	48.1	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	36.2	36.2	-
UTILITY EXPENDITURE	288.5	-	288.5	263.8	-	263.8	51.2	-	51.2

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	Maryland			Massachusetts			Michigan		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	17 636.1	4 678.3	14 237.0	11 612.5	6 377.1	17 056.1	17 446.0	10 507.4	10 299.6
INTERGOVERNMENTAL EXPENDITURE . . . . .	.2	1 254.2	25.3	123.6	1 865.3	79.0	76.3	3 417.2	20.0
TO FEDERAL GOVERNMENT . . . . .	.2	.2	-	123.6	123.6	-	76.3	76.3	-
TO STATE GOVERNMENT	(1)	-	25.3	(1)	-	79.0	(1)	-	20.0
TO LOCAL GOVERNMENT	(1)	1 254.0	(1)	(1)	1 741.7	(1)	(1)	3 341.0	(1)
DIRECT EXPENDITURE	7 635.8	3 424.1	4 211.7	11 488.9	4 511.8	6 977.1	17 369.8	7 090.2	10 279.6
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	6 942.6	3 010.2	3 932.3	9 678.9	3 967.1	5 711.7	15 384.1	5 938.4	9 445.7
SALARIES AND WAGES	2 916.7	832.8	2 083.9	4 201.1	1 074.1	3 127.1	6 796.9	1 895.7	4 901.1
OTHER CURRENT EXPENDITURE	2 566.3	1 439.9	1 126.4	4 111.0	2 292.8	1 818.3	6 365.3	3 352.1	3 013.2
CAPITAL OUTLAY	1 156.7	576.5	580.3	943.3	338.5	604.8	1 730.5	537.8	1 192.7
INTEREST ON GENERAL DEBT	302.8	161.2	141.7	423.4	261.8	161.6	491.5	152.8	338.7
GENERAL EXPENDITURE BY FUNCTION, TOTAL	6 942.6	3 010.2	3 932.3	9 678.9	3 967.1	5 711.7	15 384.1	5 938.4	9 445.7
EDUCATION SERVICES:									
EDUCATION	2 541.5	644.6	1 896.9	3 158.1	562.3	2 595.8	5 840.8	1 567.2	4 273.6
LOCAL SCHOOLS	1 743.8	-	1 743.8	2 593.0	-	2 593.0	4 002.9	-	4 002.9
SALARIES AND WAGES	1 201.3	-	1 201.3	1 667.3	-	1 667.3	2 725.3	-	2 725.3
INSTITUTIONS OF HIGHER EDUCATION	638.9	485.8	153.1	412.5	409.7	2.9	1 544.1	1 273.4	270.7
SALARIES AND WAGES	361.4	268.7	92.8	245.3	243.0	2.2	884.0	735.7	148.3
OTHER EDUCATION	158.8	158.8	-	152.6	152.6	-	293.8	293.8	-
LIBRARIES	46.3	1.1	45.2	64.6	.9	63.7	59.6	6.9	52.7
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	652.8	647.0	5.7	1 580.2	1 542.3	37.9	2 362.7	2 122.7	240.0
HEALTH AND HOSPITALS	497.2	326.3	171.0	750.0	493.6	256.5	1 428.4	672.6	755.8
SALARIES AND WAGES	265.1	178.6	86.5	453.0	284.0	169.1	711.2	345.5	365.7
SOCIAL INSURANCE ADMINISTRATION	24.3	24.3	-	50.2	50.2	-	98.5	98.5	-
VETERANS' SERVICES	1.6	1.6	-	1.2	1.2	-	2.7	2.7	-
TRANSPORTATION:									
HIGHWAYS	548.2	350.2	198.0	572.2	309.3	262.9	1 056.1	422.7	633.4
CAPITAL OUTLAY	331.5	243.6	87.9	239.3	182.6	56.7	557.8	341.2	216.6
AIRPORTS	24.9	24.5	.5	33.6	28.3	5.2	57.7	17.1	40.6
OTHER	31.4	24.8	6.6	46.6	32.0	14.5	22.4	5.2	17.2
PUBLIC SAFETY:									
POLICE PROTECTION	257.2	48.6	208.6	360.0	29.2	330.8	620.2	84.9	535.3
SALARIES AND WAGES	194.0	36.5	157.5	307.8	22.1	285.7	459.4	57.6	401.8
FIRE PROTECTION	111.6	-	111.6	285.2	-	285.2	227.9	-	227.9
SALARIES AND WAGES	70.2	-	70.2	248.0	-	248.0	161.3	-	161.3
CORRECTIONS	146.8	119.0	27.9	128.3	86.0	42.3	238.7	156.9	81.7
PROTECTIVE INSPECTION AND REGULATION	38.1	27.2	10.9	49.9	24.3	25.6	97.5	57.9	39.6
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	210.9	58.0	153.0	148.0	58.4	89.6	468.8	162.9	306.0
SEWERAGE	185.9	2.3	183.6	260.9	23.3	237.6	484.9	-	484.9
SANITATION OTHER THAN SEWERAGE	81.6	-	81.6	77.0	-	77.0	121.6	-	121.6
HOUSING AND URBAN RENEWAL	111.0	1.2	109.8	300.4	-	300.4	130.1	5.6	124.5
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	137.1	89.2	47.9	150.1	63.3	86.8	266.1	104.5	161.7
GENERAL CONTROL	145.8	62.9	82.9	219.8	68.0	151.8	401.4	96.7	304.7
GENERAL PUBLIC BUILDINGS	60.6	13.4	47.3	86.9	22.9	64.0	128.3	19.5	108.8
INTEREST ON GENERAL DEBT	302.8	161.2	141.7	423.4	261.8	161.6	491.5	152.8	338.7
OTHER GENERAL EXPENDITURE	785.0	383.1	401.8	932.5	309.9	622.6	778.1	181.0	597.1
INSURANCE TRUST EXPENDITURE	391.9	346.6	45.3	745.6	526.6	218.9	1 020.7	835.8	184.9
EMPLOYEE RETIREMENT	225.2	179.9	45.3	478.5	259.6	218.9	452.5	267.6	184.9
OTHER	166.7	166.7	-	267.1	267.1	-	568.2	568.2	-
LIQUOR STORES EXPENDITURE	55.7	-	55.7	-	-	-	316.0	316.0	-
UTILITY EXPENDITURE	245.7	67.4	178.4	1 064.5	18.0	1 046.4	649.0	-	649.0

See footnotes at end of table.

GOVERNMENTAL FINANCES IN 1978-79

Table 12. State and Local Government Expenditure by Function and Level of Government, by State: 1978-79—Continued

(Millions of dollars)

Item	Minnesota			Mississippi			Missouri		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	17 541.9	4 778.5	14 801.7	13 374.6	2 367.4	11 776.3	16 197.5	3 337.5	13 751.6
INTERGOVERNMENTAL EXPENDITURE . .	-	2 014.8	23.5	1.2	768.6	1.7	-	884.1	7.5
TO FEDERAL GOVERNMENT	-	-	-	1.2	1.2	-	-	-	-
TO STATE GOVERNMENT	(1)	-	23.5	(1)	-	1.7	(1)	-	7.5
TO LOCAL GOVERNMENT	(1)	2 014.8	(1)	(1)	767.4	(1)	(1)	884.1	(1)
DIRECT EXPENDITURE	7 541.9	2 763.7	4 778.2	3 373.4	1 598.8	1 774.6	6 197.5	2 453.4	3 744.1
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	6 703.4	2 468.2	4 235.2	3 026.6	1 402.0	1 624.6	5 494.5	2 201.7	3 292.8
SALARIES AND WAGES	2 808.7	865.7	1 943.0	1 198.8	414.4	784.4	2 540.5	782.0	1 758.4
OTHER CURRENT EXPENDITURE	2 624.3	1 146.0	1 478.3	1 300.0	729.8	570.2	2 031.6	712.1	1 039.5
CAPITAL OUTLAY	982.2	355.4	626.8	436.3	214.0	222.3	784.6	408.0	378.6
INTEREST ON GENERAL DEBT	288.3	101.1	187.2	91.5	43.9	47.7	135.8	39.6	96.2
GENERAL EXPENDITURE BY FUNCTION, TOTAL	6 703.4	2 468.2	4 235.2	3 026.6	1 402.0	1 624.6	5 494.5	2 201.7	3 292.8
EDUCATION SERVICES:									
EDUCATION	2 397.8	701.6	1 696.2	1 154.2	361.9	792.3	2 061.2	468.4	1 592.8
LOCAL SCHOOLS	1 696.2	-	1 696.2	712.5	4.1	708.4	1 521.0	-	1 521.0
SALARIES AND WAGES	1 134.7	-	1 134.7	438.8	-	438.8	1 005.6	-	1 005.6
INSTITUTIONS OF HIGHER EDUCATION	617.0	617.0	-	370.0	286.1	83.9	480.8	409.0	71.8
SALARIES AND WAGES	368.6	368.6	-	183.3	181.4	43.9	294.2	248.3	45.9
OTHER EDUCATION	84.6	84.6	-	71.7	71.7	-	59.3	59.3	-
LIBRARIES	31.9	.5	31.4	12.0	1.4	10.6	29.6	.8	28.8
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	943.0	502.4	440.6	359.3	351.6	7.7	554.5	548.2	11.3
HEALTH AND HOSPITALS	519.3	261.6	257.6	384.6	146.7	237.9	585.1	278.2	308.9
SALARIES AND WAGES	259.9	142.9	113.0	186.3	70.6	115.7	315.8	160.2	155.7
SOCIAL INSURANCE ADMINISTRATION	39.2	32.2	-	35.3	35.3	-	44.6	44.6	-
VETERANS' SERVICES	1.1	1.1	-	.7	.7	-	.8	.8	-
TRANSPORTATION:									
HIGHWAYS	772.8	365.1	407.7	387.4	210.9	176.5	655.4	442.1	213.3
CAPITAL OUTLAY	409.5	234.5	175.0	209.4	145.2	64.2	389.4	316.0	73.4
AIRPORTS	26.5	1.4	25.1	18.8	-	18.8	31.6	.1	31.5
OTHER	27.4	-	27.4	10.9	5.7	5.2	3.5	-	3.4
PUBLIC SAFETY:									
POLICE PROTECTION	179.0	26.9	152.1	78.3	23.6	54.7	241.4	34.8	204.6
SALARIES AND WAGES	128.2	15.2	112.9	46.7	12.3	34.4	171.5	22.5	149.0
FIRE PROTECTION	61.2	-	61.2	28.0	-	28.0	85.7	-	85.7
SALARIES AND WAGES	41.1	-	41.1	20.2	-	20.2	65.6	-	65.6
CORRECTIONS	94.0	50.1	43.9	37.2	30.5	6.7	80.7	50.6	30.1
PROTECTIVE INSPECTION AND REGULATION	39.3	26.9	12.4	17.7	16.0	1.7	28.1	16.6	11.5
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	261.4	124.3	137.1	107.7	83.7	24.0	187.6	95.8	91.8
SEWERAGE	203.1	4.6	198.4	18.0	-	18.0	139.5	-	139.5
SANITATION OTHER THAN SEWERAGE	24.5	-	24.5	28.5	-	28.5	33.9	-	33.9
HOUSING AND URBAN RENEWAL	80.8	18.0	62.8	12.2	.1	12.1	69.7	.7	69.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	128.7	47.3	81.3	47.8	16.1	31.7	96.0	38.5	57.5
GENERAL CONTROL	157.7	46.6	111.2	49.1	15.8	33.4	115.2	36.8	78.4
GENERAL PUBLIC BUILDINGS	51.1	12.9	38.2	21.0	5.8	15.2	41.6	14.0	27.6
INTEREST ON GENERAL DEBT	288.3	101.1	187.2	91.5	43.9	47.7	135.8	39.6	96.2
OTHER GENERAL EXPENDITURE	382.4	143.7	238.7	126.1	52.3	73.9	268.0	91.1	176.9
INSURANCE TRUST EXPENDITURE	350.6	295.5	55.1	118.9	115.7	3.2	293.6	251.7	41.9
EMPLOYEE RETIREMENT	190.1	135.0	55.1	73.1	69.9	3.2	145.8	103.9	41.9
OTHER	160.5	160.5	-	45.8	45.8	-	147.8	147.8	-
LIQUOR STORES EXPENDITURE	115.2	-	115.2	81.1	81.1	-	-	-	-
UTILITY EXPENDITURE	372.7	-	372.7	146.8	-	146.8	409.4	-	409.4

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government, by State: 1978-79—Continued

(Millions of dollars)

Item	Montana			Nebraska			Nevada		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	'1 407.3	901.5	'737.8	'3 418.1	1 249.6	'2 570.1	'1 496.1	661.5	'833.0
INTERGOVERNMENTAL EXPENDITURE. .	.7	228.3	4.4	.7	378.4	23.9	2.3	197.2	3.5
TO FEDERAL GOVERNMENT. . . . .	.7	.7	-	.7	.7	-	2.3	2.3	-
TO STATE GOVERNMENT.	(1)	-	4.4	(1)	-	23.9	(1)	-	3.5
TO LOCAL GOVERNMENT.	(1)	227.6	(1)	(1)	377.7	(1)	(1)	194.9	(1)
DIRECT EXPENDITURE	1 406.4	673.2	733.4	3 417.4	871.2	2 546.2	1 493.8	664.3	829.4
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL .	1 254.8	541.8	713.0	2 223.3	836.8	1 386.5	1 239.1	452.3	786.9
SALARIES AND WAGES	521.7	201.2	320.5	958.0	302.9	655.1	575.0	173.6	401.4
OTHER CURRENT EXPENDITURE. .	457.5	234.3	223.3	797.9	352.7	445.2	378.8	170.1	206.8
CAPITAL OUTLAY	242.4	99.1	143.2	415.7	178.6	237.1	245.0	96.0	149.0
INTEREST ON GENERAL DEBT . .	33.2	7.2	26.0	51.6	2.6	49.1	42.3	12.6	29.7
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 254.8	541.8	713.0	2 223.3	836.8	1 386.5	1 239.1	452.3	786.9
EDUCATION SERVICES:									
EDUCATION.	484.4	120.0	344.4	901.2	256.2	644.9	366.5	103.9	262.7
LOCAL SCHOOLS.	340.0	-	340.0	595.3	-	595.3	262.7	-	262.7
SALARIES AND WAGES	201.7	-	201.7	359.4	-	359.4	168.1	-	168.1
INSTITUTIONS OF HIGHER EDUCATION	104.8	100.4	4.4	272.9	223.3	49.6	91.8	91.8	-
SALARIES AND WAGES	60.1	57.5	2.6	145.8	122.8	23.0	47.4	47.4	-
OTHER EDUCATION.	19.6	19.6	-	33.0	33.0	-	12.1	12.1	-
LIBRARIES.	5.3	.6	4.7	9.2	1.5	7.6	8.0	.7	7.3
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	97.3	85.3	11.9	177.3	162.4	15.0	69.0	55.7	13.4
HEALTH AND HOSPITALS	92.2	49.2	43.0	207.4	84.0	123.4	134.6	36.2	98.4
SALARIES AND WAGES	34.3	21.8	12.5	121.8	53.6	68.2	59.3	17.1	42.1
SOCIAL INSURANCE ADMINISTRATION	9.1	9.1	-	13.1	13.1	-	20.7	20.7	-
VETERANS' SERVICES . . . . .	.3	.3	-	.4	.4	-	.1	.1	-
TRANSPORTATION:									
HIGHWAYS	195.0	124.7	71.1	314.2	152.7	161.4	152.2	105.8	46.4
CAPITAL OUTLAY	106.6	77.9	31.6	191.7	126.2	65.4	90.1	68.9	21.2
AIRPORTS	15.7	.4	15.3	14.2	1.3	12.9	31.7	-	31.7
OTHER.	9.8	-	2.8	3.1	-	3.1	1.0	-	1.0
PUBLIC SAFETY:									
POLICE PROTECTION.	34.3	7.1	27.2	60.7	12.1	48.7	65.1	4.8	58.4
SALARIES AND WAGES	23.4	4.2	19.4	42.7	8.0	34.7	50.6	4.5	46.2
FIRE PROTECTION.	10.9	-	10.9	24.5	-	24.5	31.8	-	31.8
SALARIES AND WAGES	8.2	-	8.2	17.1	-	17.1	26.0	-	26.0
CORRECTIONS	10.5	15.2	4.3	37.4	29.6	7.7	31.4	23.0	8.5
PROTECTIVE INSPECTION AND REGULATION.	7.8	4.7	1.0	12.5	10.4	2.1	17.2	12.2	5.1
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION.	61.9	40.3	21.7	107.4	57.0	50.4	58.0	22.0	36.0
SEWERAGE	16.9	-	16.9	45.5	-	45.5	39.3	-	39.3
SANITATION OTHER THAN SEWERAGE.	10.1	-	10.1	12.9	-	12.9	2.3	-	2.3
HOUSING AND URBAN RENEWAL. .	4.0	.2	3.8	19.4	-	19.4	13.7	.7	13.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION . .	36.4	25.1	11.2	45.1	14.1	31.0	37.4	21.3	16.1
GENERAL CONTROL.	33.3	12.8	20.5	48.5	14.7	33.8	49.9	10.6	39.3
GENERAL PUBLIC BUILDINGS . .	13.4	1.4	12.0	28.2	3.4	24.8	16.9	3.4	13.5
INTEREST ON GENERAL DEBT . . .	33.2	7.2	26.0	51.6	2.6	49.1	42.3	12.6	29.7
OTHER GENERAL EXPENDITURE. . .	70.3	36.2	34.2	89.4	21.3	68.1	49.9	16.7	33.2
INSURANCE TRUST EXPENDITURE. .	96.6	95.3	1.3	43.3	34.4	8.9	165.5	165.5	-
EMPLOYEE RETIREMENT.	46.4	46.1	1.3	19.5	10.6	8.9	32.1	32.1	-
OTHER.	50.2	50.2	-	23.9	23.9	-	133.4	133.4	-
LIQUOR STORES EXPENDITURE. . .	36.2	36.2	-	-	-	-	-	-	-
UTILITY EXPENDITURE.	19.1	-	19.1	1 150.8	-	1 150.8	89.1	46.6	42.6

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	New Hampshire			New Jersey			New Mexico		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	1 247.0	784.2	1 584.4	12 963.0	7 719.1	18 050.6	2 113.6	1 578.2	1 073.9
INTERGOVERNMENTAL EXPENDITURE . .	-	118.4	3.2	18.7	2 750.6	73.7	-	531.9	6.6
TO FEDERAL GOVERNMENT	-	-	-	18.7	18.7	-	-	-	-
TO STATE GOVERNMENT	(1)	-	3.2	(1)	-	73.7	(1)	-	6.6
TO LOCAL GOVERNMENT	(1)	118.4	(1)	(2)	2 732.0	(1)	(1)	531.9	(1)
DIRECT EXPENDITURE	1 247.0	665.8	581.2	12 944.3	4 967.4	7 974.9	2 113.6	1 046.3	1 067.3
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL . .	1 077.8	512.9	564.9	11 542.8	3 788.9	7 753.9	1 949.5	977.6	971.8
SALARIES AND WAGES	449.9	161.0	288.8	3 010.9	1 165.2	3 845.7	864.4	377.2	487.3
OTHER CURRENT EXPENDITURE . .	423.6	230.8	192.8	4 693.8	1 876.1	2 817.7	665.1	377.5	287.6
CAPITAL OUTLAY	148.6	85.6	63.0	1 295.9	481.1	814.8	353.7	201.1	152.6
INTEREST ON GENERAL DEBT . .	54.8	35.5	20.3	542.3	266.5	274.8	66.3	21.9	44.5
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 077.8	512.9	564.9	11 542.8	3 788.9	7 753.9	1 949.5	977.6	971.8
EDUCATION SERVICES:									
EDUCATION	391.0	116.1	274.9	4 180.6	799.9	3 380.7	822.0	297.8	524.2
LOCAL SCHOOLS	274.9	-	274.9	3 219.4	-	3 219.4	534.0	9.7	524.2
SALARIES AND WAGES	171.3	-	171.3	2 105.9	-	2 105.9	320.6	-	320.6
INSTITUTIONS OF HIGHER EDUCATION	101.7	101.7	-	677.6	516.3	161.3	253.5	253.5	-
SALARIES AND WAGES	51.1	51.1	-	409.8	317.2	92.6	151.7	151.7	-
OTHER EDUCATION	14.9	14.9	-	263.7	263.7	-	34.5	34.5	-
LIBRARIES	4.5	1.1	4.4	57.2	3.3	53.9	6.6	1.5	5.1
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	134.1	102.7	32.4	1 404.5	748.6	634.9	145.7	140.5	5.2
HEALTH AND HOSPITALS	69.5	57.7	4.8	641.8	427.5	233.9	155.2	108.8	46.5
SALARIES AND WAGES	27.2	24.7	2.4	383.7	240.2	143.5	79.8	55.8	24.0
SOCIAL INSURANCE ADMINISTRATION	6.7	6.7	-	46.6	46.6	-	11.5	11.5	-
VETERANS' SERVICES . . . . .	.1	.1	-	.6	.6	-	.5	.5	-
TRANSPORTATION:									
HIGHWAYS	159.3	105.5	53.7	718.8	357.0	361.8	256.0	206.2	49.8
CAPITAL OUTLAY	79.6	59.4	13.2	308.6	190.6	116.0	152.4	133.7	18.7
AIRPORTS . . . . .	.7	-	.7	5.5	-	5.5	10.1	-	10.1
OTHER	1.7	1.0	.8	13.8	6.4	7.4	.7	-	.7
PUBLIC SAFETY:									
POLICE PROTECTION	36.9	8.2	28.7	486.8	64.5	422.3	60.9	14.3	46.5
SALARIES AND WAGES	29.1	5.1	20.0	392.2	43.0	349.2	40.8	8.7	32.0
FIRE PROTECTION	21.4	-	21.4	185.2	-	185.2	24.5	-	24.5
SALARIES AND WAGES	14.5	-	14.5	139.1	-	139.1	16.5	-	16.5
CORRECTIONS	13.2	9.1	4.1	170.2	87.2	83.0	30.0	23.7	6.3
PROTECTIVE INSPECTION AND REGULATION	6.2	5.5	.7	80.1	62.1	18.0	11.7	7.8	3.9
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	24.5	16.2	8.3	331.3	177.9	153.3	90.0	47.6	42.4
SEWERAGE	15.4	3.2	12.2	445.4	13.8	431.6	34.9	-	34.9
SANITATION OTHER THAN SEWERAGE	7.6	-	7.6	100.6	-	100.6	19.8	-	19.8
HOUSING AND URBAN RENEWAL . .	19.4	3.6	15.8	166.5	11.1	155.4	6.9	.8	6.1
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION . .	24.2	8.8	15.4	190.3	79.2	111.0	53.6	30.7	22.9
GENERAL CONTROL	20.9	8.5	12.4	290.2	78.6	211.6	51.4	28.8	22.7
GENERAL PUBLIC BUILDINGS . .	9.5	5.1	4.5	133.0	7.6	125.4	13.0	3.0	10.0
INTEREST ON GENERAL DEBT	55.8	35.5	20.3	542.3	266.5	274.8	66.3	21.9	44.5
OTHER GENERAL EXPENDITURE	60.1	18.2	41.9	1 332.0	530.5	801.6	78.2	32.4	45.8
INSURANCE TRUST EXPENDITURE . . .	49.9	49.7	.2	1 193.0	1 178.6	14.5	68.7	68.7	-
EMPLOYEE RETIREMENT	19.1	18.9	.2	357.7	343.2	14.5	45.8	45.8	-
OTHER	30.8	30.8	-	835.3	835.3	-	22.9	22.9	-
LIQUOR STORES EXPENDITURE	103.0	103.0	-	-	-	-	-	-	-
UTILITY EXPENDITURE	16.3	.1	16.1	208.5	-	208.5	95.4	-	95.4

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government, by State: 1978-79—Continued

(Millions of dollars)

Item	New York			North Carolina			North Dakota		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	141 453.3	22 707.9	129 271.2	18 188.5	5 249.1	14 904.6	11 119.4	777.3	1245.7
INTERGOVERNMENTAL EXPENDITURE . .	250.5	10 117.4	638.7	-	1 917.2	47.9	-	196.5	7.0
TO FEDERAL GOVERNMENT	250.3	250.3	-	-	-	-	-	-	-
TO STATE GOVERNMENT	(1)	-	638.7	(1)	-	47.9	(1)	-	7.0
TO LOCAL GOVERNMENT	(1)	9 887.1	(1)	(1)	1 917.2	(1)	(1)	196.5	(1)
DIRECT EXPENDITURE	41 223.0	12 590.6	28 632.5	8 168.5	3 331.9	4 856.7	1 119.4	580.7	538.7
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL . .	34 854.7	9 137.8	25 716.9	6 982.5	3 044.6	3 937.9	1 032.3	530.9	501.4
SALARIES AND WAGES	14 749.4	3 432.2	11 337.2	3 171.4	1 086.0	2 084.6	383.2	167.8	215.4
OTHER CURRENT EXPENDITURE	14 264.8	3 020.7	11 244.2	2 625.3	1 317.1	1 308.2	417.4	234.2	161.2
CAPITAL OUTLAY	3 291.7	1 201.2	2 090.5	1 048.0	572.8	475.2	210.5	103.1	107.4
INTEREST ON GENERAL DEBT	2 528.8	1 483.8	1 045.1	137.9	67.9	69.9	21.2	3.7	17.5
GENERAL EXPENDITURE BY FUNCTION, TOTAL	34 854.7	9 137.8	25 716.9	6 982.5	3 044.6	3 937.9	1 032.3	530.9	501.4
EDUCATION SERVICES:									
EDUCATION	10 587.7	1 984.3	8 601.3	2 877.7	820.5	2 057.2	384.3	135.2	249.2
LOCAL SCHOOLS	7 767.5	-	7 767.5	1 873.7	20.4	1 853.3	249.0	-	249.0
SALARIES AND WAGES	5 094.8	-	5 094.8	1 207.5	-	1 207.5	145.5	-	145.5
INSTITUTIONS OF HIGHER EDUCATION	1 978.8	1 145.0	833.8	894.3	690.4	203.9	118.5	118.3	.2
SALARIES AND WAGES	1 273.0	794.9	478.0	481.9	354.6	125.4	70.9	70.9	-
OTHER EDUCATION	841.3	841.3	-	109.6	109.6	-	16.9	16.9	-
LIBRARIES	146.8	5.4	141.3	27.4	2.0	25.4	2.7	.7	2.0
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	5 346.9	470.1	4 676.8	771.7	545.2	226.5	83.4	72.8	10.7
HEALTH AND HOSPITALS	3 223.8	1 513.0	1 710.8	725.1	376.1	349.0	43.6	39.7	3.9
SALARIES AND WAGES	2 036.8	1 119.7	917.1	363.2	190.2	173.0	26.8	24.6	2.1
SOCIAL INSURANCE ADMINISTRATION	197.8	197.8	-	24.1	24.1	-	3.7	3.7	-
VETERANS' SERVICES	3.4	3.4	-	1.6	1.6	-	.2	.2	-
TRANSPORTATION:									
HIGHWAYS	2 005.6	903.5	1 102.1	649.1	549.5	99.6	178.3	102.8	75.5
CAPITAL OUTLAY	955.2	674.1	291.1	440.7	405.8	34.9	117.4	79.0	38.5
AIRPORTS	253.6	31.5	222.1	27.5	-	27.5	12.0	-	12.0
OTHER	160.9	15.5	145.4	12.7	10.3	2.4	2.9	-	2.9
PUBLIC SAFETY:									
POLICE PROTECTION	1 404.3	117.3	1 287.0	227.6	59.6	168.0	22.9	3.8	19.1
SALARIES AND WAGES	1 184.2	85.7	1 098.5	153.2	36.4	116.8	14.2	2.6	11.7
FIRE PROTECTION	559.3	-	559.3	78.5	-	78.5	6.7	-	6.7
SALARIES AND WAGES	440.0	-	440.0	52.6	-	52.6	4.4	-	4.4
CORRECTIONS	597.9	347.1	250.8	185.5	166.7	18.8	7.0	5.8	1.2
PROTECTIVE INSPECTION AND REGULATION	204.6	127.8	77.7	37.2	24.4	12.9	7.3	6.6	.6
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	690.6	251.1	439.4	204.8	125.5	79.3	45.5	31.1	14.3
SEWERAGE	881.5	31.5	850.0	123.7	-	123.7	19.4	-	19.4
SANITATION OTHER THAN SEWERAGE	493.1	-	493.1	76.6	-	76.6	6.7	-	6.7
HOUSING AND URBAN RENOVATION	830.0	61.2	768.7	126.5	1.1	125.5	3.4	-	3.4
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	522.2	242.9	279.3	123.5	50.5	73.0	19.6	8.3	11.3
GENERAL CONTROL	939.3	870.0	349.3	120.6	70.6	50.0	18.3	7.9	10.4
GENERAL PUBLIC BUILDINGS	292.0	86.6	205.3	66.9	13.3	53.6	5.7	2.6	3.1
INTEREST ON GENERAL DEBT	2 528.8	1 483.8	1 045.1	137.9	67.9	69.9	21.2	3.7	17.5
OTHER GENERAL EXPENDITURE	2 983.6	491.6	2 492.0	334.4	115.8	220.6	137.5	105.9	31.6
INSURANCE TRUST EXPENDITURE	3 242.3	2 173.3	1 068.7	289.7	287.3	2.4	50.6	49.9	.8
EMPLOYEE RETIREMENT	1 989.5	920.8	1 068.7	189.2	186.8	2.4	11.0	10.2	.8
OTHER	1 252.8	1 252.8	-	100.5	100.5	-	39.6	39.6	-
LIGUOR STORES EXPENDITURE	-	-	-	161.4	-	161.4	-	-	-
UTILITY EXPENDITURE	3 124.0	1 279.2	1 844.8	754.9	-	754.9	34.5	-	34.5

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued

(Millions of dollars)

Item	Ohio			Oklahoma			Oregon		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	116 355.1	9 761.5	19 607.0	14 141.2	2 733.0	12 107.4	15 034.4	2 906.3	12 852.7
INTERGOVERNMENTAL EXPENDITURE . .	2.1	2 979.0	36.5	-	693.9	5.3	.3	723.2	1.7
TO FEDERAL GOVERNMENT	2.1	2.1	-	-	-	-	.3	.3	-
TO STATE GOVERNMENT	(1)	-	36.5	(1)	-	5.3	(1)	-	1.7
TO LOCAL GOVERNMENT	(1)	2 976.9	(1)	(1)	693.9	(1)	(1)	722.9	(1)
DIRECT EXPENDITURE	16 353.0	6 782.5	9 570.5	4 141.2	2 039.1	2 102.1	5 034.1	2 183.2	2 850.9
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL . .	13 884.6	4 958.0	8 926.6	3 625.0	1 741.2	1 883.8	4 383.0	1 794.6	2 588.4
SALARIES AND WAGES	5 948.5	1 656.1	4 292.4	1 581.1	601.4	979.7	1 881.3	615.0	1 266.3
OTHER CURRENT EXPENDITURE . .	5 437.7	2 214.1	3 223.6	1 339.9	825.6	514.2	1 614.9	810.5	804.4
CAPITAL OUTLAY	2 031.4	894.6	1 136.9	592.5	264.8	327.7	639.0	181.8	457.2
INTEREST ON GENERAL DEBT . . .	467.0	193.3	273.7	111.6	49.3	62.3	247.7	187.3	60.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	13 884.6	4 958.0	8 926.6	3 625.0	1 741.2	1 883.8	4 383.0	1 794.6	2 588.4
EDUCATION SERVICES:									
EDUCATION	5 398.6	1 389.7	4 008.9	1 448.0	520.7	927.3	1 674.2	405.0	1 269.2
LOCAL SCHOOLS	3 922.7	-	3 922.7	934.1	6.8	927.3	1 144.8	-	1 144.8
SALARIES AND WAGES	2 378.1	-	2 378.1	604.8	-	604.8	682.0	-	682.0
INSTITUTIONS OF HIGHER EDUCATION	1 312.1	1 225.9	86.2	445.2	445.2	-	459.3	334.9	124.4
SALARIES AND WAGES	701.6	656.0	45.6	235.7	235.7	-	257.5	179.9	77.7
OTHER EDUCATION	163.8	163.8	-	68.7	68.7	-	70.1	70.1	-
LIBRARIES	65.6	2.5	63.1	10.0	1.7	8.3	19.4	1.8	17.6
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	1 628.2	1 189.5	438.7	488.2	483.3	5.0	469.6	449.7	19.9
HEALTH AND HOSPITALS	1 296.8	722.2	574.7	287.1	153.4	133.7	255.1	162.7	92.4
SALARIES AND WAGES	633.8	372.0	261.7	153.3	89.8	63.5	141.7	88.6	53.0
SOCIAL INSURANCE ADMINISTRATION	86.5	86.5	-	24.3	24.3	-	13.8	13.8	-
VETERANS' SERVICES	1.4	1.4	-	.6	.6	-	.1	.1	-
TRANSPORTATION:									
HIGHWAYS	1 098.4	582.0	516.4	398.6	227.6	171.0	372.8	185.9	186.9
CAPITAL OUTLAY	586.2	424.8	161.4	200.8	152.7	48.1	179.4	116.4	63.0
AIRPORTS	46.6	-	46.6	34.1	.3	33.9	7.7	.3	7.3
OTHER	16.5	-	16.5	5.6	-	5.6	96.7	-	96.7
PUBLIC SAFETY:									
POLICE PROTECTION	473.5	46.1	427.4	107.2	27.3	79.9	142.6	31.0	111.6
SALARIES AND WAGES	349.8	35.8	314.0	74.0	14.5	59.5	103.2	23.6	79.6
FIRE PROTECTION	238.8	-	238.8	50.6	-	50.6	82.5	-	82.5
SALARIES AND WAGES	168.6	-	168.6	41.3	-	41.3	58.4	-	58.4
CORRECTIONS	186.5	130.8	55.8	54.2	48.6	5.6	83.8	47.7	36.1
PROTECTIVE INSPECTION AND REGULATION	71.4	49.8	21.6	21.2	15.1	6.0	38.2	28.3	9.9
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	314.6	114.1	200.5	106.1	59.3	46.8	190.7	106.7	84.0
SEWERAGE	608.7	163.8	444.9	72.8	-	72.8	115.4	1.7	113.8
SANITATION OTHER THAN SEWERAGE	111.0	-	111.0	32.5	-	32.5	10.5	-	10.5
HOUSING AND URBAN RENEWAL . .	255.8	2.0	253.8	42.6	-	42.6	54.9	2.1	52.7
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION . .	218.4	121.5	96.9	74.2	32.1	42.1	132.7	72.1	60.6
GENERAL CONTROL	325.3	46.2	279.1	69.4	25.9	43.5	121.1	37.8	83.3
GENERAL PUBLIC BUILDINGS . .	161.7	7.2	154.5	26.9	6.3	20.6	38.6	7.8	30.8
INTEREST ON GENERAL DEBT . . .	467.0	193.3	273.7	111.6	49.3	62.3	247.7	187.3	60.4
OTHER GENERAL EXPENDITURE . .	813.2	109.5	703.7	159.1	65.4	93.7	215.1	52.8	162.3
INSURANCE TRUST EXPENDITURE . .	1 561.2	1 548.1	13.0	183.9	164.5	19.4	324.0	305.1	18.9
EMPLOYEE RETIREMENT	785.5	772.4	13.0	105.1	85.7	19.4	103.5	84.6	18.9
OTHER	775.7	775.7	-	78.8	78.8	-	220.5	220.5	-
LIQUOR STORES EXPENDITURE . . .	276.3	276.3	-	-	-	-	83.5	83.5	-
UTILITY EXPENDITURE	630.9	-	630.9	323.3	133.4	198.9	243.6	-	243.6

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued
(Millions of dollars)

Item	Pennsylvania			Rhode Island			South Carolina		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	18 760.9	11 574.9	10 633.9	1 667.3	1 171.1	1 677.0	4 192.9	3 007.3	1 915.3
INTERGOVERNMENTAL EXPENDITURE . .	58.8	3 239.3	267.6	5.4	186.1	.1	-	724.7	5.1
TO FEDERAL GOVERNMENT	58.8	58.8	-	5.4	5.4	-	-	-	-
TO STATE GOVERNMENT	(1)	-	267.6	(1)	-	.1	(1)	-	5.1
TO LOCAL GOVERNMENT	(1)	3 180.4	(1)	(1)	180.7	(1)	(1)	724.7	(1)
DIRECT EXPENDITURE	18 702.0	8 335.7	10 366.3	1 662.0	985.1	676.9	4 192.9	2 282.7	1 910.2
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	15 900.9	6 370.9	9 530.0	1 471.2	827.6	643.6	3 518.7	1 793.7	1 725.0
SALARIES AND WAGES	6 354.9	1 879.0	4 475.9	651.0	299.9	351.1	1 657.9	730.3	927.6
OTHER CURRENT EXPENDITURE	6 726.2	3 692.7	3 031.5	632.4	427.4	205.0	1 323.1	822.1	501.0
CAPITAL OUTLAY	1 867.9	447.0	1 420.9	115.7	51.3	64.4	459.9	213.2	246.8
INTEREST ON GENERAL DEBT	953.9	352.1	601.7	72.2	49.1	23.1	77.8	28.1	49.7
GENERAL EXPENDITURE BY FUNCTION, TOTAL	15 900.9	6 370.9	9 530.0	1 471.2	827.6	643.6	3 518.7	1 793.7	1 725.0
EDUCATION SERVICES:									
EDUCATION	5 601.1	1 253.6	4 347.5	502.0	181.5	320.5	1 507.4	627.3	880.1
LOCAL SCHOOLS	4 234.0	13.1	4 220.8	320.5	-	320.5	919.3	40.0	879.2
SALARIES AND WAGES	2 660.2	-	2 660.2	231.1	-	231.1	613.4	16.5	596.9
INSTITUTIONS OF HIGHER EDUCATION	812.1	685.4	126.7	123.0	123.0	-	462.1	461.3	.8
SALARIES AND WAGES	448.9	375.4	73.5	78.6	78.6	-	236.3	236.3	-
OTHER EDUCATION	559.1	559.1	-	58.5	58.5	-	126.0	126.0	-
LIBRARIES	44.2	2.6	41.6	6.0	.8	5.2	13.5	1.0	12.6
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	2 637.4	2 299.8	337.6	252.8	236.4	16.4	309.4	301.9	7.5
HEALTH AND HOSPITALS	1 108.0	691.3	416.7	116.1	114.1	2.0	502.1	270.4	231.6
SALARIES AND WAGES	506.0	437.4	68.6	61.4	61.0	.5	270.6	165.5	105.1
SOCIAL INSURANCE ADMINISTRATION	116.9	116.9	-	14.0	14.0	-	25.3	25.3	-
VETERANS' SERVICES	-	-	-	.1	.1	-	.3	.3	-
TRANSPORTATION:									
HIGHWAYS	1 046.3	645.6	400.6	74.1	42.9	31.2	256.6	210.4	46.2
CAPITAL OUTLAY	373.2	274.0	99.2	32.0	24.5	7.5	123.2	112.1	11.1
AIRPORTS	59.8	5.8	54.0	4.2	4.2	-	11.0	1.2	9.8
OTHER	24.6	-	24.6	1.2	-	1.2	21.9	20.4	1.5
PUBLIC SAFETY:									
POLICE PROTECTION	576.0	126.2	449.8	48.0	8.5	39.6	108.2	30.3	77.9
SALARIES AND WAGES	456.1	89.5	366.6	36.8	5.0	31.8	67.3	18.0	49.2
FIRE PROTECTION	158.7	-	158.7	36.7	-	36.7	30.3	-	30.3
SALARIES AND WAGES	118.2	-	118.2	28.0	-	28.0	20.3	-	20.3
CORRECTIONS	229.1	106.4	122.7	25.8	25.8	-	64.6	56.6	8.0
PROTECTIVE INSPECTION AND REGULATION	86.2	62.8	23.3	10.3	8.2	2.1	23.9	20.8	3.1
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	329.4	165.3	164.1	25.5	15.4	10.1	102.1	68.5	33.6
SEWERAGE	450.0	9.0	471.0	42.5	3.0	39.5	66.3	-	66.3
SANITATION OTHER THAN SEWERAGE	152.1	-	152.1	10.2	-	10.2	40.4	-	40.4
HOUSING AND URBAN RENEWAL	284.9	2.9	282.0	32.6	2.0	30.6	27.5	1.5	26.1
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	274.4	129.8	144.6	26.4	17.3	9.1	63.8	31.4	32.4
GENERAL CONTROL	337.8	87.2	250.6	34.0	24.4	9.6	97.0	25.4	42.2
GENERAL PUBLIC BUILDINGS	124.9	14.6	110.3	13.6	6.9	6.7	35.0	8.3	26.7
INTEREST ON GENERAL DEBT	953.9	352.1	601.7	72.2	49.1	23.1	77.8	28.1	49.7
OTHER GENERAL EXPENDITURE	1 275.2	298.8	976.4	122.9	73.0	49.9	163.3	64.5	98.9
INSURANCE TRUST EXPENDITURE	1 691.1	1 528.5	162.6	150.2	139.2	11.0	173.1	172.2	.9
EMPLOYEE RETIREMENT	800.3	637.7	162.6	56.6	45.7	11.0	99.0	98.1	.9
OTHER	890.8	890.8	-	93.5	93.5	-	74.1	74.1	-
LIQUOR STORES EXPENDITURE	436.3	436.3	-	-	-	-	-	-	-
UTILITY EXPENDITURE	673.7	-	673.7	40.6	18.3	22.3	501.1	316.9	184.2

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued
(Millions of dollars)

Item	South Dakota			Tennessee			Texas		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	11 119.7	641.8	4577.6	17 027.8	3 360.6	14 537.7	19 342.9	9 665.1	12 616.1
INTERGOVERNMENTAL EXPENDITURE, . .	3.3	99.7	3.3	-	866.2	4.4	-	2 929.7	8.7
TO FEDERAL GOVERNMENT,	3.3	3.3	-	-	-	-	-	-	-
TO STATE GOVERNMENT,	(1)	-	3.3	(1)	-	4.4	(1)	-	8.7
TO LOCAL GOVERNMENT,	(1)	96.4	(1)	(1)	866.2	(1)	(1)	2 929.7	(1)
DIRECT EXPENDITURE	1 116.4	542.1	574.3	7 027.8	2 494.5	4 533.3	19 342.9	6 735.5	12 607.4
GENERAL EXPENDITURE BY									
CHARACTER AND OBJECT, TOTAL . . .	988.3	518.4	469.9	5 136.3	2 240.7	2 895.6	16 616.4	6 170.5	10 445.9
SALARIES AND WAGES	382.3	164.0	218.2	2 269.1	775.9	1 493.2	7 362.3	2 140.4	5 221.9
OTHER CURRENT EXPENDITURE	406.9	250.3	156.5	1 846.9	996.3	850.6	5 290.4	2 615.7	2 674.7
CAPITAL OUTLAY	169.6	80.4	89.2	816.4	395.0	421.4	3 307.4	1 295.6	2 011.8
INTEREST ON GENERAL DEBT	29.6	23.6	5.9	203.9	73.5	130.4	686.3	118.9	537.5
GENERAL EXPENDITURE BY									
FUNCTION, TOTAL	988.3	518.4	469.9	5 136.3	2 240.7	2 895.6	16 616.4	6 170.5	10 445.9
EDUCATION SERVICES:									
EDUCATION,	383.7	136.1	247.7	1 875.1	646.5	1 228.6	6 924.6	1 725.9	5 198.8
LOCAL SCHOOLS,	247.7	-	247.7	1 228.6	-	1 228.6	4 794.9	29.7	4 767.2
SALARIES AND WAGES	148.7	-	148.7	802.7	-	802.7	3 012.7	-	3 012.7
INSTITUTIONS OF HIGHER									
EDUCATION	123.9	123.9	-	498.7	498.7	-	1 947.9	1 536.5	431.4
SALARIES AND WAGES	58.9	58.9	-	292.7	292.7	-	1 070.6	841.2	229.6
OTHER EDUCATION,	12.1	12.1	-	147.8	147.8	-	158.9	159.7	.2
LIBRARIES,	4.4	1.4	2.9	12.9	1.3	11.6	72.1	3.3	68.8
SOCIAL SERVICES AND INCOME									
MAINTENANCE:									
PUBLIC WELFARE	89.6	86.2	3.4	549.1	526.5	22.6	1 411.0	1 372.0	39.0
HEALTH AND HOSPITALS	46.5	34.5	12.0	557.8	220.5	337.2	1 566.8	749.4	837.4
SALARIES AND WAGES	24.0	18.1	5.9	303.3	180.3	123.0	820.8	414.9	405.9
SOCIAL INSURANCE ADMIN-									
ISTRATION	9.2	9.2	-	38.2	38.2	-	98.6	98.6	-
VETERANS' SERVICES . . . . .	.6	.1	-	.7	.7	-	1.1	1.1	-
TRANSPORTATION:									
HIGHWAYS	167.7	99.4	68.3	594.3	369.0	225.3	1 758.7	1 230.2	528.5
CAPITAL OUTLAY	76.3	56.1	20.3	338.4	269.2	69.2	1 218.7	985.4	233.3
AIRPORTS	9.4	-	9.1	34.7	4.3	30.4	134.4	-	134.4
OTHER,	1.0	-	1.0	4.0	-	4.0	97.5	-	97.5
PUBLIC SAFETY:									
POLICE PROTECTION,	25.1	6.4	18.8	164.4	21.1	143.4	568.6	83.2	485.4
SALARIES AND WAGES	14.8	3.7	11.1	115.7	13.3	102.5	402.4	57.0	345.5
FIRE PROTECTION,	7.7	-	7.7	89.2	-	89.2	250.9	-	250.9
SALARIES AND WAGES	4.5	-	4.5	67.2	-	67.2	193.1	-	193.1
CORRECTIONS,	8.1	6.2	1.8	96.8	74.6	22.2	203.4	114.0	89.4
PROTECTIVE INSPECTION AND									
REGULATION,	6.1	5.4	.7	26.8	20.1	6.8	83.3	55.8	27.8
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS									
AND RECREATION,	44.9	28.0	19.0	166.8	85.8	81.0	484.1	171.4	312.7
SEWERAGE	11.0	-	11.0	95.4	-	95.4	516.9	-	516.9
SANITATION OTHER THAN									
SEWERAGE,	4.1	-	4.1	68.4	-	68.4	181.6	-	181.6
HOUSING AND URBAN RENEWAL,	9.6	1.3	8.3	73.2	-	73.2	156.8	-	156.8
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	30.1	15.1	15.0	80.9	34.4	46.2	303.8	107.6	196.1
GENERAL CONTROL,	23.4	14.4	8.8	122.0	38.4	83.5	307.3	62.1	245.2
GENERAL PUBLIC BUILDINGS	5.4	1.2	4.2	44.6	14.7	30.0	109.5	13.2	96.4
INTEREST ON GENERAL DEBT	29.6	23.6	5.9	203.9	73.5	130.4	686.3	118.9	537.5
OTHER GENERAL EXPENDITURE,	69.5	49.2	20.3	237.1	70.8	166.3	708.7	263.8	445.0
INSURANCE TRUST EXPENDITURE,	24.5	23.7	.8	296.5	253.8	42.7	817.7	844.9	52.8
EMPLOYEE RETIREMENT,	33.7	13.0	.8	166.3	123.6	42.7	444.3	391.5	52.8
OTHER,	10.8	-	-	130.2	130.2	-	173.4	173.4	-
LIQUOR STORES EXPENDITURE,	15.4	-	15.4	-	-	-	-	-	-
UTILITY EXPENDITURE,	88.3	-	88.3	1 595.0	-	1 595.0	2 108.8	-	2 108.8

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued
(Millions of dollars)

Item	Utah			Vermont			Virginia		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	12 190.0	1 464.3	1 143.5	1846.0	616.8	1331.2	17 822.6	4 876.0	14 070.0
INTERGOVERNMENTAL EXPENDITURE . .	.4	415.1	3.1	4.5	106.4	-	-	1 113.6	9.8
TO FEDERAL GOVERNMENT . . . . .	.4	.4	-	4.5	4.5	-	-	-	-
TO STATE GOVERNMENT	(1)	-	3.1	(1)	-	-	(1)	-	9.8
TO LOCAL GOVERNMENT	(1)	414.7	(1)	(1)	102.0	(1)	(1)	1 113.6	(1)
DIRECT EXPENDITURE	2 189.7	1 049.3	1 140.4	841.5	510.3	331.2	7 822.6	3 762.4	4 060.2
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	1 947.7	916.8	1 030.9	744.4	449.6	294.8	7 034.5	3 348.9	3 685.6
SALARIES AND WAGES	825.1	329.8	495.3	276.4	129.3	147.0	3 140.9	1 221.5	1 919.4
OTHER CURRENT EXPENDITURE	725.9	416.9	309.0	338.6	231.6	107.0	2 470.3	1 414.8	1 055.5
CAPITAL OUTLAY	351.9	151.6	200.3	96.6	61.8	34.8	1 195.3	629.4	566.0
INTEREST ON GENERAL DEBT	44.8	18.5	26.3	32.8	26.9	5.9	228.1	83.3	144.8
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 247.7	916.8	1 030.9	744.4	449.6	294.8	7 034.5	3 348.9	3 685.6
EDUCATION SERVICES:									
EDUCATION	955.3	328.5	606.9	301.1	121.1	180.0	2 628.0	861.2	1 766.8
LOCAL SCHOOLS	606.9	-	606.9	180.0	-	180.0	1 766.8	-	1 766.8
SALARIES AND WAGES	308.4	-	308.4	109.8	-	109.8	1 220.7	-	1 220.7
INSTITUTIONS OF HIGHER EDUCATION	302.7	302.7	-	98.8	98.8	-	751.4	751.4	-
SALARIES AND WAGES	154.4	154.4	-	45.4	45.4	-	476.2	476.2	-
OTHER EDUCATION	25.8	25.8	-	22.3	22.3	-	109.9	109.9	-
LIBRARIES	11.4	2.2	9.2	2.3	1.0	1.3	34.0	3.1	30.9
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	180.5	176.6	3.9	91.3	91.0	.3	656.9	481.4	175.5
HEALTH AND HOSPITALS	135.0	96.0	39.0	39.3	38.2	1.1	609.4	492.5	116.9
SALARIES AND WAGES	62.2	39.9	22.3	16.8	16.5	.3	302.8	259.5	43.3
SOCIAL INSURANCE ADMINISTRATION	17.9	17.9	-	7.0	7.0	-	34.3	34.3	-
VETERANS' SERVICES . . . . .	.1	.1	-	.1	.1	-	1.1	1.1	-
TRANSPORTATION:									
HIGHWAYS	192.1	138.2	53.9	88.5	53.5	35.0	922.0	785.9	136.0
CAPITAL OUTLAY	114.7	99.8	14.9	32.8	27.9	4.9	535.5	490.3	45.2
AIRPORTS	15.2	.6	14.7	3.4	1.1	2.2	18.1	1.4	16.7
OTHER . . . . .	.1	-	.1	1.7	-	1.7	19.7	16.2	3.5
PUBLIC SAFETY:									
POLICE PROTECTION	62.9	11.1	51.9	17.2	8.4	8.7	219.3	47.7	171.6
SALARIES AND WAGES	44.3	7.4	36.9	11.4	5.4	6.0	153.9	26.1	127.8
FIRE PROTECTION	24.4	-	24.4	7.3	-	7.3	97.9	-	97.9
SALARIES AND WAGES	17.2	-	17.2	4.2	-	4.2	73.0	-	73.0
CORRECTIONS	25.2	19.3	5.9	11.6	11.6	-	161.9	115.5	46.4
PROTECTIVE INSPECTION AND REGULATION	13.5	10.5	3.0	4.2	4.0	.2	48.7	33.3	15.3
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	89.5	44.7	44.8	27.4	23.5	3.9	167.7	66.3	101.3
SEWERAGE	26.1	-	26.1	9.8	.1	9.7	228.0	7.8	220.1
SANITATION OTHER THAN SEWERAGE	14.0	-	14.0	1.5	-	1.5	67.8	-	67.8
HOUSING AND URBAN RENEWAL	6.1	.8	3.3	5.0	3.1	1.9	82.9	4.4	78.5
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	42.3	20.7	21.6	20.2	10.8	9.4	135.3	59.6	75.7
GENERAL CONTROL	38.9	15.2	23.8	14.2	11.1	3.1	148.9	48.9	98.0
GENERAL PUBLIC BUILDINGS	12.6	1.3	11.3	7.9	6.7	1.2	102.3	37.1	65.2
INTEREST ON GENERAL DEBT	44.8	18.5	26.3	32.8	26.9	5.9	228.1	83.3	144.8
OTHER GENERAL EXPENDITURE	61.8	14.7	47.0	50.6	30.3	20.3	424.3	167.8	256.5
INSURANCE TRUST EXPENDITURE	97.0	97.0	-	32.7	32.3	.4	262.0	238.3	23.7
EMPLOYEE RETIREMENT	37.6	37.6	-	14.6	14.1	.4	163.7	140.1	23.7
OTHER	59.4	59.4	-	18.1	18.1	-	98.3	98.3	-
LIQUOR STORES EXPENDITURE	35.5	35.5	-	28.5	28.5	-	175.1	175.1	-
UTILITY EXPENDITURE	109.5	-	109.5	35.9	-	35.9	351.0	-	351.0

See footnotes at end of table.

Table 12. State and Local Government Expenditure by Function and Level of Government,
by State: 1978-79—Continued
(Millions of dollars)

Item	Washington			West Virginia			Wisconsin			Wyoming		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	9 060.4	4 860.0	5 570.7	5 003.9	2 423.7	11 120.2	8 326.6	5 381.0	13 319.4	995.7	633.2	1571.6
INTERGOVERNMENTAL EXPENDITURE . .	22.5	1 349.5	43.2	-	539.8	.2	19.0	2 390.9	1.9	.2	207.5	1.9
TO FEDERAL GOVERNMENT	22.5	22.5	-	-	-	-	19.0	19.0	-	.2	.2	-
TO STATE GOVERNMENT	(1)	-	43.2	(1)	-	.2	(1)	-	1.9	(1)	-	1.9
TO LOCAL GOVERNMENT	(1)	1 327.1	(1)	(1)	539.8	(1)	(1)	2 371.9	(1)	(1)	207.4	(1)
DIRECT EXPENDITURE	9 037.9	3 510.5	5 527.5	3 003.9	1 883.9	1 119.9	8 307.6	2 990.1	5 317.5	995.5	425.7	569.9
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	6 426.0	2 826.0	3 600.0	2 621.1	1 539.2	1 082.0	7 627.1	2 641.6	4 985.5	891.5	360.2	531.3
SALARIES AND WAGES	2 779.2	959.2	1 820.0	1 039.4	454.7	584.7	3 185.2	886.9	2 298.3	353.5	122.3	231.2
OTHER CURRENT EXPENDITURE	2 214.1	1 201.3	1 012.8	938.7	640.5	298.2	3 407.5	1 372.7	2 034.8	276.0	113.6	162.4
CAPITAL OUTLAY	1 238.1	594.9	643.2	521.8	370.9	150.9	804.4	277.1	527.3	223.9	115.7	108.2
INTEREST ON GENERAL DEBT	194.6	70.6	124.0	121.3	73.1	48.2	229.9	104.9	125.0	38.1	8.6	29.5
GENERAL EXPENDITURE BY FUNCTION, TOTAL	6 426.0	2 826.0	3 600.0	2 621.1	1 539.2	1 082.0	7 627.1	2 641.6	4 985.5	891.5	360.2	531.3
EDUCATION SERVICES:												
EDUCATION	2 631.6	988.2	1 643.4	980.5	305.2	675.3	2 994.0	835.1	2 158.9	342.9	75.9	267.0
LOCAL SCHOOLS	1 760.4	117.0	1 643.4	675.3	-	675.3	1 951.3	-	1 951.3	238.7	-	238.7
SALARIES AND WAGES	1 076.1	-	1 076.1	440.0	-	440.0	1 161.7	-	1 161.7	127.4	-	127.4
INSTITUTIONS OF HIGHER EDUCATION	775.4	775.4	-	255.0	255.0	-	915.4	707.8	207.7	94.6	66.3	28.3
SALARIES AND WAGES	437.4	437.4	-	141.5	141.5	-	513.4	406.2	107.3	58.6	44.0	14.6
OTHER EDUCATION	95.9	95.9	-	50.3	50.3	-	127.3	127.3	-	9.6	9.6	-
LIBRARIES	42.6	6.9	35.7	11.6	5.2	6.3	35.8	1.9	33.9	5.6	.7	5.0
SOCIAL SERVICES AND INCOME MAINTENANCE:												
PUBLIC WELFARE	555.5	503.2	2.3	219.8	218.0	1.8	1 133.8	680.1	453.7	37.5	33.0	2.5
HEALTH AND HOSPITALS	382.7	188.4	194.2	177.9	105.7	72.3	583.0	211.1	371.9	81.7	24.2	57.5
SALARIES AND WAGES	172.1	93.3	78.8	93.5	56.4	37.1	279.2	112.8	166.4	43.0	13.9	29.1
SOCIAL INSURANCE ADMINISTRATION	43.1	43.1	-	16.9	16.9	-	40.5	40.5	-	7.4	7.4	-
VETERANS' SERVICES	1.1	1.1	-	.6	.6	-	4.5	4.5	-	-	-	-
TRANSPORTATION:												
HIGHWAYS	711.0	465.8	245.2	496.6	474.3	22.3	763.3	247.9	515.3	149.7	112.2	37.5
CAPITAL OUTLAY	425.7	345.2	80.5	308.2	302.5	5.7	321.6	170.6	151.1	106.8	91.4	15.4
AIRPORTS	29.5	-	29.5	7.2	-	7.2	33.2	14.8	18.5	8.9	-	8.9
OTHER	187.0	-	187.0	3.8	-	3.8	10.2	-	10.2	3.9	-	3.9
PUBLIC SAFETY:												
POLICE PROTECTION	194.9	35.6	159.3	50.3	19.2	31.1	249.1	21.0	228.1	27.2	6.3	21.0
SALARIES AND WAGES	143.5	22.9	120.6	35.8	11.5	24.4	192.2	14.3	177.9	15.5	2.9	12.6
FIRE PROTECTION	110.1	-	110.1	21.4	-	21.4	109.0	-	109.0	7.1	-	7.1
SALARIES AND WAGES	76.2	-	76.2	15.1	-	15.1	80.5	-	80.5	4.3	-	4.3
CORRECTIONS	125.8	82.6	43.2	19.5	15.2	4.3	105.4	81.3	24.0	14.9	13.2	1.7
PROTECTIVE INSPECTION AND REGULATION	55.1	38.8	16.3	12.6	11.4	1.2	39.7	28.2	11.5	4.2	3.6	.6
ENVIRONMENT AND HOUSING:												
NATURAL RESOURCES, PARKS AND RECREATION	315.4	165.2	150.2	79.4	52.4	27.0	228.5	93.4	135.1	43.6	23.4	20.2
SEWERAGE	160.8	.6	160.2	31.8	.1	31.6	189.1	6.1	183.0	10.4	-	10.4
SANITATION OTHER THAN SEWERAGE	56.8	-	56.8	13.7	-	13.7	66.0	-	66.0	5.1	-	5.1
HOUSING AND URBAN RENEWAL	44.6	-	44.6	25.5	7.9	17.6	47.9	2.2	45.8	3.7	2.5	1.2
GOVERNMENTAL ADMINISTRATION:												
FINANCIAL ADMINISTRATION	141.5	58.3	83.2	41.8	28.8	13.0	180.3	66.9	113.4	22.3	12.7	9.6
GENERAL CONTROL	141.0	34.9	106.1	51.7	29.1	22.7	156.3	48.4	107.8	22.3	8.8	13.5
GENERAL PUBLIC BUILDINGS	10.0	6.7	3.4	21.2	5.0	16.1	68.8	23.6	45.2	10.0	5.0	5.0
INTEREST ON GENERAL DEBT	194.6	70.6	124.0	121.3	73.1	48.2	229.9	104.9	125.0	38.1	8.6	29.5
OTHER GENERAL EXPENDITURE	291.2	86.0	205.3	216.1	171.0	45.1	358.7	129.7	229.1	44.9	20.7	24.2
INSURANCE TRUST EXPENDITURE	575.6	525.3	50.3	289.6	285.9	3.7	387.7	348.5	39.2	41.9	41.8	.1
EMPLOYEE RETIREMENT	256.1	205.8	50.3	93.5	89.8	3.7	177.8	138.6	39.2	13.3	13.2	.1
OTHER	319.5	319.5	-	196.1	196.1	-	209.9	209.9	-	28.6	28.6	-
LIQUOR STORES EXPENDITURE	159.2	159.2	-	58.9	58.9	-	-	-	-	23.7	23.7	-
UTILITY EXPENDITURE	1 877.2	-	1 877.2	34.2	-	34.2	292.9	-	292.9	38.4	-	38.4

Notes: Because of rounding, detail may not add to totals. Local government amounts are subject to sampling variation; see text.

- Represents zero or rounds to zero.

*Net of duplicative intergovernmental transactions; see text.

Table 13. Governmental Expenditure for Capital Outlay, by Function and Level of Government:
1978-79

(Millions of dollars)

Function	Total capital outlay					Construction expenditure only				
	All govern- ments	Federal Govern- ment	State and local governments			All govern- ments	Federal Govern- ment	State and local governments		
			Total	State	Local			Total	State	Local
ALL FUNCTIONS.	93 156	39 960	53 196	19 124	34 072	51 734	8 408	43 326	15 930	27 396
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS.	29 502	29 502	-	-	-	2 363	2 363	-	-	-
SPACE RESEARCH AND TECHNOLOGY.	236	236	-	-	-	146	146	-	-	-
EDUCATION.	9 568	63	9 505	2 911	6 593	6 555	28	6 527	1 940	4 586
LOCAL SCHOOLS.	6 370	-	6 370	287	6 083	4 504	-	4 504	266	4 238
INSTITUTIONS OF HIGHER EDUCATION.	2 781	-	2 781	2 271	510	1 750	-	1 750	1 401	348
OTHER.	416	63	353	353	-	301	28	273	273	-
HIGHWAYS.	15 693	126	15 567	11 765	3 801	14 008	123	13 885	10 688	3 197
HEALTH AND HOSPITALS.	2 563	579	1 984	912	1 072	1 819	303	1 516	728	788
SEWERAGE.	5 619	-	5 619	204	5 415	5 353	-	5 353	203	5 151
PARKS AND RECREATION.	2 666	875	1 791	438	1 353	1 606	371	1 235	265	970
NATURAL RESOURCES.	6 706	5 986	720	387	334	4 498	4 042	456	189	268
HOUSING AND URBAN RENEWAL.	2 030	345	1 685	48	1 637	1 365	-	1 365	47	1 319
AIR TRANSPORTATION.	1 204	238	966	146	820	884	39	845	139	706
WATER TRANSPORT AND TERMINALS.	1 116	557	559	134	425	1 040	542	498	118	380
UTILITIES.	8 357	-	8 357	554	7 802	7 213	-	7 213	503	6 710
WATER SUPPLY.	2 701	-	2 701	29	2 671	2 324	-	2 324	29	2 295
ELECTRIC POWER.	3 943	-	3 943	396	3 547	3 690	-	3 690	381	3 309
TRANSIT.	1 618	-	1 618	129	1 488	1 118	-	1 118	93	1 025
GAS SUPPLY.	96	-	96	-	96	81	-	81	-	81
OTHER FUNCTIONS.	7 896	1 483	6 443	1 624	4 820	4 883	451	4 432	1 112	3 321

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variations; see text.

- Represents zero or rounds to zero.

Table 14. State and Local Government Expenditure for Capital Outlay, by Function and State:

1978-79

(Millions of dollars)

State	Total	General expenditure for capital outlay						Utilities		
		All general government functions ¹	Education			Highways	Health and hospitals	Sewerage	Water supply systems	Other (electric, gas supply, transit systems)
			Total ¹	Local schools	Institutions of higher education					
UNITED STATES, TOTAL . . .	53 196.0	44 827.9	9 504.6	6 370.1	2 781.1	15 566.5	1 983.6	5 619.0	2 700.7	5 657.2
ALABAMA	709.3	670.9	189.8	122.5	62.2	260.6	33.3	39.9	41.2	26.9
ALASKA	447.8	410.8	115.2	83.8	28.1	111.5	1.1	26.6	10.5	26.5
ARIZONA	1 128.1	689.0	205.4	156.6	47.6	253.4	8.5	30.2	38.0	401.1
ARKANSAS	425.4	388.9	65.1	64.5	19.7	164.9	18.8	15.3	22.7	13.8
CALIFORNIA	4 195.5	3 510.0	625.9	364.5	251.0	852.6	111.2	562.2	319.7	361.8
COLORADO	948.8	683.1	207.2	153.6	53.5	209.4	24.2	64.7	121.4	144.3
CONNECTICUT	519.1	478.8	72.6	40.1	9.6	138.8	19.0	119.5	10.2	30.0
DELAWARE	104.8	100.2	25.8	7.8	13.5	32.0	1.7	11.5	3.0	1.6
DISTRICT OF COLUMBIA	467.4	144.9	30.0	10.5	19.5	27.6	17.3	32.4	8.1	314.3
FLORIDA	2 206.4	2 024.8	457.4	294.7	157.3	648.7	61.0	261.2	109.2	72.4
GEORGIA	1 656.6	1 232.6	260.8	166.0	93.1	475.7	57.2	74.7	68.5	355.5
HAWAII	316.5	287.3	55.1	30.5	24.2	79.1	16.8	23.2	25.2	6.1
IDAHO	2 211.2	194.2	55.2	35.9	14.9	89.0	6.8	6.3	15.7	1.3
ILLINOIS	2 340.2	2 119.1	399.8	293.5	56.0	758.3	53.8	408.9	114.7	106.8
INDIANA	841.5	778.7	202.9	131.3	60.5	325.5	27.4	80.1	26.5	36.3
IOWA	735.2	677.8	130.1	74.8	51.7	342.9	33.6	45.9	21.9	35.0
KANSAS	712.3	619.7	161.8	108.1	53.4	239.8	64.3	31.6	40.8	51.9
KENTUCKY	1 146.8	1 099.0	243.4	136.1	90.3	598.1	14.6	91.7	28.9	19.0
LOUISIANA	882.4	844.8	173.8	92.3	73.6	321.0	51.8	37.1	25.0	12.6
MAINE	206.5	180.3	29.5	23.6	4.5	61.3	9.1	19.6	25.8	.4
MARYLAND	1 226.3	1 156.7	182.9	115.3	65.9	331.5	49.9	116.4	67.9	1.5
MASSACHUSETTS	1 377.2	943.3	161.3	116.1	34.9	239.3	50.4	206.8	53.7	380.3
MICHIGAN	1 844.1	1 730.5	347.7	230.0	117.6	537.8	118.1	236.3	77.5	36.2
MINNESOTA	1 070.8	942.2	184.4	127.1	54.5	404.5	29.7	128.8	41.6	45.4
MISSISSIPPI	453.3	436.3	80.0	49.9	27.4	209.4	25.8	6.0	12.3	4.6
MISSOURI	859.0	786.6	111.2	85.4	22.4	389.4	29.5	87.0	27.0	45.3
MONTANA	247.9	242.4	44.8	37.0	7.4	109.6	22.0	8.9	5.3	.1
NEBRASKA	798.8	415.7	80.2	50.7	27.8	191.7	8.1	27.4	23.5	359.6
NEVADA	287.6	245.0	37.8	29.7	8.0	90.1	18.1	28.8	41.6	1.0
NEW HAMPSHIRE	152.9	148.6	23.2	20.3	2.8	72.6	12.5	5.0	3.1	-
NEW JERSEY	1 346.7	1 295.9	190.0	140.0	48.4	306.6	89.4	311.5	32.2	18.7
NEW MEXICO	384.7	353.7	87.4	54.4	29.1	152.4	11.7	23.6	26.4	4.6
NEW YORK	3 861.2	3 291.6	509.1	291.7	109.7	985.2	143.7	634.5	109.6	480.0
NORTH CAROLINA	1 427.0	1 048.0	195.6	126.7	71.3	440.7	49.2	76.3	85.0	294.0
NORTH DAKOTA	227.3	210.5	32.6	21.7	9.8	117.4	2.5	16.3	13.3	3.5
OHIO	2 131.7	2 031.4	343.6	217.1	134.2	586.2	154.2	417.3	72.8	26.8
OKLAHOMA	708.5	592.5	169.3	124.6	39.0	200.8	10.5	54.5	50.3	65.7
OREGON	707.0	639.0	171.0	113.9	57.0	179.4	8.1	73.2	47.8	19.9
PENNSYLVANIA	1 986.0	1 867.9	328.3	241.1	80.5	373.2	170.4	294.7	73.6	43.8
RHODE ISLAND	128.9	115.7	6.8	3.1	3.2	32.0	5.7	29.9	5.8	7.5
SOUTH CAROLINA	659.8	459.9	166.6	103.5	61.5	123.2	25.7	43.4	31.2	168.6
SOUTH DAKOTA	216.5	169.6	44.9	31.7	12.7	76.3	2.6	7.2	11.1	35.8
TENNESSEE	981.5	816.4	205.8	142.4	41.5	338.4	36.8	50.2	75.3	89.8
TEXAS	4 109.2	3 307.4	981.2	737.6	240.4	1 218.7	127.3	371.9	403.3	398.5
UTAH	384.8	351.9	139.3	115.8	23.2	114.7	19.8	13.0	22.8	10.0
VERMONT	107.3	98.6	28.9	13.2	15.6	32.8	.9	5.6	5.1	5.4
VIRGINIA	1 301.4	1 193.3	215.7	154.7	59.7	535.5	49.8	140.4	93.4	10.2
WASHINGTON	2 389.1	1 238.1	331.4	264.1	65.7	425.7	32.5	102.3	62.5	1 087.3
WEST VIRGINIA	527.6	521.8	142.0	76.0	40.1	308.2	7.9	15.0	4.4	1.2
WISCONSIN	845.8	804.4	178.5	102.1	75.5	321.6	34.1	80.2	27.1	14.3
WYOMING	242.0	223.9	52.7	42.8	9.9	106.8	5.0	4.3	17.5	.6

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Including amounts for categories not shown separately.

Table 15. Governmental Expenditure for Salaries and Wages, by Function: 1978-79

Function	Amount (millions of dollars)			Percent		
	Federal Government	State governments	Local governments	Federal Government	State governments	Local governments
ALL FUNCTIONS.	78 415	143 080	105 083	100.0	100.0	100.0
EDUCATION.	491	16 005	56 407	0.6	37.2	53.7
LOCAL.	(NA)	286	53 317	(NA)	.7	50.7
INSTITUTIONS OF HIGHER EDUCATION	(NA)	14 516	3 090	(NA)	33.7	2.9
OTHER.	491	1 203	-	.6	2.8	-
FUNCTIONS OTHER THAN EDUCATION	77 924	27 075	48 676	99.4	62.8	46.3
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	42 356	-	-	54.0	-	-
POSTAL SERVICE	12 314	-	-	15.7	-	-
SPACE RESEARCH AND TECHNOLOGY.	760	-	-	1.0	-	-
VETERANS' SERVICES	437	(¹)	(¹)	0.6	(¹)	(¹)
HIGHWAYS	121	3 148	3 330	0.2	7.3	3.2
PUBLIC WELFARE	213	2 163	2 193	0.3	5.0	2.1
HOSPITALS.	2 608	6 432	5 498	3.3	14.9	5.2
HEALTH	1 822	1 446	1 660	2.3	3.4	1.6
POLICE PROTECTION.	1 149	1 223	7 884	1.5	2.8	7.5
LOCAL FIRE PROTECTION.	(NA)	-	3 826	(NA)	-	3.6
SEWERAGE	(NA)	66	1 294	(NA)	.2	1.2
SANITATION OTHER THAN SEWERAGE	(NA)	-	1 463	(NA)	-	1.4
PARKS AND RECREATION	371	377	2 022	.5	.9	1.9
NATURAL RESOURCES.	5 229	1 988	335	6.7	4.6	.3
CORRECTION	213	2 076	1 212	.3	4.8	1.2
FINANCIAL ADMINISTRATION	2 141	1 634	2 022	2.7	3.8	1.9
GENERAL CONTROL.	989	1 692	3 333	1.3	3.9	3.2
WATER SUPPLY UTILITIES	(NA)	8	1 619	(NA)	-	1.5
ELECTRIC POWER UTILITIES	(NA)	36	1 056	(NA)	.1	1.0
TRANSIT UTILITIES.	(NA)	396	2 511	(NA)	.9	2.4
ALL OTHER.	7 201	4 389	7 418	9.2	10.2	7.0

Note: Because of rounding, detail may not add to totals. Statistics for local government finances are subject to sampling variation; see text.

- Represents zero or rounds to zero. NA Not applicable.

¹Excluding amounts for force account construction. ²Excludes amounts for veterans' health services (\$702 million in 1978-79 and \$664 million in 1977-78), included at "Health." Also excludes amounts for veterans' hospital care (\$2,340 million in 1978-79 and \$2,216 million in 1977-78), included at "Hospitals." ³Not compiled.

Table 16. Indebtedness and Debt Transactions of State and Local Governments: 1978-79

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL ¹	304 103	111 740	192 363	1 381.66
LONG-TERM.	292 302	109 449	182 853	1 328.05
FULL FAITH AND CREDIT.	145 385	48 286	97 100	660.54
NONGUARANTEED.	146 917	61 164	85 753	667.50
SHORT-TERM	11 801	2 291	9 510	53.62
NET LONG-TERM DEBT OUTSTANDING	248 536	61 238	167 298	1 129.20
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS.	44 513	7 642	36 071	202.24
HIGHER EDUCATION	14 954	13 459	1 495	67.94
UTILITIES.	49 591	4 321	45 270	832.56
ALL OTHER.	183 245	84 027	99 217	832.56
LONG-TERM DEBT ISSUED.	42 085	16 903	25 181	191.21
LONG-TERM DEBT RETIRED	27 056	7 974	19 082	122.93

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

¹Adjusted to exclude refunding transactions no longer carried in State and local records. See text page 9.

Table 17. Cash and Security Holdings of State and Local Governments by Purpose and Type of Asset: 1978-79

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	362 359	241 644	120 715	1 646.36
INSURANCE TRUST SYSTEMS, TOTAL	179 597	144 422	35 175	815.98
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	11 341	11 314	57	51.53
OTHER CASH AND DEPOSITS	3 667	2 225	1 441	16.66
SECURITIES	164 589	130 883	33 706	747.80
FEDERAL	27 831	22 694	4 837	125.08
U.S. TREASURY	14 902	11 949	2 953	67.71
FEDERAL AGENCY	12 628	10 744	1 884	57.37
STATE AND LOCAL GOVERNMENT SECURITIES	4 652	1 146	3 505	21.14
OTHER SECURITIES	132 407	107 043	25 364	601.58
BY PURPOSE OF HOLDINGS:				
UNEMPLOYMENT COMPENSATION	11 387	11 359	28	51.74
EMPLOYEE RETIREMENT	159 651	124 505	35 146	725.36
WORKMENS COMPENSATION	7 781	7 781	-	35.35
OTHER INSURANCE TRUST SYSTEMS	776	776	-	3.53
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	182 763	97 222	85 541	830.37
BY TYPE OF HOLDING:				
CASH AND DEPOSITS	81 471	28 498	52 973	370.16
SECURITIES	101 292	68 724	32 568	460.21
FEDERAL	44 753	23 366	21 397	203.33
U.S. TREASURY	41 193	20 694	20 499	187.18
FEDERAL AGENCY	3 560	2 662	898	16.17
STATE AND LOCAL GOVERNMENT SECURITIES	5 596	4 192	1 404	25.42
OTHER SECURITIES	50 943	41 176	9 767	231.45
BY PURPOSE OF HOLDING:				
LONG-TERM DEBT OFFSETS	43 666	28 111	15 555	198.39
BOND FUNDS	33 231	12 760	20 470	150.98
OTHER FUNDS	105 866	56 350	29 516	480.98

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero rounds to zero.

Table 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1978-79

(Millions of dollars)

Item	United States			Alabama			Alaska		
	Total	State governments	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	304 102.9	111 739.9	192 362.9	3 948.7	1 053.4	2 895.3	3 718.0	1 362.5	2 355.5
LONG-TERM	292 302.1	109 449.1	182 853.0	3 819.5	1 053.4	2 766.1	3 693.0	1 337.5	2 355.5
FULL FAITH AND CREDIT	145 385.3	48 285.6	97 099.6	1 158.6	124.0	1 034.6	1 402.1	670.5	731.6
NONGUARANTEED	145 916.8	61 163.5	85 753.3	2 660.9	929.4	1 731.5	2 290.9	667.0	1 623.9
SHORT-TERM	11 800.8	2 290.8	9 509.9	129.2	-	129.2	25.0	25.0	-
LONG-TERM DEBT ISSUED	42 084.5	16 903.2	25 181.4	611.4	111.1	500.3	592.5	271.5	320.9
LONG-TERM DEBT RETIRED	27 056.2	7 973.8	19 082.4	463.6	57.6	406.0	149.0	41.4	107.5
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	362 359.1	241 643.7	120 715.4	3 479.7	2 321.9	1 157.8	2 993.7	2 386.2	607.5
INSURANCE TRUST SYSTEMS	179 596.6	144 421.9	35 174.7	1 778.9	1 482.5	181.0	639.0	633.4	5.6
OTHER THAN INSURANCE TRUST SYSTEMS	182 762.5	97 221.8	85 540.7	1 700.8	724.0	976.8	2 354.7	1 752.8	601.9
Arizona									
Arkansas									
California									
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 394.4	96.2	3 298.2	1 366.2	244.3	1 121.9	22 340.1	7 676.1	14 664.0
LONG-TERM	3 370.4	96.2	3 274.2	1 332.5	244.3	1 088.3	21 988.8	7 551.1	14 437.6
FULL FAITH AND CREDIT	1 388.3	-	1 388.3	437.6	-	437.6	14 320.1	6 034.7	8 285.3
NONGUARANTEED	1 982.1	96.2	1 885.9	894.9	244.3	650.6	7 668.7	1 516.4	6 152.3
SHORT-TERM	24.0	-	24.0	33.7	-	33.7	351.3	125.0	226.3
LONG-TERM DEBT ISSUED	679.8	-	679.8	147.6	76.8	70.8	1 792.5	852.7	939.8
LONG-TERM DEBT RETIRED	442.7	1.8	440.8	80.5	7.2	73.3	1 625.0	360.3	1 264.7
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 695.8	2 874.6	1 821.2	1 752.0	1 298.7	453.3	52 427.6	33 674.7	18 752.9
INSURANCE TRUST SYSTEMS	2 347.4	2 189.3	158.1	772.0	749.2	22.8	31 589.9	23 669.5	7 920.5
OTHER THAN INSURANCE TRUST SYSTEMS	2 348.4	685.3	1 663.1	980.0	549.5	430.6	20 837.7	10 005.2	10 832.5
Colorado									
Connecticut									
Delaware									
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 000.3	426.2	2 574.1	5 496.0	3 591.0	1 905.0	1 297.6	855.0	442.6
LONG-TERM	2 962.2	421.8	2 540.4	5 096.2	3 570.9	1 525.4	1 268.1	848.9	419.3
FULL FAITH AND CREDIT	1 483.1	-	1 483.1	3 507.8	2 291.5	1 216.3	671.0	416.1	254.8
NONGUARANTEED	1 479.1	421.8	1 057.3	1 588.4	1 279.4	309.0	597.2	432.7	164.4
SHORT-TERM	38.1	4.4	33.7	399.7	20.1	379.7	29.5	6.1	23.4
LONG-TERM DEBT ISSUED	709.6	140.0	569.6	578.5	488.7	89.8	194.1	153.7	40.4
LONG-TERM DEBT RETIRED	432.9	42.6	390.3	365.4	229.6	135.8	83.8	65.6	18.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	5 039.6	3 144.2	1 895.4	3 817.4	2 956.8	860.5	733.6	588.8	144.8
INSURANCE TRUST SYSTEMS	2 558.3	2 178.2	380.0	1 801.4	1 507.2	294.2	195.8	180.7	15.1
OTHER THAN INSURANCE TRUST SYSTEMS	2 481.4	965.9	1 515.4	2 016.0	1 449.6	566.3	537.8	408.1	129.7

See footnotes at end of table.

Table 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1978-79—Continued

(Millions of dollars)

Item	District of Columbia			Florida			Georgia		
	Total	State government	Local government	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	2 671.3	-	2 671.3	9 815.4	2 671.0	7 144.4	5 733.9	1 370.7	4 363.2
LONG-TERM	2 520.2	-	2 520.2	9 722.7	2 671.0	7 051.8	5 602.3	1 370.7	4 231.6
FULL FAITH AND CREDIT	1 244.6	-	1 244.6	3 273.4	634.3	2 639.1	1 548.8	498.1	1 050.8
NONGUARANTEED	1 275.5	-	1 275.5	6 449.3	2 036.7	4 412.6	4 053.5	872.7	3 180.8
SHORT-TERM	151.1	-	151.1	92.6	-	92.6	131.6	-	131.6
LONG-TERM DEBT ISSUED	100.0	-	100.0	2 312.0	397.5	1 914.5	684.9	7.4	677.5
LONG-TERM DEBT RETIRED	24.7	-	24.7	1 905.7	70.5	1 835.2	346.3	82.4	263.8
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	512.3	-	512.3	11 242.8	6 784.2	4 458.6	6 268.3	3 731.4	2 536.8
INSURANCE TRUST SYSTEMS	91.3	-	91.3	4 490.2	3 894.0	596.2	2 803.0	2 503.6	299.4
OTHER THAN INSURANCE TRUST SYSTEMS	421.0	-	421.0	6 752.6	2 890.2	3 862.4	3 465.2	1 227.8	2 237.4
Hawaii									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	2 033.2	1 696.9	336.3	504.3	220.9	283.4	13 570.4	5 717.9	7 852.5
LONG-TERM	2 004.9	1 675.8	329.1	477.4	216.3	261.1	12 463.0	5 627.2	6 835.8
FULL FAITH AND CREDIT	1 639.4	1 343.8	295.6	185.4	.9	184.5	6 450.1	2 432.4	4 017.7
NONGUARANTEED	365.5	332.0	33.4	292.0	215.4	76.5	6 013.0	3 194.8	2 818.2
SHORT-TERM	28.3	21.0	7.2	26.9	4.5	22.3	1 107.4	90.7	1 016.7
LONG-TERM DEBT ISSUED	77.1	77.1	-	110.6	77.8	32.8	1 692.5	912.3	780.2
LONG-TERM DEBT RETIRED	131.9	75.8	56.1	25.1	7.1	18.0	985.3	350.7	634.5
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	1 922.0	1 770.0	152.0	1 097.3	918.1	179.2	15 024.7	7 963.6	7 061.1
INSURANCE TRUST SYSTEMS	1 165.7	1 165.7	-	382.6	381.1	1.4	7 410.9	4 374.8	3 036.1
OTHER THAN INSURANCE TRUST SYSTEMS	756.3	604.3	152.0	714.7	536.9	177.8	7 613.8	3 588.8	4 025.0
Idaho									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 527.8	580.5	2 947.3	1 892.0	372.8	1 519.2	2 619.6	459.1	2 160.5
LONG-TERM	3 411.7	537.2	2 874.4	1 870.1	372.8	1 497.4	2 525.7	459.1	2 066.5
FULL FAITH AND CREDIT	916.8	-	916.8	810.5	-	810.5	905.0	-	905.0
NONGUARANTEED	2 494.9	537.2	1 957.6	1 059.6	372.8	686.9	1 620.6	459.1	1 161.5
SHORT-TERM	116.1	43.2	72.9	21.8	-	21.8	94.0	-	94.0
LONG-TERM DEBT ISSUED	397.8	4.0	393.7	357.4	150.0	207.4	451.2	70.4	380.8
LONG-TERM DEBT RETIRED	168.8	22.5	146.2	147.5	4.5	143.1	340.2	33.1	307.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 944.1	3 199.2	1 744.9	3 143.5	1 979.1	1 164.4	2 709.0	1 798.6	910.4
INSURANCE TRUST SYSTEMS	1 489.3	1 483.4	5.9	1 445.5	1 229.7	215.7	1 021.2	947.9	73.8
OTHER THAN INSURANCE TRUST SYSTEMS	3 454.8	1 715.8	1 739.0	1 698.0	749.4	948.7	1 687.7	851.1	836.6
Illinois									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 527.8	580.5	2 947.3	1 892.0	372.8	1 519.2	2 619.6	459.1	2 160.5
LONG-TERM	3 411.7	537.2	2 874.4	1 870.1	372.8	1 497.4	2 525.7	459.1	2 066.5
FULL FAITH AND CREDIT	916.8	-	916.8	810.5	-	810.5	905.0	-	905.0
NONGUARANTEED	2 494.9	537.2	1 957.6	1 059.6	372.8	686.9	1 620.6	459.1	1 161.5
SHORT-TERM	116.1	43.2	72.9	21.8	-	21.8	94.0	-	94.0
LONG-TERM DEBT ISSUED	397.8	4.0	393.7	357.4	150.0	207.4	451.2	70.4	380.8
LONG-TERM DEBT RETIRED	168.8	22.5	146.2	147.5	4.5	143.1	340.2	33.1	307.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 944.1	3 199.2	1 744.9	3 143.5	1 979.1	1 164.4	2 709.0	1 798.6	910.4
INSURANCE TRUST SYSTEMS	1 489.3	1 483.4	5.9	1 445.5	1 229.7	215.7	1 021.2	947.9	73.8
OTHER THAN INSURANCE TRUST SYSTEMS	3 454.8	1 715.8	1 739.0	1 698.0	749.4	948.7	1 687.7	851.1	836.6
Indiana									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 527.8	580.5	2 947.3	1 892.0	372.8	1 519.2	2 619.6	459.1	2 160.5
LONG-TERM	3 411.7	537.2	2 874.4	1 870.1	372.8	1 497.4	2 525.7	459.1	2 066.5
FULL FAITH AND CREDIT	916.8	-	916.8	810.5	-	810.5	905.0	-	905.0
NONGUARANTEED	2 494.9	537.2	1 957.6	1 059.6	372.8	686.9	1 620.6	459.1	1 161.5
SHORT-TERM	116.1	43.2	72.9	21.8	-	21.8	94.0	-	94.0
LONG-TERM DEBT ISSUED	397.8	4.0	393.7	357.4	150.0	207.4	451.2	70.4	380.8
LONG-TERM DEBT RETIRED	168.8	22.5	146.2	147.5	4.5	143.1	340.2	33.1	307.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 944.1	3 199.2	1 744.9	3 143.5	1 979.1	1 164.4	2 709.0	1 798.6	910.4
INSURANCE TRUST SYSTEMS	1 489.3	1 483.4	5.9	1 445.5	1 229.7	215.7	1 021.2	947.9	73.8
OTHER THAN INSURANCE TRUST SYSTEMS	3 454.8	1 715.8	1 739.0	1 698.0	749.4	948.7	1 687.7	851.1	836.6
Iowa									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 527.8	580.5	2 947.3	1 892.0	372.8	1 519.2	2 619.6	459.1	2 160.5
LONG-TERM	3 411.7	537.2	2 874.4	1 870.1	372.8	1 497.4	2 525.7	459.1	2 066.5
FULL FAITH AND CREDIT	916.8	-	916.8	810.5	-	810.5	905.0	-	905.0
NONGUARANTEED	2 494.9	537.2	1 957.6	1 059.6	372.8	686.9	1 620.6	459.1	1 161.5
SHORT-TERM	116.1	43.2	72.9	21.8	-	21.8	94.0	-	94.0
LONG-TERM DEBT ISSUED	397.8	4.0	393.7	357.4	150.0	207.4	451.2	70.4	380.8
LONG-TERM DEBT RETIRED	168.8	22.5	146.2	147.5	4.5	143.1	340.2	33.1	307.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 944.1	3 199.2	1 744.9	3 143.5	1 979.1	1 164.4	2 709.0	1 798.6	910.4
INSURANCE TRUST SYSTEMS	1 489.3	1 483.4	5.9	1 445.5	1 229.7	215.7	1 021.2	947.9	73.8
OTHER THAN INSURANCE TRUST SYSTEMS	3 454.8	1 715.8	1 739.0	1 698.0	749.4	948.7	1 687.7	851.1	836.6
Kansas									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 527.8	580.5	2 947.3	1 892.0	372.8	1 519.2	2 619.6	459.1	2 160.5
LONG-TERM	3 411.7	537.2	2 874.4	1 870.1	372.8	1 497.4	2 525.7	459.1	2 066.5
FULL FAITH AND CREDIT	916.8	-	916.8	810.5	-	810.5	905.0	-	905.0
NONGUARANTEED	2 494.9	537.2	1 957.6	1 059.6	372.8	686.9	1 620.6	459.1	1 161.5
SHORT-TERM	116.1	43.2	72.9	21.8	-	21.8	94.0	-	94.0
LONG-TERM DEBT ISSUED	397.8	4.0	393.7	357.4	150.0	207.4	451.2	70.4	380.8
LONG-TERM DEBT RETIRED	168.8	22.5	146.2	147.5	4.5	143.1	340.2	33.1	307.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 944.1	3 199.2	1 744.9	3 143.5	1 979.1	1 164.4	2 709.0	1 798.6	910.4
INSURANCE TRUST SYSTEMS	1 489.3	1 483.4	5.9	1 445.5	1 229.7	215.7	1 021.2	947.9	73.8
OTHER THAN INSURANCE TRUST SYSTEMS	3 454.8	1 715.8	1 739.0	1 698.0	749.4	948.7	1 687.7	851.1	836.6

See footnotes at end of table.

Table 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1978-79—Continued

(Millions of dollars)

Item	Kentucky			Louisiana			Maine		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	6 828.2	2 810.5	4 017.7	6 026.7	2 636.9	3 389.8	1 255.0	695.6	559.4
LONG-TERM	6 801.1	2 810.5	3 990.6	5 978.9	2 636.9	3 342.1	1 199.9	695.6	504.3
FULL FAITH AND CREDIT	1 200.7	298.8	901.9	3 487.1	1 670.1	1 816.9	660.4	264.2	396.3
NONGUARANTEED	5 600.4	2 511.6	3 088.7	2 491.9	966.7	1 525.1	539.4	431.4	108.0
SHORT-TERM	27.1	-	27.1	47.8	.1	47.8	55.1	-	55.1
LONG-TERM DEBT ISSUED	1 701.5	538.1	1 163.3	1 067.4	771.6	295.7	201.0	102.4	98.6
LONG-TERM DEBT RETIRED	607.3	348.1	262.2	308.7	142.3	166.4	144.0	108.7	35.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	4 707.2	3 852.8	854.4	5 858.7	4 406.7	1 452.0	963.2	839.3	123.9
INSURANCE TRUST SYSTEMS	1 614.3	1 510.6	103.7	2 566.6	2 368.2	198.5	268.1	268.1	-
OTHER THAN INSURANCE TRUST SYSTEMS	3 092.9	2 342.2	750.7	3 292.1	2 038.5	1 253.5	695.1	571.3	123.9
Maryland									
Massachusetts									
Michigan									
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	7 337.1	3 690.2	3 646.8	9 791.9	5 414.5	4 377.5	10 172.1	2 505.5	7 666.7
LONG-TERM	7 165.0	3 690.2	3 474.8	8 649.9	4 938.0	3 711.9	9 918.9	2 444.8	7 474.1
FULL FAITH AND CREDIT	5 041.3	2 154.9	2 886.5	6 144.1	3 315.1	2 829.0	6 404.4	639.2	5 770.2
NONGUARANTEED	2 123.7	1 535.4	588.4	2 505.9	1 622.9	883.0	3 509.5	1 805.5	1 704.0
SHORT-TERM	172.0	-	172.0	1 142.0	476.5	665.6	253.2	60.7	192.5
LONG-TERM DEBT ISSUED	618.2	281.4	336.8	1 642.6	1 365.6	277.0	1 624.3	429.8	1 194.5
LONG-TERM DEBT RETIRED	784.6	384.8	399.8	1 410.1	1 104.1	306.0	472.6	103.7	369.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	6 023.5	4 250.3	1 773.1	6 684.7	4 113.2	2 571.6	14 381.5	8 181.2	6 200.2
INSURANCE TRUST SYSTEMS	3 263.1	2 550.6	712.5	2 766.2	1 677.1	1 089.1	7 710.3	5 192.9	2 517.3
OTHER THAN INSURANCE TRUST SYSTEMS	2 760.4	1 699.8	1 060.7	3 918.5	2 436.0	1 482.5	6 671.2	2 988.3	3 682.9
Minnesota									
Mississippi									
Missouri									
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	6 322.9	1 873.7	4 449.1	2 021.2	843.1	1 178.1	3 395.0	711.6	2 683.4
LONG-TERM	6 223.9	1 872.1	4 351.8	2 000.6	840.8	1 159.8	3 282.5	679.1	2 603.4
FULL FAITH AND CREDIT	3 783.7	883.8	2 900.7	1 477.8	772.2	705.6	1 352.9	66.1	1 286.8
NONGUARANTEED	2 440.2	1 019.1	1 421.1	522.7	68.6	454.2	1 929.6	613.0	1 316.6
SHORT-TERM	99.0	1.6	97.4	20.7	2.3	18.3	112.5	32.5	80.0
LONG-TERM DEBT ISSUED	847.6	268.8	578.9	190.0	25.8	164.2	410.5	167.4	243.1
LONG-TERM DEBT RETIRED	545.7	166.9	378.8	548.6	478.7	69.9	384.5	32.8	353.7
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	7 971.2	5 177.9	2 793.2	2 084.5	1 594.3	490.3	5 336.9	3 226.1	2 110.8
INSURANCE TRUST SYSTEMS	3 045.5	2 497.9	547.7	1 088.9	1 049.7	9.2	2 615.0	1 995.9	619.0
OTHER THAN INSURANCE TRUST SYSTEMS	4 925.7	2 680.1	2 245.6	1 095.7	544.6	481.1	2 721.9	1 230.1	1 491.8

See footnotes at end of table.

GOVERNMENTAL FINANCES IN 1978-79

Table 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1978-79—Continued

(Millions of dollars)

Item	Montana			Nebraska			Nevada		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	692.2	147.0	545.2	4 288.8	52.7	4 236.1	1 022.8	374.1	648.8
LONG-TERM	684.1	147.0	537.1	4 112.0	52.7	4 059.4	1 019.1	374.1	645.1
FULL FAITH AND CREDIT	167.4	6.7	160.7	641.4	-	641.4	489.0	110.5	378.5
NONGUARANTEED	516.7	140.3	376.4	3 470.6	52.7	3 418.0	530.2	263.6	266.6
SHORT-TERM	8.0	-	8.0	176.7	-	176.7	3.7	-	3.7
LONG-TERM DEBT ISSUED	78.5	15.9	62.6	831.1	.2	830.9	180.3	86.9	93.4
LONG-TERM DEBT RETIRED	31.2	5.1	26.2	324.9	3.5	321.4	108.4	7.4	100.9
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	1 271.4	938.7	332.7	2 399.8	601.7	1 798.1	1 842.3	1 438.2	404.1
INSURANCE TRUST SYSTEMS	483.9	480.4	3.5	432.7	237.7	175.0	913.4	913.4	-
OTHER THAN INSURANCE TRUST SYSTEMS	787.5	458.3	329.2	1 967.1	364.0	1 623.1	928.9	524.8	404.1
New Hampshire									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	1 127.2	738.6	388.6	11 210.5	5 382.5	5 828.0	1 616.1	513.9	1 102.2
LONG-TERM	1 098.2	737.5	360.7	10 409.9	5 374.8	5 035.0	1 613.9	512.3	1 101.0
FULL FAITH AND CREDIT	584.3	264.9	319.4	5 078.5	1 827.9	3 250.6	300.3	18.5	281.9
NONGUARANTEED	513.9	472.6	41.3	5 331.4	3 546.9	1 784.5	1 313.6	493.8	819.8
SHORT-TERM	29.0	1.1	28.0	800.6	7.6	793.0	2.2	1.6	.6
LONG-TERM DEBT ISSUED	285.1	250.2	35.0	1 347.0	1 189.1	158.0	477.7	258.3	219.4
LONG-TERM DEBT RETIRED	61.5	24.1	37.4	974.2	667.9	306.3	158.4	90.7	67.7
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	870.4	714.0	156.4	11 873.1	9 420.9	2 452.3	3 259.6	2 737.2	522.4
INSURANCE TRUST SYSTEMS	346.4	345.4	1.0	5 905.0	5 813.4	31.6	757.7	756.8	.9
OTHER THAN INSURANCE TRUST SYSTEMS	524.0	368.6	155.4	5 968.1	3 547.5	2 420.7	2 501.9	1 980.4	521.5
New Jersey									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	46 487.1	22 982.8	23 704.3	3 503.7	1 107.4	2 396.3	609.8	130.8	479.0
LONG-TERM	43 804.2	22 074.6	21 729.6	3 353.8	1 104.1	2 249.7	604.0	130.8	473.2
FULL FAITH AND CREDIT	20 946.8	4 108.0	16 838.8	2 077.6	451.1	1 426.5	196.8	12.6	184.2
NONGUARANTEED	22 857.4	17 966.6	4 890.8	1 276.1	452.9	823.2	407.1	118.2	289.0
SHORT-TERM	2 882.9	908.2	1 974.7	149.9	3.3	146.6	5.9	-	5.9
LONG-TERM DEBT ISSUED	4 634.7	2 297.5	2 342.3	747.7	238.4	512.1	133.6	53.7	79.9
LONG-TERM DEBT RETIRED	6 374.9	1 070.9	5 304.0	154.7	56.5	98.2	40.6	4.3	36.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	50 094.3	30 609.3	19 485.0	6 761.2	5 573.2	1 188.0	1 030.9	757.5	273.5
INSURANCE TRUST SYSTEMS	30 293.2	18 643.0	11 650.2	4 148.9	4 113.3	35.6	208.4	194.3	14.1
OTHER THAN INSURANCE TRUST SYSTEMS	19 801.1	11 966.4	7 834.8	2 612.3	1 459.9	1 152.4	822.5	563.1	259.4
New Mexico									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	46 487.1	22 982.8	23 704.3	3 503.7	1 107.4	2 396.3	609.8	130.8	479.0
LONG-TERM	43 804.2	22 074.6	21 729.6	3 353.8	1 104.1	2 249.7	604.0	130.8	473.2
FULL FAITH AND CREDIT	20 946.8	4 108.0	16 838.8	2 077.6	451.1	1 426.5	196.8	12.6	184.2
NONGUARANTEED	22 857.4	17 966.6	4 890.8	1 276.1	452.9	823.2	407.1	118.2	289.0
SHORT-TERM	2 882.9	908.2	1 974.7	149.9	3.3	146.6	5.9	-	5.9
LONG-TERM DEBT ISSUED	4 634.7	2 297.5	2 342.3	747.7	238.4	512.1	133.6	53.7	79.9
LONG-TERM DEBT RETIRED	6 374.9	1 070.9	5 304.0	154.7	56.5	98.2	40.6	4.3	36.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	50 094.3	30 609.3	19 485.0	6 761.2	5 573.2	1 188.0	1 030.9	757.5	273.5
INSURANCE TRUST SYSTEMS	30 293.2	18 643.0	11 650.2	4 148.9	4 113.3	35.6	208.4	194.3	14.1
OTHER THAN INSURANCE TRUST SYSTEMS	19 801.1	11 966.4	7 834.8	2 612.3	1 459.9	1 152.4	822.5	563.1	259.4
New York									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	46 487.1	22 982.8	23 704.3	3 503.7	1 107.4	2 396.3	609.8	130.8	479.0
LONG-TERM	43 804.2	22 074.6	21 729.6	3 353.8	1 104.1	2 249.7	604.0	130.8	473.2
FULL FAITH AND CREDIT	20 946.8	4 108.0	16 838.8	2 077.6	451.1	1 426.5	196.8	12.6	184.2
NONGUARANTEED	22 857.4	17 966.6	4 890.8	1 276.1	452.9	823.2	407.1	118.2	289.0
SHORT-TERM	2 882.9	908.2	1 974.7	149.9	3.3	146.6	5.9	-	5.9
LONG-TERM DEBT ISSUED	4 634.7	2 297.5	2 342.3	747.7	238.4	512.1	133.6	53.7	79.9
LONG-TERM DEBT RETIRED	6 374.9	1 070.9	5 304.0	154.7	56.5	98.2	40.6	4.3	36.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	50 094.3	30 609.3	19 485.0	6 761.2	5 573.2	1 188.0	1 030.9	757.5	273.5
INSURANCE TRUST SYSTEMS	30 293.2	18 643.0	11 650.2	4 148.9	4 113.3	35.6	208.4	194.3	14.1
OTHER THAN INSURANCE TRUST SYSTEMS	19 801.1	11 966.4	7 834.8	2 612.3	1 459.9	1 152.4	822.5	563.1	259.4
North Carolina									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	46 487.1	22 982.8	23 704.3	3 503.7	1 107.4	2 396.3	609.8	130.8	479.0
LONG-TERM	43 804.2	22 074.6	21 729.6	3 353.8	1 104.1	2 249.7	604.0	130.8	473.2
FULL FAITH AND CREDIT	20 946.8	4 108.0	16 838.8	2 077.6	451.1	1 426.5	196.8	12.6	184.2
NONGUARANTEED	22 857.4	17 966.6	4 890.8	1 276.1	452.9	823.2	407.1	118.2	289.0
SHORT-TERM	2 882.9	908.2	1 974.7	149.9	3.3	146.6	5.9	-	5.9
LONG-TERM DEBT ISSUED	4 634.7	2 297.5	2 342.3	747.7	238.4	512.1	133.6	53.7	79.9
LONG-TERM DEBT RETIRED	6 374.9	1 070.9	5 304.0	154.7	56.5	98.2	40.6	4.3	36.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	50 094.3	30 609.3	19 485.0	6 761.2	5 573.2	1 188.0	1 030.9	757.5	273.5
INSURANCE TRUST SYSTEMS	30 293.2	18 643.0	11 650.2	4 148.9	4 113.3	35.6	208.4	194.3	14.1
OTHER THAN INSURANCE TRUST SYSTEMS	19 801.1	11 966.4	7 834.8	2 612.3	1 459.9	1 152.4	822.5	563.1	259.4
North Dakota									
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	46 487.1	22 982.8	23 704.3	3 503.7	1 107.4	2 396.3	609.8	130.8	479.0
LONG-TERM	43 804.2	22 074.6	21 729.6	3 353.8	1 104.1	2 249.7	604.0	130.8	473.2
FULL FAITH AND CREDIT	20 946.8	4 108.0	16 838.8	2 077.6	451.1	1 426.5	196.8	12.6	184.2
NONGUARANTEED	22 857.4	17 966.6	4 890.8	1 276.1	452.9	823.2	407.1	118.2	289.0
SHORT-TERM	2 882.9	908.2	1 974.7	149.9	3.3	146.6	5.9	-	5.9
LONG-TERM DEBT ISSUED	4 634.7	2 297.5	2 342.3	747.7	238.4	512.1	133.6	53.7	79.9
LONG-TERM DEBT RETIRED	6 374.9	1 070.9	5 304.0	154.7	56.5	98.2	40.6	4.3	36.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	50 094.3	30 609.3	19 485.0	6 761.2	5 573.2	1 188.0	1 030.9	757.5	273.5
INSURANCE TRUST SYSTEMS	30 293.2	18 643.0	11 650.2	4 148.9	4 113.3	35.6	208.4	194.3	14.1
OTHER THAN INSURANCE TRUST SYSTEMS	19 801.1	11 966.4	7 834.8	2 612.3	1 459.9	1 152.4	822.5	563.1	259.4

See footnotes at end of table.

Table 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1978-79—Continued

(Millions of dollars)

Item	Ohio			Oklahoma			Oregon		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	9 846.2	3 745.2	6 101.0	3 115.2	1 511.0	1 604.2	5 652.2	3 808.8	1 843.5
LONG-TERM	8 742.5	3 745.2	4 997.3	3 084.6	1 511.0	1 573.6	5 584.8	3 808.8	1 776.1
FULL FAITH AND CREDIT	5 092.4	2 261.3	2 831.1	1 102.7	230.9	871.9	4 657.0	3 610.8	1 046.2
NONGUARANTEED	3 650.1	1 483.9	2 166.2	1 981.9	1 280.1	701.8	927.8	198.0	729.9
SHORT-TERM	1 103.7	-	1 103.7	30.6	-	30.6	67.4	-	67.4
LONG-TERM DEBT ISSUED	1 023.1	496.7	526.4	675.7	492.1	183.6	1 019.9	768.6	251.3
LONG-TERM DEBT RETIRED	682.2	160.2	522.0	176.4	60.2	116.1	139.8	68.5	71.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	18 673.1	15 505.2	3 167.9	3 811.4	2 656.1	1 155.3	7 959.1	6 689.6	1 269.4
INSURANCE TRUST SYSTEMS	13 310.8	13 070.7	240.1	1 006.6	865.0	141.6	2 217.6	2 161.9	55.7
OTHER THAN INSURANCE TRUST SYSTEMS	5 362.3	2 434.5	2 927.8	2 804.8	1 791.1	1 013.7	5 741.5	4 527.8	1 213.7
Pennsylvania									
Rhode Island									
South Carolina									
Item	Total	State government	Local governments	Total	State government	Local governments	Total	State governments	Local governments
	INDEBTEDNESS								
DEBT OUTSTANDING, TOTAL	19 845.0	6 448.1	13 396.9	1 480.8	1 177.9	502.9	2 931.8	1 590.1	1 341.7
LONG-TERM	19 175.4	6 293.3	12 882.1	1 541.6	1 175.9	365.7	2 867.8	1 569.7	1 298.1
FULL FAITH AND CREDIT	7 628.2	3 899.9	3 728.3	602.8	276.7	326.1	1 277.5	954.4	323.1
NONGUARANTEED	11 547.2	2 393.4	9 153.8	938.8	899.2	39.6	1 590.3	1 015.3	575.0
SHORT-TERM	669.6	154.8	514.8	139.1	2.0	137.1	63.9	20.4	43.6
LONG-TERM DEBT ISSUED	2 784.4	257.3	2 527.1	491.3	454.1	37.2	377.7	169.0	208.7
LONG-TERM DEBT RETIRED	1 348.3	335.8	1 012.5	157.4	127.2	30.2	428.8	360.9	67.9
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	16 324.4	9 758.2	6 566.2	1 997.9	1 816.1	181.8	3 302.8	2 764.8	538.0
INSURANCE TRUST SYSTEMS	8 419.3	7 409.8	1 009.5	529.4	449.8	79.6	1 817.9	1 803.6	14.3
OTHER THAN INSURANCE TRUST SYSTEMS	7 905.0	2 348.3	5 556.7	1 468.5	1 366.3	102.2	1 484.9	961.2	523.7
South Dakota									
Tennessee									
Texas									
Item	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
	INDEBTEDNESS								
DEBT OUTSTANDING, TOTAL	867.3	579.8	287.5	5 131.4	1 388.6	3 742.7	17 688.9	2 316.9	15 372.0
LONG-TERM	857.1	574.1	283.0	44.8	1 308.5	3 636.3	17 441.5	2 316.9	15 124.6
FULL FAITH AND CREDIT	88.5	-	88.5	2 819.7	700.4	2 119.3	8 840.5	878.3	7 962.2
NONGUARANTEED	768.6	576.1	192.5	2 125.1	608.1	1 517.0	8 601.0	1 438.6	7 162.4
SHORT-TERM	10.2	3.7	6.5	186.6	80.1	106.5	247.4	-	247.4
LONG-TERM DEBT ISSUED	202.2	243.1	19.1	341.4	81.4	259.9	2 138.6	259.4	1 878.2
LONG-TERM DEBT RETIRED	43.3	27.2	16.1	490.2	90.5	399.7	775.1	137.7	637.4
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	1 316.4	1 036.7	281.7	4 871.8	3 083.9	1 787.9	19 445.7	12 915.0	6 530.7
INSURANCE TRUST SYSTEMS	230.1	223.9	6.2	2 121.1	1 710.7	410.5	6 680.4	5 899.2	781.3
OTHER THAN INSURANCE TRUST SYSTEMS	1 086.2	812.8	275.5	2 750.6	1 373.2	1 377.4	12 765.2	7 015.9	5 749.4

* footnotes at end of table.

Table 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1978-79—Continued

(Millions of dollars)

Item	Utah			Vermont			Virginia					
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments			
INDEBTEDNESS												
DEBT OUTSTANDING, TOTAL	1 197.7	393.1	804.6	649.6	510.6	139.0	5 319.0	1 662.8	3 656.2			
LONG-TERM	1 196.1	392.9	803.2	631.9	510.4	121.5	5 027.9	1 490.8	3 537.1			
FULL FAITH AND CREDIT	620.6	100.1	520.5	346.5	247.6	98.8	2 568.5	29.4	2 539.1			
NONGUARANTEED	575.5	292.8	282.7	285.4	262.8	22.6	2 459.4	1 761.5	998.0			
SHORT-TERM	1.6	.2	1.4	17.7	.2	17.5	291.1	171.9	119.1			
LONG-TERM DEBT ISSUED	251.1	109.6	141.4	104.8	92.2	12.6	692.8	424.3	268.5			
LONG-TERM DEBT RETIRED	37.2	7.3	29.9	54.7	48.2	12.5	379.7	49.4	330.2			
CASH AND SECURITY HOLDINGS												
TOTAL, AT END OF FISCAL YEAR	1 750.6	1 319.0	431.6	630.8	567.7	63.1	5 819.1	3 998.8	1 820.4			
INSURANCE TRUST SYSTEMS	770.0	770.0	-	210.1	200.9	9.2	1 954.2	1 565.2	389.0			
OTHER THAN INSURANCE TRUST SYSTEMS	980.6	549.0	431.6	420.7	366.8	53.9	3 865.0	2 433.6	1 431.4			
INDEBTEDNESS												
	Washington			West Virginia			Wisconsin			Wyoming		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
DEBT OUTSTANDING, TOTAL	10 549.0	1 514.8	9 034.2	2 817.3	1 636.9	1 180.4	5 188.9	2 234.0	2 954.9	785.4	216.1	569.4
LONG-TERM	10 468.6	1 514.8	8 953.8	2 792.3	1 636.9	1 155.4	5 111.0	2 211.9	2 899.2	785.4	216.1	569.3
FULL FAITH AND CREDIT	2 942.8	1 245.4	1 697.4	1 341.1	1 150.1	191.0	3 814.4	1 620.2	2 194.2	259.9	-	259.9
NONGUARANTEED	7 525.8	269.4	7 256.4	1 451.2	486.8	964.4	1 296.7	591.7	705.0	525.5	216.1	309.5
SHORT-TERM	80.4	-	80.4	25.0	-	25.0	77.8	22.1	55.7	-	-	-
LONG-TERM DEBT ISSUED	1 902.5	169.8	1 732.6	558.7	328.2	230.5	767.9	307.1	460.9	182.5	121.9	60.6
LONG-TERM DEBT RETIRED	616.2	100.1	516.1	84.9	66.6	18.3	437.1	69.5	367.5	45.8	14.0	31.8
CASH AND SECURITY HOLDINGS												
TOTAL, AT END OF FISCAL YEAR	9 436.0	4 891.6	4 544.4	2 538.6	1 986.0	552.6	7 868.7	5 674.2	2 194.5	1 395.3	1 160.5	234.8
INSURANCE TRUST SYSTEMS	3 816.3	3 380.6	435.8	959.3	943.4	15.8	4 841.6	4 262.0	579.6	332.1	331.5	.6
OTHER THAN INSURANCE TRUST SYSTEMS	5 619.6	1 511.0	4 108.6	1 579.3	1 042.6	536.8	3 027.1	1 412.3	1 614.8	1 063.2	829.0	234.3

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 19. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1978-79

(Millions of dollars)

Type of utility	Utility revenue	Utility expenditure				Utility long-term debt at end of fiscal year		
		Total	Current operation	Capital outlay	Interest on utility debt	Total	Full faith and credit	Nonguaranteed
TOTAL	19 730	28 429	17 596	8 358	2 476	49 591	11 431	38 159
STATE GOVERNMENTS	1 137	1 957	1 144	555	258	4 321	186	4 135
LOCAL GOVERNMENTS	18 594	26 473	16 452	7 803	2 218	45 270	11 245	34 028
WATER SUPPLY	6 280	8 069	4 411	2 701	956	20 118	7 605	12 513
ELECTRIC POWER	9 938	12 665	7 502	3 943	1 219	23 964	392	23 572
TRANSIT	2 245	6 465	4 569	1 618	278	5 081	3 412	1 669
GAS SUPPLY	1 297	1 231	1 114	96	22	427	22	405

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

Table 20. Finances of Local Government-Operated Utilities, by State: 1978-79

(Millions of dollars)

State	Water supply systems					Other locally operated public utilities (electric, gas supply, transit systems)				
	Revenue	Expenditure				Revenue	Expenditure			
		Total	Current operation	Capital outlay	Interest on utility debt		Total	Current operation	Capital outlay	Interest on utility debt
UNITED STATES	6 242.0	8 018.6	4 398.6	2 671.4	948.7	12 351.9	18 454.0	12 053.5	5 131.3	1 269.2
ALABAMA	100.6	124.5	59.7	41.2	23.7	383.0	365.9	333.1	26.9	5.8
ALASKA	13.8	21.6	9.3	10.5	1.7	34.5	63.1	31.4	26.5	5.2
ARIZONA	91.7	97.5	45.8	38.0	13.7	377.7	728.4	235.0	401.1	92.3
ARKANSAS	52.0	63.6	35.8	22.7	5.1	70.5	71.2	55.2	13.8	2.2
CALIFORNIA	998.4	1 309.8	843.6	319.7	146.5	1 640.2	2 124.9	1 586.5	361.8	176.6
COLORADO	153.2	240.7	88.0	121.4	31.4	154.4	304.5	144.8	144.3	15.4
CONNECTICUT	34.4	41.4	26.1	10.2	5.0	51.3	47.0	44.2	2.3	.5
DELAWARE	11.2	9.8	5.9	3.0	.9	36.6	32.7	30.3	1.4	1.0
DISTRICT OF COLUMBIA	13.1	24.8	13.7	8.1	3.0	92.8	594.3	202.7	314.3	77.3
FLORIDA	285.4	370.8	194.3	109.2	67.2	681.8	651.5	516.4	72.0	63.0
GEORGIA	181.7	225.2	105.4	68.5	51.4	407.2	779.9	373.2	355.5	51.2
HAWAII	35.9	52.7	24.9	25.2	2.6	10.1	36.2	30.1	6.1	-
IDAHO	14.6	28.4	11.6	15.7	1.1	9.8	9.1	7.7	1.3	-
ILLINOIS	385.2	414.3	261.5	114.7	38.2	349.0	593.2	475.8	106.4	11.0
INDIANA	88.3	109.8	77.5	26.5	5.7	273.1	301.6	259.7	36.3	5.6
IOWA	71.6	83.1	58.0	21.9	3.2	139.9	158.9	119.2	35.0	4.8
KANSAS	86.9	119.7	66.8	40.8	12.2	170.4	210.7	149.2	51.9	9.6
KENTUCKY	79.6	106.5	55.2	28.9	22.4	165.4	182.0	152.0	19.0	11.0
LOUISIANA	74.6	91.7	58.3	25.0	8.4	177.2	172.1	147.2	12.6	12.4
MAINE	15.2	42.5	13.3	25.8	3.4	6.3	8.6	8.0	.4	.3
MARYLAND	99.0	159.4	67.4	67.9	24.0	19.7	19.0	17.5	.8	.7
MASSACHUSETTS	145.6	146.0	85.4	49.9	10.7	272.7	900.4	458.0	380.2	62.2
MICHIGAN	281.5	332.0	226.8	77.5	27.7	209.6	317.0	274.9	36.2	5.9
MINNESOTA	79.9	110.3	63.4	41.6	5.3	195.3	262.3	207.5	45.4	9.5
MISSISSIPPI	42.6	46.9	28.2	12.3	6.4	110.3	99.9	94.5	4.6	.8
MISSOURI	94.5	111.6	76.3	27.0	8.3	233.8	297.8	241.4	45.3	11.0
MONTANA	13.7	18.4	10.6	5.3	2.4	1.1	.7	.6	.1	-
NEBRASKA	37.1	58.8	28.5	23.5	2.7	712.5	1 096.1	586.4	359.6	150.1
NEVADA	29.5	38.2	18.0	16.0	4.3	4.4	4.3	3.3	1.0	-
NEW HAMPSHIRE	12.8	14.7	10.5	3.1	1.1	2.9	1.4	1.4	-	-
NEW JERSEY	129.2	148.2	99.2	32.2	16.8	37.6	60.3	40.9	18.7	.8
NEW MEXICO	35.0	54.2	20.8	26.4	7.0	39.8	41.2	34.7	4.6	1.9
NEW YORK	423.6	403.2	245.8	109.6	47.7	859.9	1 443.6	1 136.9	194.8	112.0
NORTH CAROLINA	120.3	181.2	75.9	85.0	20.2	308.2	573.8	277.1	294.0	2.6
NORTH DAKOTA	17.5	29.2	14.5	13.3	1.3	4.4	7.3	3.8	3.5	-
OHIO	280.6	293.4	196.1	72.8	24.6	240.2	337.5	305.3	26.8	5.4
OKLAHOMA	96.8	123.4	63.4	50.3	9.7	81.2	75.5	70.2	4.9	.4
OREGON	77.6	109.7	55.4	47.8	6.4	117.7	133.9	103.8	19.9	10.2
PENNSYLVANIA	205.9	247.6	141.6	73.6	32.4	173.9	426.1	376.6	43.8	5.7
RHODE ISLAND	19.3	22.3	14.7	5.8	1.9	-	-	-	-	-
SOUTH CAROLINA	72.4	83.4	41.7	31.2	10.5	118.6	100.9	94.4	5.3	1.2
SOUTH DAKOTA	15.6	25.3	11.1	11.1	1.3	25.5	63.0	19.5	35.8	7.7
TENNESSEE	131.2	191.3	85.9	75.3	30.1	1 446.7	1 403.7	1 287.1	89.8	26.8
TEXAS	554.5	890.6	346.7	403.3	140.5	913.9	1 218.2	747.9	398.5	71.9
UTAH	46.1	58.4	33.7	22.8	1.9	39.0	51.1	41.0	10.0	.2
VERMONT	7.0	12.0	6.7	5.1	.3	20.2	23.9	18.0	5.4	.5
VIRGINIA	151.3	204.1	88.0	93.4	22.7	139.5	146.9	133.8	10.2	2.9
WASHINGTON	101.2	158.9	76.0	62.5	20.5	623.7	1 718.3	400.6	1 087.3	230.4
WEST VIRGINIA	25.3	26.1	17.8	4.4	3.9	4.5	8.2	7.0	1.2	-
WISCONSIN	90.8	112.6	78.7	27.1	6.8	158.8	180.3	162.6	14.3	3.3
WYOMING	17.2	32.9	12.8	17.5	2.6	6.3	5.5	5.0	.6	-

Note: Because of rounding, detail may not add to totals. These amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 21. Finances of Governmentally Administered Insurance Trust Systems, by Type of System and Level of Government: 1978-79

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	166 200	184 894	11 606	170 886
UNEMPLOYMENT COMPENSATION ¹	13 136	12 660	476	9 028
EMPLOYEE RETIREMENT	28 309	14 761	10 548	24 806
ALL OTHER	127 756	127 172	583	137 022
FEDERAL GOVERNMENT	127 173	127 173	*(8 800)	147 362
UNEMPLOYMENT COMPENSATION	194	194	*(803)	142
EMPLOYEE RETIREMENT	3 386	3 386	*(4 084)	12 933
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	120 822	120 822	*(3 452)	129 177
VETERANS' LIFE INSURANCE	662	662	*(569)	1 262
RAILROAD RETIREMENT	2 409	2 409	*(192)	4 238
STATE AND LOCAL GOVERNMENTS	39 027	27 421	11 606	23 804
UNEMPLOYMENT COMPENSATION	12 941	12 466	476	8 866
EMPLOYEE RETIREMENT	21 923	11 375	10 548	12 273
ALL OTHER	4 163	3 580	583	2 345
STATE GOVERNMENTS	36 370	26 112	9 220	20 111
UNEMPLOYMENT COMPENSATION ¹	12 846	12 391	476	8 828
EMPLOYEE RETIREMENT	18 341	10 141	8 200	8 937
ALL OTHER	4 163	3 580	544	2 345
LOCAL GOVERNMENTS	3 657	1 309	2 348	3 394
UNEMPLOYMENT COMPENSATION ¹	75	75	-	58
EMPLOYEE RETIREMENT	3 582	1 234	2 348	3 336

Note: Because of rounding, detail may not add to totals.

¹ - Represents zero or rounds to zero.² These data relate to cooperative State-Federal programs administered by State employment security agencies, including regular, extended and supplemental unemployment compensation.³ Earnings on investments of Federal trust systems consist entirely of interest on holdings of Federal securities; these amounts, as intragovernmental transactions, are excluded from revenue figures here, and are shown only as exhibit data.

Table 22. Finances of State and Local Governmentally Administered Employee-Retirement Systems: 1978-79
(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	31 959	24 639	7 300	5 450	1 650
EMPLOYEE CONTRIBUTIONS	6 072	4 968	1 103	702	401
GOVERNMENT CONTRIBUTIONS	15 339	11 490	3 848	3 036	843
FROM STATE	6 448	6 318	131	65	66
FROM LOCAL GOVERNMENTS	8 891	5 173	3 718	2 941	777
EARNINGS ON INVESTMENTS	10 548	8 200	2 348	1 742	606
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	12 273	8 937	3 336	2 608	728
BENEFITS	10 772	7 704	3 068	2 445	623
WITHDRAWALS	1 501	1 233	268	163	104
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR,					
TOTAL	159 651	124 505	35 146	26 152	8 994
CASH AND DEPOSITS	3 323	1 893	1 440	975	445
GOVERNMENTAL SECURITIES	29 215	20 872	8 343	6 789	1 554
FEDERAL	25 347	20 510	4 837	3 294	1 544
UNITED STATES TREASURY	13 327	10 375	2 953	2 016	937
FEDERAL AGENCY	12 020	10 136	1 884	1 277	607
STATE AND LOCAL	3 867	362	3 505	3 495	10
NONGOVERNMENTAL SECURITIES	127 114	101 730	25 364	18 389	6 975
CORPORATE BONDS	68 802	55 108	13 694	9 680	4 014
CORPORATE STOCKS	33 682	26 987	6 695	4 831	1 844
MORTGAGES	11 490	10 711	780	462	318
OTHER	13 139	8 944	4 194	3 416	779

Note: Because of rounding, detail may not add to totals.

GOVERNMENTAL FINANCES IN 1978-79

Table 23. Local Government Finances, by State and Type of Government: 1978-79

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UNITED STATES						
TOTAL REVENUE	234 630.1	51 481.2	86 843.9	8 368.1	10 444.1	74 110.2
GENERAL REVENUE, TOTAL	211 983.9	50 196.6	70 309.3	8 016.8	14 423.6	73 870.8
INTERGOVERNMENTAL REVENUE	94 777.2	23 890.8	27 379.3	2 442.5	9 263.0	40 237.4
FROM FEDERAL GOVERNMENT	20 615.6	4 961.3	10 818.5	712.9	2 967.8	1 178.2
FROM STATE GOVERNMENT	74 161.6	18 929.5	16 560.8	729.6	6 295.2	38 059.2
GENERAL REVENUE FROM OWN SOURCES	117 208.6	26 305.8	42 730.1	5 373.3	8 960.0	33 693.4
TAX REVENUE	80 406.1	16 958.3	28 762.1	4 762.3	1 897.3	28 223.9
PROPERTY TAX	62 453.3	13 067.4	16 042.9	4 319.8	1 699.5	27 303.9
OTHER TAXES	18 152.6	3 890.9	12 699.2	442.4	198.0	622.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	36 602.6	9 347.5	13 968.0	811.0	7 062.6	5 813.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	18 987.5	589.3	13 952.9	327.9	4 117.3	-
EMPLOYEE RETIREMENT REVENUE	3 650.8	699.3	2 583.5	41.4	103.1	233.4
TOTAL DIRECT EXPENDITURE	231 683.7	47 866.1	81 840.0	7 917.3	21 626.6	72 439.7
DIRECT GENERAL EXPENDITURE, TOTAL	201 469.7	46 421.5	63 843.5	7 479.7	11 411.2	72 311.9
EDUCATION	87 931.5	6 817.4	8 096.0	2 162.2	45.7	70 899.0
HIGHWAYS	11 361.2	4 546.5	5 249.2	1 332.6	212.9	-
PUBLIC WELFARE	11 673.6	7 863.6	3 790.2	81.9	-	-
POLICE AND FIRE PROTECTION	15 329.8	2 810.0	11 488.3	915.1	316.1	-
HEALTH AND HOSPITALS	14 431.7	7 487.7	3 866.6	84.9	3 072.5	-
INTEREST ON GENERAL DEBT	7 198.0	1 275.0	2 818.6	177.6	1 422.8	1 502.9
ALL OTHER	53 343.4	15 741.2	28 536.7	2 724.4	6 341.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	26 820.5	954.0	15 328.5	394.4	10 143.0	-
EMPLOYEE RETIREMENT EXPENDITURE	3 393.5	490.7	2 646.0	43.3	69.8	123.8
DEBT OUTSTANDING, TOTAL	192 362.9	27 931.6	78 074.6	4 375.9	52 157.0	29 603.7
LONG-TERM	182 853.0	26 863.9	74 953.1	3 711.9	49 036.1	28 266.0
FULL FAITH AND CREDIT	97 099.6	17 462.6	39 020.4	3 278.0	9 052.6	28 146.0
NONGUARANTEED	85 753.3	9 401.3	39 052.7	433.9	39 985.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	116 511.6	19 848.7	43 194.8	3 419.0	4 956.1	45 093.0
ALABAMA						
TOTAL REVENUE	2 930.9	413.0	1 223.8	-	301.5	1 094.5
GENERAL REVENUE, TOTAL	2 426.5	407.1	790.0	-	236.8	1 094.5
INTERGOVERNMENTAL REVENUE	1 164.7	169.3	201.4	-	37.1	848.8
FROM FEDERAL GOVERNMENT	238.2	59.2	131.2	-	30.2	17.6
FROM STATE GOVERNMENT	926.5	109.4	50.7	-	1.2	769.3
GENERAL REVENUE FROM OWN SOURCES	1 261.7	237.8	588.6	-	199.6	239.7
TAX REVENUE	602.1	182.6	312.9	-	.5	106.7
PROPERTY TAX	229.9	75.3	47.4	-	.5	106.7
OTHER TAXES	372.2	107.3	265.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	659.6	59.2	276.2	-	199.1	129.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	483.6	1.3	417.6	-	64.7	-
EMPLOYEE RETIREMENT REVENUE	20.8	0.0	16.3	-	-	-
TOTAL DIRECT EXPENDITURE	2 853.1	339.1	1 145.3	-	292.1	1 078.5
DIRECT GENERAL EXPENDITURE, TOTAL	2 352.5	331.1	717.5	-	225.4	1 078.5
EDUCATION	1 080.6	.3	11.5	-	-	1 068.9
HIGHWAYS	162.6	91.5	71.2	-	-	-
PUBLIC WELFARE	9.0	7.4	1.4	-	-	-
POLICE AND FIRE PROTECTION	177.1	26.4	150.5	-	-	-
HEALTH AND HOSPITALS	301.2	48.2	92.2	-	163.7	-
INTEREST ON GENERAL DEBT	103.7	7.9	70.0	-	18.2	9.6
ALL OTHER	518.2	152.1	320.6	-	48.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	490.5	6.2	417.6	-	66.7	-
EMPLOYEE RETIREMENT EXPENDITURE	12.2	1.8	10.4	-	-	-
DEBT OUTSTANDING, TOTAL	2 895.3	195.5	1 983.9	-	495.0	220.8
LONG-TERM	2 746.1	191.1	1 969.0	-	395.2	210.8
FULL FAITH AND CREDIT	1 034.6	166.1	604.2	-	51.5	210.8
NONGUARANTEED	1 731.5	29.0	1 362.8	-	343.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 289.8	185.4	333.6	-	95.3	478.3

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ALASKA						
TOTAL REVENUE	1819.8	209.7	610.8	-	-	-
GENERAL REVENUE, TOTAL	1770.1	209.3	561.5	-	-	-
INTERGOVERNMENTAL REVENUE	1332.3	111.7	221.4	-	-	-
FROM FEDERAL GOVERNMENT	67.1	12.2	54.9	-	-	-
FROM STATE GOVERNMENT	265.2	99.4	165.8	-	-	-
GENERAL REVENUE FROM OWN SOURCES	437.8	97.7	340.1	-	-	-
TAX REVENUE	217.0	77.5	139.5	-	-	-
PROPERTY TAX	173.3	65.3	108.0	-	-	-
OTHER TAXES	43.7	12.2	31.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	220.8	20.1	200.6	-	-	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	48.7	.4	48.3	-	-	-
EMPLOYEE RETIREMENT REVENUE	1.0	-	1.0	-	-	-
TOTAL DIRECT EXPENDITURE	891.3	266.8	624.5	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	805.6	260.0	545.6	-	-	-
EDUCATION	328.1	158.6	169.4	-	-	-
HIGHWAYS	36.1	10.9	25.2	-	-	-
PUBLIC WELFARE . . . . .	.9	.4	.5	-	-	-
POLICE AND FIRE PROTECTION	52.2	5.1	47.1	-	-	-
HEALTH AND HOSPITALS	19.4	3.2	16.2	-	-	-
INTEREST ON GENERAL DEBT	111.2	12.2	99.0	-	-	-
ALL OTHER	237.5	69.5	168.1	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	84.9	6.8	78.1	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.9	-	.9	-	-	-
DEBT OUTSTANDING, TOTAL	2 355.5	345.7	2 009.8	-	-	-
LONG-TERM	2 355.5	345.7	2 009.8	-	-	-
FULL FAITH AND CREDIT	731.6	345.6	385.9	-	-	-
NONGUARANTEED	1 623.9	-	1 623.9	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	315.0	87.8	227.1	-	-	-
ARIZONA						
TOTAL REVENUE	2 999.4	579.7	848.2	-	436.4	1 159.4
GENERAL REVENUE, TOTAL	2 511.1	579.7	712.3	-	84.1	1 159.4
INTERGOVERNMENTAL REVENUE	1 109.5	218.8	318.0	-	1.6	595.5
FROM FEDERAL GOVERNMENT	235.8	57.2	144.1	-	1.5	35.0
FROM STATE GOVERNMENT	873.7	152.6	164.0	-	.1	557.1
GENERAL REVENUE FROM OWN SOURCES	1 401.7	360.9	394.3	-	82.5	564.0
TAX REVENUE	943.2	224.9	248.9	-	6.2	463.1
PROPERTY TAX	750.0	213.1	67.5	-	6.2	463.1
OTHER TAXES	193.2	11.8	181.4	-	-	.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	458.5	136.0	145.4	-	76.3	100.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	469.4	-	118.9	-	350.5	-
EMPLOYEE RETIREMENT REVENUE	18.9	-	17.1	-	1.8	-
TOTAL DIRECT EXPENDITURE	3 280.1	537.8	819.0	-	767.5	1 158.8
DIRECT GENERAL EXPENDITURE, TOTAL	2 447.3	537.8	680.0	-	73.7	1 158.8
EDUCATION	1 174.5	49.6	1.7	-	-	1 123.2
HIGHWAYS	143.0	54.4	87.6	-	.7	-
PUBLIC WELFARE	28.3	27.7	.6	-	-	-
POLICE AND FIRE PROTECTION	203.1	39.9	163.3	-	-	-
HEALTH AND HOSPITALS	171.2	144.6	4.2	-	22.4	-
INTEREST ON GENERAL DEBT	83.4	26.3	19.1	-	5.3	32.6
ALL OTHER	443.9	195.1	403.6	-	45.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	825.9	-	133.4	-	692.5	-
EMPLOYEE RETIREMENT EXPENDITURE	6.9	-	5.6	-	1.3	-
DEBT OUTSTANDING, TOTAL	3 298.2	548.7	1 357.0	-	801.0	591.6
LONG-TERM	3 274.2	543.0	1 358.6	-	801.0	591.6
FULL FAITH AND CREDIT	1 368.3	112.2	347.6	-	336.9	591.6
NONGUARANTEED	1 905.9	430.8	991.0	-	464.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 358.2	230.6	313.4	-	82.1	709.1

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ARKANSAS						
TOTAL REVENUE	1 372.7	267.6	443.8	-	32.7	633.9
GENERAL REVENUE, TOTAL	1 247.0	267.6	318.5	-	32.2	633.9
INTERGOVERNMENTAL REVENUE	629.6	104.6	137.2	-	18.3	374.6
FROM FEDERAL GOVERNMENT	126.5	37.3	67.7	-	17.1	4.4
FROM STATE GOVERNMENT	503.1	66.0	67.6	-	.9	368.7
GENERAL REVENUE FROM OWN SOURCES	617.4	162.9	181.3	-	13.5	259.3
TAX REVENUE	301.4	49.2	53.5	-	2.6	194.1
PROPERTY TAX	270.8	48.6	23.5	-	2.6	194.1
OTHER TAXES	30.5	.6	29.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	316.0	113.7	127.9	-	11.2	63.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	122.5	-	122.0	-	.5	-
EMPLOYEE RETIREMENT REVENUE	3.2	-	3.2	-	-	-
TOTAL DIRECT EXPENDITURE	1 360.4	270.1	423.4	-	29.9	637.1
DIRECT GENERAL EXPENDITURE, TOTAL	1 222.5	270.1	286.9	-	28.4	637.1
EDUCATION	623.1	.7	-	-	-	622.4
HIGHWAYS	94.9	61.0	35.8	-	.1	-
PUBLIC WELFARE	4.0	3.2	.7	-	-	-
POLICE AND FIRE PROTECTION	73.5	15.7	57.8	-	-	-
HEALTH AND HOSPITALS	133.1	115.0	18.1	-	-	-
INTEREST ON GENERAL DEBT	44.8	2.7	20.9	-	6.4	14.7
ALL OTHER	247.1	71.7	153.5	-	21.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	134.8	-	133.3	-	1.5	-
EMPLOYEE RETIREMENT EXPENDITURE	3.1	-	3.1	-	-	-
DEBT OUTSTANDING, TOTAL	1 121.9	67.7	570.0	-	150.7	333.6
LONG-TERM	1 088.3	67.2	565.4	-	128.4	327.2
FULL FAITH AND CREDIT NONGUARANTEED	437.6	37.1	61.3	-	12.0	327.2
NONGUARANTEED	650.6	30.1	504.2	-	116.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	635.6	109.7	129.5	-	5.0	391.4
CALIFORNIA						
TOTAL REVENUE	1 31 307.1	9 638.8	8 769.7	-	3 213.2	10 061.8
GENERAL REVENUE, TOTAL	1 27 913.6	9 203.0	6 740.8	-	2 284.4	10 061.8
INTERGOVERNMENTAL REVENUE	15 449.5	5 993.3	2 408.4	-	546.3	6 367.8
FROM FEDERAL GOVERNMENT	2 115.9	742.9	863.0	-	317.0	192.9
FROM STATE GOVERNMENT	13 333.6	5 079.6	1 476.6	-	199.0	6 599.4
GENERAL REVENUE FROM OWN SOURCES	12 444.1	3 209.7	4 352.4	-	1 688.0	3 193.9
TAX REVENUE	7 655.3	1 922.9	2 596.1	-	515.8	2 620.5
PROPERTY TAX	5 427.8	1 599.0	744.7	-	463.6	2 620.5
OTHER TAXES	2 227.5	323.9	1 851.4	-	32.2	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	4 788.7	1 286.8	1 756.3	-	1 172.2	573.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	2 638.6	20.9	1 700.6	-	917.0	-
EMPLOYEE RETIREMENT REVENUE	754.9	434.9	308.1	-	11.8	-
TOTAL DIRECT EXPENDITURE	29 986.2	0 728.0	8 013.2	-	3 299.5	9 945.6
DIRECT GENERAL EXPENDITURE, TOTAL	25 879.8	8 363.0	5 893.5	-	1 675.6	9 945.6
EDUCATION	10 306.7	441.5	17.5	-	-	9 847.6
HIGHWAYS	1 021.1	396.2	608.8	-	16.1	-
PUBLIC WELFARE	2 736.8	2 620.1	115.6	-	-	-
POLICE AND FIRE PROTECTION	2 152.7	885.7	1 519.2	-	77.8	-
HEALTH AND HOSPITALS	2 201.9	1 470.7	185.4	-	988.9	-
INTEREST ON GENERAL DEBT	443.4	74.0	192.3	-	79.1	98.0
ALL OTHER	7 018.2	2 804.7	3 296.7	-	916.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	3 434.6	64.7	1 754.5	-	1 615.6	-
EMPLOYEE RETIREMENT EXPENDITURE	671.7	300.3	363.1	-	8.3	-
DEBT OUTSTANDING, TOTAL	14 644.0	1 194.1	6 023.8	-	5 390.5	2 683.5
LONG-TERM	14 437.6	1 194.1	5 920.5	-	5 267.5	2 683.5
FULL FAITH AND CREDIT NONGUARANTEED	8 268.3	828.4	2 023.1	-	3 380.3	2 683.5
NONGUARANTEED	6 152.3	367.7	3 897.4	-	1 987.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	14 109.7	3 444.9	3 073.3	-	998.7	6 615.8

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
COLORADO						
TOTAL REVENUE	15 179.4	494.2	1 214.7	-	243.4	1 266.7
GENERAL REVENUE, TOTAL	12 825.6	492.3	933.7	-	196.4	1 242.9
INTERGOVERNMENTAL REVENUE	1 007.4	220.7	250.6	-	32.1	543.6
FROM FEDERAL GOVERNMENT	232.7	61.6	139.9	-	15.3	16.0
FROM STATE GOVERNMENT	774.6	153.2	92.2	-	2.7	526.5
GENERAL REVENUE FROM OWN SOURCES	1 818.3	271.5	683.2	-	164.3	699.3
TAX REVENUE	1 254.3	184.5	397.9	-	81.0	590.9
PROPERTY TAX	900.8	157.8	109.1	-	43.1	590.9
OTHER TAXES	353.4	26.7	288.8	-	37.9	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	564.0	87.0	285.2	-	83.3	108.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	307.7	.1	261.8	-	45.6	-
EMPLOYEE RETIREMENT REVENUE	46.1	1.8	19.2	-	1.3	23.8
TOTAL DIRECT EXPENDITURE	3 237.4	475.1	1 236.2	-	291.4	1 234.7
DIRECT GENERAL EXPENDITURE, TOTAL	2 665.4	473.7	833.1	-	133.7	1 224.9
EDUCATION	1 191.4	-	-	-	-	1 191.4
HIGHWAYS	157.6	78.0	77.3	-	2.1	-
PUBLIC WELFARE	180.6	122.4	58.2	-	-	-
POLICE AND FIRE PROTECTION	197.3	25.7	157.8	-	13.7	-
HEALTH AND HOSPITALS	183.9	63.6	78.9	-	41.4	-
INTEREST ON GENERAL DEBT	83.5	11.2	25.0	-	13.7	33.5
ALL OTHER	671.2	172.7	435.7	-	62.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	545.2	.8	387.2	-	157.3	-
EMPLOYEE RETIREMENT EXPENDITURE	26.8	.7	15.9	-	.4	9.8
DEBT OUTSTANDING, TOTAL	2 574.1	255.5	1 206.3	-	553.3	559.1
LONG-TERM	2 340.4	253.4	1 202.8	-	523.7	558.4
FULL FAITH AND CREDIT	1 483.1	55.7	673.0	-	195.8	558.4
NONGUARANTEED	1 057.3	199.7	529.7	-	327.9	-
EXHIBITS' EXPENDITURE FOR SALARIES AND WAGES'	1 409.6	192.0	408.4	-	69.0	740.2
CONNECTICUT						
TOTAL REVENUE	12 526.4	-	1 168.4	1 258.8	99.3	58.4
GENERAL REVENUE, TOTAL	12 411.6	-	1 103.6	1 228.9	79.2	58.4
INTERGOVERNMENTAL REVENUE	1 732.8	-	411.4	298.8	25.7	55.5
FROM FEDERAL GOVERNMENT	213.5	-	136.0	40.4	17.0	.2
FROM STATE GOVERNMENT	519.3	-	272.2	232.0	3.1	12.1
GENERAL REVENUE FROM OWN SOURCES	1 678.8	-	692.3	930.2	53.6	2.8
TAX REVENUE	1 437.3	-	590.1	831.5	15.6	-
PROPERTY TAX	1 421.7	-	583.9	822.2	15.6	-
OTHER TAXES	15.5	-	6.2	9.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	241.6	-	102.1	98.7	37.9	2.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	85.7	-	45.9	19.6	20.1	-
EMPLOYEE RETIREMENT REVENUE	29.1	-	18.8	10.3	-	-
TOTAL DIRECT EXPENDITURE	2 536.2	-	1 142.6	1 236.7	102.5	54.4
DIRECT GENERAL EXPENDITURE, TOTAL	2 416.6	-	1 074.8	1 210.4	77.0	54.4
EDUCATION	1 185.7	-	426.1	705.8	-	53.8
HIGHWAYS	118.3	-	39.3	78.9	.1	-
PUBLIC WELFARE	52.8	-	42.9	10.0	-	-
POLICE AND FIRE PROTECTION	236.1	-	135.4	98.7	4.0	-
HEALTH AND HOSPITALS	39.0	-	28.8	10.4	-	-
INTEREST ON GENERAL DEBT	78.2	-	34.5	32.9	10.1	.7
ALL OTHER	704.6	-	368.0	273.8	62.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	88.4	-	43.2	19.7	25.4	-
EMPLOYEE RETIREMENT EXPENDITURE	31.2	-	24.6	6.6	-	-
DEBT OUTSTANDING, TOTAL	1 905.0	-	791.3	809.8	292.8	11.1
LONG-TERM	1 525.4	-	688.8	573.2	256.2	10.9
FULL FAITH AND CREDIT	1 216.3	-	623.9	548.0	31.6	10.9
NONGUARANTEED	309.0	-	59.3	25.2	284.6	-
EXHIBITS' EXPENDITURE FOR SALARIES AND WAGES'	1 269.5	-	551.9	648.7	32.9	38.9

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
DELAWARE						
TOTAL REVENUE	1486.7	93.4	131.7	-	24.0	239.5
GENERAL REVENUE, TOTAL	1435.6	91.4	82.7	-	24.0	239.5
INTERGOVERNMENTAL REVENUE	1248.7	42.3	53.5	-	4.6	170.3
FROM FEDERAL GOVERNMENT	87.0	34.9	29.2	-	4.5	18.4
FROM STATE GOVERNMENT	161.7	6.3	3.5	-	.2	151.9
GENERAL REVENUE FROM OWN SOURCES	186.9	49.1	49.2	-	19.4	69.2
TAX REVENUE	111.0	23.0	27.8	-	.2	60.0
PROPERTY TAX	96.3	21.9	14.2	-	.2	60.0
OTHER TAXES	14.8	1.2	13.6	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	75.9	26.1	21.4	-	19.2	9.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	47.8	.3	47.6	-	-	-
EMPLOYEE RETIREMENT REVENUE	3.2	1.8	1.4	-	-	-
TOTAL DIRECT EXPENDITURE	452.1	90.3	118.2	-	19.7	223.9
DIRECT GENERAL EXPENDITURE, TOTAL	405.7	88.6	73.5	-	19.7	223.9
EDUCATION	221.3	-	-	-	-	221.3
HIGHWAYS	14.6	.4	6.6	-	7.7	-
PUBLIC WELFARE . . . . .	.7	.7	-	-	-	-
POLICE AND FIRE PROTECTION	28.3	9.3	19.0	-	-	-
HEALTH AND HOSPITALS . . . . .	.5	.3	.2	-	-	-
INTEREST ON GENERAL DEBT	17.3	6.1	4.0	-	4.7	2.6
ALL OTHER	123.0	71.9	43.7	-	7.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	42.5	.5	42.0	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE	3.9	1.1	2.7	-	-	-
DEBT OUTSTANDING, TOTAL	442.6	147.0	113.1	-	131.2	51.3
LONG-TERM	419.3	140.8	112.1	-	115.1	51.3
FULL FAITH AND CREDIT	254.8	119.8	83.7	-	-	51.3
NONGUARANTEED	164.4	21.0	28.4	-	115.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	232.2	32.8	36.8	-	5.4	197.2
DISTRICT OF COLUMBIA						
TOTAL REVENUE	12 197.5	-	1 799.5	-	530.4	-
GENERAL REVENUE, TOTAL	12 002.5	-	1 697.2	-	437.6	-
INTERGOVERNMENTAL REVENUE	1 011.8	-	729.0	-	415.2	-
FROM FEDERAL GOVERNMENT	1 011.8	-	699.1	-	312.7	-
FROM STATE GOVERNMENT	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	990.7	-	968.2	-	22.5	-
TAX REVENUE	876.5	-	876.5	-	-	-
PROPERTY TAX	212.2	-	212.2	-	-	-
OTHER TAXES	664.3	-	664.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	114.2	-	91.8	-	22.5	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	105.8	-	13.1	-	92.8	-
EMPLOYEE RETIREMENT REVENUE	89.2	-	89.2	-	-	-
TOTAL DIRECT EXPENDITURE	2 500.0	-	1 905.7	-	594.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 791.4	-	1 791.4	-	-	-
EDUCATION	359.0	-	359.0	-	-	-
HIGHWAYS	65.5	-	65.5	-	-	-
PUBLIC WELFARE	290.3	-	290.3	-	-	-
POLICE AND FIRE PROTECTION	217.0	-	217.0	-	-	-
HEALTH AND HOSPITALS	168.5	-	168.5	-	-	-
INTEREST ON GENERAL DEBT	110.1	-	110.1	-	-	-
ALL OTHER	581.1	-	581.1	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	619.1	-	24.8	-	594.3	-
EMPLOYEE RETIREMENT EXPENDITURE	89.5	-	89.5	-	-	-
DEBT OUTSTANDING, TOTAL	2 671.3	-	1 674.3	-	997.0	-
LONG-TERM	2 520.2	-	1 523.2	-	997.0	-
FULL FAITH AND CREDIT	1 244.6	-	1 244.6	-	-	-
NONGUARANTEED	1 278.5	-	278.5	-	997.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	912.0	-	808.0	-	104.0	-

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
FLORIDA						
TOTAL REVENUE	8 999.4	2 334.5	2 896.4	-	572.7	3 254.3
GENERAL REVENUE, TOTAL	7 952.6	2 248.9	1 951.5	-	556.3	3 254.3
INTERGOVERNMENTAL REVENUE	3 420.2	735.6	640.1	-	53.4	2 049.5
FROM FEDERAL GOVERNMENT	967.2	495.4	361.2	-	21.4	89.2
FROM STATE GOVERNMENT	2 453.0	230.0	248.7	-	14.7	1 959.5
GENERAL REVENUE FROM OWN SOURCES	4 532.4	1 513.2	1 311.4	-	502.9	1 204.9
TAX REVENUE	2 541.7	828.8	734.5	-	84.9	893.4
PROPERTY TAX	2 110.5	731.1	401.1	-	64.9	893.4
OTHER TAXES	431.2	97.7	333.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 990.7	684.4	576.9	-	418.0	311.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	967.2	85.6	865.2	-	16.3	-
EMPLOYEE RETIREMENT REVENUE	79.7	-	79.6	-	-	-
TOTAL DIRECT EXPENDITURE	8 953.5	2 277.7	2 810.8	-	569.1	3 295.9
DIRECT GENERAL EXPENDITURE, TOTAL	7 876.5	2 106.0	1 925.9	-	548.7	3 295.9
EDUCATION	3 243.5	-	-	-	-	3 243.5
HIGHWAYS	337.7	188.4	149.2	-	.1	-
PUBLIC WELFARE	56.0	50.5	5.5	-	-	-
POLICE AND FIRE PROTECTION	752.8	292.3	449.9	-	10.6	-
HEALTH AND HOSPITALS	774.1	293.7	80.0	-	400.5	-
INTEREST ON GENERAL DEBT	265.3	104.8	81.1	-	27.1	52.3
ALL OTHER	2 447.0	1 178.2	1 160.3	-	110.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 022.2	171.7	830.2	-	20.3	-
EMPLOYEE RETIREMENT EXPENDITURE	54.7	-	54.7	-	-	-
DEBT OUTSTANDING, TOTAL	7 144.4	2 075.6	3 625.1	-	470.1	973.6
LONG-TERM	7 031.8	2 070.2	3 582.1	-	445.9	973.6
FULL FAITH AND CREDIT	2 439.1	757.4	897.6	-	10.5	973.6
NONGUARANTEED	4 412.6	1 312.8	2 664.5	-	435.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	4 141.7	955.0	980.5	-	237.6	1 968.6
GEORGIA						
TOTAL REVENUE	5 048.0	1 017.2	1 257.8	-	1 225.4	1 739.0
GENERAL REVENUE, TOTAL	4 430.4	950.5	827.1	-	1 091.2	1 732.9
INTERGOVERNMENTAL REVENUE	1 784.8	269.6	289.0	-	357.8	1 039.8
FROM FEDERAL GOVERNMENT	583.3	140.1	166.4	-	235.1	41.8
FROM STATE GOVERNMENT	1 201.5	128.6	75.7	-	5.1	994.1
GENERAL REVENUE FROM OWN SOURCES	2 645.6	680.9	538.1	-	733.4	693.1
TAX REVENUE	1 394.8	536.3	301.2	-	3.9	553.4
PROPERTY TAX	1 063.2	354.7	151.2	-	3.9	553.4
OTHER TAXES	331.7	181.6	150.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 250.8	144.6	236.9	-	729.5	139.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	588.8	50.4	404.3	-	134.2	-
EMPLOYEE RETIREMENT REVENUE	48.8	16.3	26.4	-	-	6.1
TOTAL DIRECT EXPENDITURE	5 013.3	801.1	1 220.8	-	1 299.5	1 692.0
DIRECT GENERAL EXPENDITURE, TOTAL	3 949.6	702.4	829.6	-	749.8	1 687.8
EDUCATION	1 667.8	.1	1.5	-	-	1 668.0
HIGHWAYS	216.5	139.3	77.2	-	-	-
PUBLIC WELFARE	13.1	9.7	3.4	-	-	-
POLICE AND FIRE PROTECTION	274.5	107.7	168.8	-	-	-
HEALTH AND HOSPITALS	744.4	75.2	9.0	-	659.4	-
INTEREST ON GENERAL DEBT	123.2	17.9	51.5	-	31.9	21.8
ALL OTHER	930.9	382.6	519.5	-	58.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 005.1	88.6	366.7	-	549.7	-
EMPLOYEE RETIREMENT EXPENDITURE	38.6	10.0	24.4	-	-	4.1
DEBT OUTSTANDING, TOTAL	4 363.2	742.2	1 382.8	-	1 881.7	450.4
LONG-TERM	4 231.4	729.1	1 376.0	-	1 876.1	450.4
FULL FAITH AND CREDIT	1 058.8	223.0	382.7	-	24.6	450.4
NONGUARANTEED	3 180.8	506.1	1 223.2	-	1 451.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	2 139.8	388.5	358.6	-	388.9	1 689.8

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
HAWAII						
TOTAL REVENUE	464.6	108.0	356.7	-	-	-
GENERAL REVENUE, TOTAL	418.5	98.8	319.8	-	-	-
INTERGOVERNMENTAL REVENUE	155.4	35.4	120.0	-	-	-
FROM FEDERAL GOVERNMENT	126.1	18.0	108.1	-	-	-
FROM STATE GOVERNMENT	29.3	17.5	11.8	-	-	-
GENERAL REVENUE FROM OWN SOURCES	263.2	63.3	199.8	-	-	-
TAX REVENUE	217.0	51.0	166.0	-	-	-
PROPERTY TAX	179.3	39.3	139.0	-	-	-
OTHER TAXES	42.6	11.7	30.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	46.2	12.3	33.8	-	-	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	46.1	9.2	36.9	-	-	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	439.0	106.6	332.3	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	350.1	86.9	263.2	-	-	-
EDUCATION . . . . .	.6	.6	-	-	-	-
HIGHWAYS	31.6	8.8	22.8	-	-	-
PUBLIC WELFARE	1.6	1.6	-	-	-	-
POLICE AND FIRE PROTECTION	78.5	20.9	57.6	-	-	-
HEALTH AND HOSPITALS	3.3	-	3.3	-	-	-
INTEREST ON GENERAL DEBT	19.6	6.8	12.9	-	-	-
ALL OTHER	214.8	48.2	166.6	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	88.9	19.7	69.1	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	336.3	78.6	257.7	-	-	-
LONG-TERM	329.1	78.6	250.5	-	-	-
FULL FAITH AND CREDIT	295.6	69.7	225.9	-	-	-
NONGUARANTEED	33.4	8.8	24.6	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	181.4	44.0	137.4	-	-	-
IDAHO						
TOTAL REVENUE	691.8	182.9	157.2	-	58.2	323.6
GENERAL REVENUE, TOTAL	667.3	182.9	133.1	-	57.7	323.6
INTERGOVERNMENTAL REVENUE	301.4	64.9	54.0	-	14.2	198.5
FROM FEDERAL GOVERNMENT	89.8	17.3	33.2	-	.8	8.5
FROM STATE GOVERNMENT	241.6	46.8	17.5	-	11.2	166.1
GENERAL REVENUE FROM OWN SOURCES	365.8	118.1	79.1	-	43.6	125.1
TAX REVENUE	228.1	68.5	44.7	-	17.2	97.7
PROPERTY TAX	221.4	66.3	40.3	-	17.2	97.7
OTHER TAXES	6.7	2.3	4.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	137.7	49.5	34.4	-	26.4	27.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	24.4	-	23.9	-	.5	-
EMPLOYEE RETIREMENT REVENUE . . . . .	.2	-	.2	-	-	-
TOTAL DIRECT EXPENDITURE	656.3	134.5	153.4	-	53.3	315.1
DIRECT GENERAL EXPENDITURE, TOTAL	618.6	134.5	116.7	-	52.4	315.1
EDUCATION	308.6	.1	-	-	-	308.5
HIGHWAYS	55.8	20.8	13.4	-	22.6	-
PUBLIC WELFARE	3.6	3.6	.1	-	-	-
POLICE AND FIRE PROTECTION	43.4	11.7	29.6	-	2.2	-
HEALTH AND HOSPITALS	60.5	45.3	1.2	-	14.0	-
INTEREST ON GENERAL DEBT	10.0	1.0	1.6	-	.9	6.5
ALL OTHER	136.5	52.1	71.8	-	12.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	37.4	-	36.5	-	.9	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.3	-	.3	-	-	-
DEBT OUTSTANDING, TOTAL	283.4	18.6	75.8	-	46.9	142.2
LONG-TERM	261.1	18.4	63.9	-	45.8	132.9
FULL FAITH AND CREDIT	184.5	17.9	24.1	-	9.5	132.9
NONGUARANTEED	76.5	.5	39.7	-	36.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	329.4	56.5	54.7	-	19.5	198.6

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ILLINOIS						
TOTAL REVENUE	11 555.6	1 232.6	3 754.7	245.0	1 566.2	4 993.6
GENERAL REVENUE, TOTAL	10 390.3	1 190.1	3 036.2	244.9	1 294.8	4 860.9
INTERGOVERNMENTAL REVENUE	3 988.2	460.7	927.3	83.4	573.1	2 180.4
FROM FEDERAL GOVERNMENT	1 131.9	163.1	543.1	33.9	349.3	42.5
FROM STATE GOVERNMENT	2 856.3	297.6	384.2	49.5	223.8	2 137.9
GENERAL REVENUE FROM OWN SOURCES	6 402.1	729.5	2 108.9	161.5	721.7	2 680.5
TAX REVENUE	4 856.6	470.8	1 584.5	142.3	387.7	2 301.2
PROPERTY TAX	3 919.4	375.1	715.4	142.3	387.7	2 298.9
OTHER TAXES	967.1	95.8	869.1	-	-	2.3
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 515.5	258.7	524.4	19.2	334.0	379.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	734.3	3.9	513.3	.1	216.9	-
EMPLOYEE RETIREMENT REVENUE	431.0	38.6	205.2	-	54.5	132.7
TOTAL DIRECT EXPENDITURE	11 123.0	1 155.4	3 444.6	177.8	1 604.3	4 740.7
DIRECT GENERAL EXPENDITURE, TOTAL	9 840.7	1 119.9	2 752.7	177.8	1 119.8	4 670.4
EDUCATION	4 554.8	3.6	5.7	-	-	4 545.4
HIGHWAYS	645.7	212.0	347.2	86.3	.2	-
PUBLIC WELFARE	88.0	51.0	14.0	23.0	-	-
POLICE AND FIRE PROTECTION	986.2	71.4	869.2	.3	45.2	-
HEALTH AND HOSPITALS	486.1	232.4	133.5	3.1	117.2	-
INTEREST ON GENERAL DEBT	335.2	21.5	93.4	-	95.4	124.9
ALL OTHER	2 744.8	528.0	1 289.8	65.1	861.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 007.6	10.6	550.6	-	446.4	-
EMPLOYEE RETIREMENT EXPENDITURE	274.7	25.0	141.3	-	38.1	70.4
DEBT OUTSTANDING, TOTAL	7 852.5	490.9	2 806.8	27.7	2 118.6	2 408.5
LONG-TERM	6 835.8	361.0	2 661.5	26.1	1 872.0	1 915.2
FULL FAITH AND CREDIT NONGUARANTEED	4 017.7	323.9	939.2	7.6	831.7	1 915.2
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	5 717.9	544.1	1 529.1	50.7	546.0	3 048.1
INDIANA						
TOTAL REVENUE	4 422.2	880.1	1 408.1	48.2	308.8	1 908.3
GENERAL REVENUE, TOTAL	4 055.4	880.0	1 177.1	48.2	173.1	1 908.3
INTERGOVERNMENTAL REVENUE	1 959.4	321.7	587.1	20.2	102.6	1 059.2
FROM FEDERAL GOVERNMENT	340.4	52.1	258.6	10.8	12.5	6.5
FROM STATE GOVERNMENT	1 619.0	269.6	304.4	6.4	6.6	1 035.6
GENERAL REVENUE FROM OWN SOURCES	2 096.1	558.3	591.1	28.0	70.6	849.1
TAX REVENUE	1 376.3	248.8	345.0	27.2	30.9	724.3
PROPERTY TAX	1 312.1	193.6	337.4	26.9	30.9	723.3
OTHER TAXES	64.2	55.2	7.6	.3	-	1.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	719.8	309.5	245.1	.8	39.7	124.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	361.4	-	225.7	-	135.6	-
EMPLOYEE RETIREMENT REVENUE	5.3	.1	5.2	-	-	-
TOTAL DIRECT EXPENDITURE	4 212.3	796.8	1 295.3	47.3	288.1	1 784.8
DIRECT GENERAL EXPENDITURE, TOTAL	3 768.0	796.7	1 008.9	47.3	130.4	1 784.8
EDUCATION	1 776.4	.6	-	-	4.3	1 771.4
HIGHWAYS	238.9	117.6	121.3	-	-	-
PUBLIC WELFARE	221.1	160.1	40.9	20.1	-	-
POLICE AND FIRE PROTECTION	236.6	27.8	195.6	13.1	-	-
HEALTH AND HOSPITALS	351.9	275.8	75.8	.3	-	-
INTEREST ON GENERAL DEBT	130.0	8.6	52.7	-	55.3	13.4
ALL OTHER	813.2	206.4	522.4	13.7	70.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	411.4	-	253.6	-	157.8	-
EMPLOYEE RETIREMENT EXPENDITURE	32.9	-	32.8	-	-	-
DEBT OUTSTANDING, TOTAL	2 947.3	148.1	1 448.6	8.7	1 161.1	180.8
LONG-TERM	2 874.4	148.0	1 448.6	3.2	1 123.4	181.2
FULL FAITH AND CREDIT NONGUARANTEED	916.8	93.6	637.8	3.2	31.0	181.2
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	2 034.2	318.6	432.6	12.8	49.0	1 221.6

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
IOWA						
TOTAL REVENUE	2 913.3	624.0	943.9	-	19.2	1 349.2
GENERAL REVENUE, TOTAL	2 679.7	624.0	716.2	-	17.3	1 345.1
INTERGOVERNMENTAL REVENUE	1 160.8	210.4	266.8	-	15.1	691.4
FROM FEDERAL GOVERNMENT	185.1	36.8	120.8	-	7.1	20.4
FROM STATE GOVERNMENT	975.7	168.7	137.6	-	6.3	663.0
GENERAL REVENUE FROM OWN SOURCES	1 518.8	413.6	449.4	-	2.2	653.7
TAX REVENUE	1 024.6	254.3	217.5	-	.7	552.2
PROPERTY TAX	983.5	246.1	205.4	-	.7	531.5
OTHER TAXES	41.1	8.2	12.1	-	-	20.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	494.2	159.3	231.9	-	1.5	101.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	211.5	-	209.6	-	1.9	-
EMPLOYEE RETIREMENT REVENUE	22.2	-	18.0	-	-	4.1
TOTAL DIRECT EXPENDITURE	2 852.5	555.5	922.0	-	18.1	1 326.8
DIRECT GENERAL EXPENDITURE, TOTAL	2 597.9	585.4	675.1	-	12.1	1 325.3
EDUCATION	1 307.2	-	.5	-	-	1 306.7
HIGHWAYS	332.9	199.0	133.9	-	-	-
PUBLIC WELFARE	57.1	54.2	2.9	-	-	-
POLICE AND FIRE PROTECTION	125.4	23.3	101.9	-	.3	-
HEALTH AND HOSPITALS	191.0	140.0	50.9	-	-	-
INTEREST ON GENERAL DEBT	61.1	3.7	39.7	-	.1	18.6
ALL OTHER	523.2	166.1	345.4	-	11.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	242.0	.1	235.8	-	6.1	-
EMPLOYEE RETIREMENT EXPENDITURE	12.6	-	11.1	-	-	1.5
DEBT OUTSTANDING, TOTAL	1 519.2	55.7	1 090.7	-	2.2	370.7
LONG-TERM	1 497.4	55.4	1 075.3	-	2.2	366.5
FULL FAITH AND CREDIT	810.5	48.1	398.7	-	1.2	366.5
NONGUARANTEED	686.9	7.3	678.5	-	1.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	1 282.1	216.3	288.8	-	4.1	772.9
KANSAS						
TOTAL REVENUE	2 241.2	390.1	737.1	16.2	137.2	964.1
GENERAL REVENUE, TOTAL	1 975.3	390.1	577.4	16.2	51.2	944.0
INTERGOVERNMENTAL REVENUE	642.6	71.4	175.8	3.6	11.7	408.7
FROM FEDERAL GOVERNMENT	163.6	27.8	113.9	2.0	7.5	12.5
FROM STATE GOVERNMENT	479.0	41.2	41.3	1.6	3.4	391.4
GENERAL REVENUE FROM OWN SOURCES	1 332.7	318.7	403.6	12.6	39.5	558.3
TAX REVENUE	892.8	222.2	193.5	12.6	7.1	437.4
PROPERTY TAX	829.3	194.9	155.3	12.6	7.1	437.4
OTHER TAXES	63.5	25.3	38.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	439.9	96.5	210.1	-	32.4	100.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	257.2	-	173.1	-	84.1	-
EMPLOYEE RETIREMENT REVENUE	8.6	-	6.6	-	1.9	.2
TOTAL DIRECT EXPENDITURE	2 278.7	349.1	770.8	19.1	184.4	958.3
DIRECT GENERAL EXPENDITURE, TOTAL	1 940.6	349.0	562.6	19.1	54.9	954.8
EDUCATION	938.3	-	-	-	-	938.2
HIGHWAYS	206.9	98.6	91.6	16.8	-	-
PUBLIC WELFARE	8.6	5.1	3.5	.1	-	-
POLICE AND FIRE PROTECTION	119.1	25.3	92.8	.9	-	-
HEALTH AND HOSPITALS	132.0	73.9	38.0	-	20.1	-
INTEREST ON GENERAL DEBT	84.5	6.4	59.4	-	2.1	16.6
ALL OTHER	451.2	139.8	277.3	1.4	32.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	330.4	-	201.6	-	128.7	-
EMPLOYEE RETIREMENT EXPENDITURE	7.8	-	6.5	-	.8	.5
DEBT OUTSTANDING, TOTAL	2 160.5	160.2	1 330.3	3.1	285.5	381.3
LONG-TERM	2 044.5	144.0	1 251.0	3.1	285.4	380.9
FULL FAITH AND CREDIT	905.0	127.7	381.9	3.1	12.4	380.9
NONGUARANTEED	1 161.5	18.4	870.1	-	273.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	969.8	140.4	226.4	3.4	34.1	543.5

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
KENTUCKY						
TOTAL REVENUE	12 345.7	411.8	817.0	-	91.1	1 047.6
GENERAL REVENUE, TOTAL	12 088.2	411.8	579.5	-	71.1	1 047.6
INTERGOVERNMENTAL REVENUE	11 186.4	188.6	202.4	-	49.3	788.0
FROM FEDERAL GOVERNMENT	267.8	57.9	163.4	-	31.1	15.4
FROM STATE GOVERNMENT	918.7	126.3	31.2	-	9.2	752.0
GENERAL REVENUE FROM OWN SOURCES	901.8	223.2	377.1	-	21.8	279.6
TAX REVENUE	525.7	132.8	201.1	-	6.6	185.3
PROPERTY TAX	299.1	86.4	70.7	-	6.6	135.4
OTHER TAXES	226.6	46.3	130.4	-	-	49.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	376.0	90.4	176.0	-	15.2	94.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	245.0	-	225.0	-	20.0	-
EMPLOYEE RETIREMENT REVENUE	12.5	-	12.5	-	-	-
TOTAL DIRECT EXPENDITURE	2 310.1	345.0	782.0	-	97.1	1 085.9
DIRECT GENERAL EXPENDITURE, TOTAL	2 011.8	344.7	536.4	-	44.7	1 085.9
EDUCATION	1 056.5	.2	-	-	-	1 056.3
HIGHWAYS	91.2	55.4	35.6	-	.1	-
PUBLIC WELFARE	10.7	9.0	1.6	-	-	-
POLICE AND FIRE PROTECTION	133.9	22.1	109.0	-	2.8	-
HEALTH AND HOSPITALS	100.1	65.0	29.7	-	5.4	-
INTEREST ON GENERAL DEBT	117.4	39.8	45.9	-	2.2	29.6
ALL OTHER	502.0	153.2	314.6	-	34.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	288.5	.5	235.7	-	52.4	-
EMPLOYEE RETIREMENT EXPENDITURE	9.8	-	9.8	-	-	-
DEBT OUTSTANDING, TOTAL	4 017.7	1 479.6	1 718.9	-	107.5	711.7
LONG-TERM	3 990.6	1 476.8	1 700.4	-	101.7	711.7
FULL FAITH AND CREDIT NONGUARANTEED	901.9	110.7	62.2	-	17.3	711.7
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	948.7	118.5	212.3	-	19.7	598.3
LOUISIANA						
TOTAL REVENUE	13 369.7	887.6	1 107.1	-	35.2	1 370.1
GENERAL REVENUE, TOTAL	13 089.7	858.9	855.9	-	35.1	1 370.1
INTERGOVERNMENTAL REVENUE	11 490.2	272.9	336.7	-	3.7	907.2
FROM FEDERAL GOVERNMENT	367.8	107.4	237.9	-	1.6	21.9
FROM STATE GOVERNMENT	1 122.4	163.7	76.5	-	2.8	879.4
GENERAL REVENUE FROM OWN SOURCES	1 599.5	586.0	519.2	-	31.4	462.9
TAX REVENUE	1 000.7	261.0	330.4	-	16.8	392.5
PROPERTY TAX	407.9	155.2	98.4	-	16.8	137.5
OTHER TAXES	592.8	105.8	232.1	-	-	255.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	598.8	324.9	188.8	-	14.6	70.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	251.8	26.4	225.3	-	.1	-
EMPLOYEE RETIREMENT REVENUE	28.2	2.3	25.8	-	-	-
TOTAL DIRECT EXPENDITURE	3 196.8	805.2	1 026.5	-	30.4	1 334.7
DIRECT GENERAL EXPENDITURE, TOTAL	2 902.6	764.9	772.9	-	30.1	1 334.7
EDUCATION	1 302.4	-	-	-	-	1 302.4
HIGHWAYS	189.5	109.3	80.2	-	-	-
PUBLIC WELFARE	5.8	2.3	3.5	-	-	-
POLICE AND FIRE PROTECTION	224.5	84.4	140.1	-	-	-
HEALTH AND HOSPITALS	262.9	240.6	22.4	-	-	-
INTEREST ON GENERAL DEBT	150.3	59.6	56.5	-	2.0	32.3
ALL OTHER	767.1	268.7	470.2	-	28.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	263.8	38.9	224.6	-	.3	-
EMPLOYEE RETIREMENT EXPENDITURE	30.4	1.4	29.0	-	-	-
DEBT OUTSTANDING, TOTAL	3 389.8	1 172.2	1 512.2	-	40.8	644.6
LONG-TERM	3 342.1	1 168.2	1 468.5	-	40.8	644.6
FULL FAITH AND CREDIT NONGUARANTEED	1 816.9	480.9	688.7	-	32.8	644.6
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 500.6	274.0	347.2	-	7.8	871.6

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MAINE						
TOTAL REVENUE	1728.2	24.9	229.0	250.2	61.8	176.4
GENERAL REVENUE, TOTAL	1706.7	24.9	228.2	248.9	42.4	176.4
INTERGOVERNMENTAL REVENUE	1319.6	10.3	94.1	92.7	31.6	104.9
FROM FEDERAL GOVERNMENT	89.6	4.1	35.0	26.5	23.2	4.8
FROM STATE GOVERNMENT	230.0	6.0	54.7	60.3	4.8	104.2
GENERAL REVENUE FROM OWN SOURCES	387.1	14.5	134.1	156.1	10.8	71.5
TAX REVENUE	321.3	11.9	105.6	138.0	.4	65.3
PROPERTY TAX	319.2	11.9	104.7	136.9	.4	65.3
OTHER TAXES	2.1	-	.9	1.1	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	65.8	2.6	28.5	18.1	10.4	6.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	21.5	-	.8	1.4	19.3	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	763.3	24.5	245.1	250.8	70.0	172.9
DIRECT GENERAL EXPENDITURE, TOTAL	712.1	24.5	242.3	248.2	24.1	172.9
EDUCATION	371.4	-	101.5	102.2	-	167.7
HIGHWAYS	66.0	.8	21.7	43.5	-	-
PUBLIC WELFARE	6.7	.4	3.2	3.2	-	-
POLICE AND FIRE PROTECTION	53.0	3.8	27.6	21.6	-	-
HEALTH AND HOSPITALS	14.7	.1	13.0	1.6	-	-
INTEREST ON GENERAL DEBT	25.6	.4	7.3	7.7	5.0	5.2
ALL OTHER	174.7	19.1	68.0	68.4	19.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	51.2	-	2.7	2.5	46.0	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	559.4	5.7	154.0	141.9	170.4	87.5
LONG-TERM	504.3	5.7	142.4	134.3	134.5	87.5
FULL FAITH AND CREDIT	306.3	5.2	131.4	127.0	45.3	87.5
NONGUARANTEED	108.0	.5	11.0	7.3	89.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	356.6	8.5	119.2	109.1	10.6	109.1
MARYLAND						
TOTAL REVENUE	4 289.9	2 828.2	1 222.4	-	270.2	-
GENERAL REVENUE, TOTAL	4 033.7	2 732.9	1 105.1	-	226.6	-
INTERGOVERNMENTAL REVENUE	1 693.8	1 016.5	614.8	-	93.4	-
FROM FEDERAL GOVERNMENT	509.0	206.0	223.6	-	79.4	-
FROM STATE GOVERNMENT	1 184.8	801.8	371.4	-	11.5	-
GENERAL REVENUE FROM OWN SOURCES	2 339.9	1 716.4	490.3	-	133.3	-
TAX REVENUE	1 725.7	1 358.0	360.7	-	6.9	-
PROPERTY TAX	1 072.7	814.5	251.3	-	6.9	-
OTHER TAXES	653.0	543.6	109.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	614.2	358.3	129.6	-	126.3	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	179.2	73.4	66.2	-	39.7	-
EMPLOYEE RETIREMENT REVENUE	77.0	21.9	51.1	-	3.9	-
TOTAL DIRECT EXPENDITURE	4 211.7	2 750.6	1 151.7	-	309.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 932.3	2 648.9	1 064.5	-	218.9	-
EDUCATION	1 896.9	1 597.8	299.1	-	-	-
HIGHWAYS	198.0	119.8	78.0	-	.2	-
PUBLIC WELFARE	5.7	2.2	3.5	-	-	-
POLICE AND FIRE PROTECTION	320.1	180.7	139.4	-	-	-
HEALTH AND HOSPITALS	171.0	96.7	74.3	-	-	-
INTEREST ON GENERAL DEBT	141.7	74.5	29.9	-	37.3	-
ALL OTHER	1 199.0	577.1	440.4	-	181.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	234.0	87.8	59.2	-	87.0	-
EMPLOYEE RETIREMENT EXPENDITURE	45.3	13.9	28.0	-	3.4	-
DEBT OUTSTANDING, TOTAL	3 446.8	1 854.1	686.2	-	1 104.5	-
LONG-TERM	3 474.8	1 851.0	683.2	-	940.7	-
FULL FAITH AND CREDIT	2 844.5	1 540.3	607.6	-	738.6	-
NONGUARANTEED	588.4	310.7	78.5	-	288.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	2 132.6	1 519.9	561.8	-	50.9	-

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MASSACHUSETTS						
TOTAL REVENUE	16 856.7	186.3	3 244.7	2 599.1	700.8	331.3
GENERAL REVENUE, TOTAL	16 284.0	157.8	2 991.8	2 389.7	618.8	331.3
INTERGOVERNMENTAL REVENUE	2 549.1	62.4	1 201.9	663.2	514.0	313.0
FROM FEDERAL GOVERNMENT	854.9	9.9	423.0	208.9	212.8	—
FROM STATE GOVERNMENT	1 694.2	51.3	770.1	444.3	287.3	141.3
GENERAL REVENUE FROM OWN SOURCES	3 734.8	95.5	1 789.8	1 725.5	104.8	18.3
TAX REVENUE	3 170.6	63.0	1 516.5	1 584.7	6.4	—
PROPERTY TAX	3 149.3	61.9	1 505.7	1 575.3	6.4	—
OTHER TAXES	21.3	1.1	10.6	9.4	—	—
CHARGES AND MISCELLANEOUS GENERAL REVENUE	564.2	32.5	273.3	141.8	98.0	18.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	418.3	—	169.9	186.0	62.4	—
EMPLOYEE RETIREMENT REVENUE	154.5	28.4	83.1	23.3	19.6	—
TOTAL DIRECT EXPENDITURE	6 977.1	200.7	3 092.1	2 436.6	937.4	310.3
DIRECT GENERAL EXPENDITURE, TOTAL	5 711.7	166.3	2 799.5	2 203.0	232.7	310.3
EDUCATION	2 595.8	5.5	1 112.2	1 180.5	—	297.7
HIGHWAYS	262.9	2.6	106.8	153.5	—	—
PUBLIC WELFARE	37.9	—	25.2	12.4	—	—
POLICE AND FIRE PROTECTION	418.0	3.6	369.3	238.2	4.9	—
HEALTH AND HOSPITALS	256.5	22.1	195.7	38.7	—	—
INTEREST ON GENERAL DEBT	161.6	4.3	89.6	39.7	15.4	12.6
ALL OTHER	1 781.1	128.0	900.7	540.0	212.3	—
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 046.4	—	157.3	199.0	690.0	—
EMPLOYEE RETIREMENT EXPENDITURE	218.9	34.4	135.1	34.7	14.7	—
DEBT OUTSTANDING, TOTAL	4 377.5	82.7	1 611.3	869.6	1 620.7	193.3
LONG-TERM	3 711.9	73.1	1 432.4	791.7	1 221.4	193.3
FULL FAITH AND CREDIT	2 829.0	73.1	1 347.8	705.9	508.9	193.3
NONGUARANTEED	883.0	—	84.7	85.8	712.5	—
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	3 298.2	99.6	1 613.3	1 202.5	204.3	188.5
MICHIGAN						
TOTAL REVENUE	10 276.2	2 070.9	3 431.3	387.3	277.3	4 442.8
GENERAL REVENUE, TOTAL	19 562.3	2 017.3	2 823.7	346.8	285.6	4 442.3
INTERGOVERNMENTAL REVENUE	14 154.1	1 159.7	1 222.7	137.3	87.6	1 880.0
FROM FEDERAL GOVERNMENT	1 019.9	322.2	522.1	36.2	50.0	89.4
FROM STATE GOVERNMENT	3 134.1	493.1	617.7	92.5	31.0	1 699.9
GENERAL REVENUE FROM OWN SOURCES	5 408.3	857.6	1 601.0	209.4	178.0	2 562.3
TAX REVENUE	3 645.8	406.7	926.3	111.9	12.3	2 188.5
PROPERTY TAX	3 335.4	387.0	650.9	102.6	12.3	2 182.7
OTHER TAXES	310.4	19.7	275.5	9.3	—	3.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 762.5	450.9	674.7	97.5	165.7	373.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	491.1	4.5	436.5	38.4	11.6	—
EMPLOYEE RETIREMENT REVENUE	222.8	49.1	171.1	2.2	—	4.5
TOTAL DIRECT EXPENDITURE	10 279.6	1 959.5	3 335.9	310.2	250.0	4 423.9
DIRECT GENERAL EXPENDITURE, TOTAL	9 445.7	1 895.5	2 691.8	264.9	170.5	4 423.0
EDUCATION	4 273.6	—	—	—	—	4 273.6
HIGHWAYS	433.4	348.8	266.7	17.9	—	—
PUBLIC WELFARE	240.0	238.6	1.2	—	—	—
POLICE AND FIRE PROTECTION	763.2	81.6	605.9	75.7	—	—
HEALTH AND HOSPITALS	755.8	361.0	256.6	1.1	137.1	—
INTEREST ON GENERAL DEBT	338.7	91.1	90.0	2.9	5.2	149.5
ALL OTHER	2 441.1	774.4	1 471.4	167.1	28.2	—
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	649.0	31.2	493.3	45.0	79.6	—
EMPLOYEE RETIREMENT EXPENDITURE	184.9	32.8	150.8	.3	—	1.0
DEBT OUTSTANDING, TOTAL	7 466.7	2 152.1	2 243.9	129.4	126.5	3 012.7
LONG-TERM	7 474.3	2 146.3	2 180.4	128.6	126.3	2 892.5
FULL FAITH AND CREDIT	5 770.2	1 674.5	1 097.8	88.4	19.9	2 892.5
NONGUARANTEED	1 704.0	471.8	1 082.6	43.2	106.3	—
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	5 076.0	698.9	1 300.0	117.2	86.0	2 873.5

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MINNESOTA						
TOTAL REVENUE	15 007.6	1 167.9	1 618.6	52.3	359.0	1 922.5
GENERAL REVENUE, TOTAL	14 537.6	1 167.9	1 207.3	52.1	341.1	1 881.9
INTERGOVERNMENTAL REVENUE	12 346.2	624.8	485.0	27.2	212.0	1 109.9
FROM FEDERAL GOVERNMENT	379.0	82.0	180.6	6.6	99.7	10.2
FROM STATE GOVERNMENT	1 967.2	526.6	286.0	20.0	42.5	1 092.1
GENERAL REVENUE FROM OWN SOURCES	2 191.4	543.0	722.3	25.0	129.1	772.0
TAX REVENUE	1 317.2	357.4	291.4	19.9	29.6	618.8
PROPERTY TAX	1 259.7	351.9	243.1	19.5	29.6	615.5
OTHER TAXES	57.5	5.5	48.3	.4	-	3.3
CHARGES AND MISCELLANEOUS GENERAL REVENUE	874.2	185.6	430.9	5.0	99.5	153.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	398.7	-	380.7	.2	17.8	-
EMPLOYEE RETIREMENT REVENUE	71.2	-	30.6	-	-	40.6
TOTAL DIRECT EXPENDITURE	4 778.2	1 096.4	1 493.1	50.3	371.4	1 766.9
DIRECT GENERAL EXPENDITURE, TOTAL	4 235.2	1 095.1	1 067.1	48.9	276.4	1 747.8
EDUCATION	1 696.2	.1	.1	-	-	1 696.1
HIGHWAYS	407.7	222.6	152.4	32.6	-	-
PUBLIC WELFARE	440.6	421.2	19.3	-	-	-
POLICE AND FIRE PROTECTION	213.3	43.0	165.8	4.5	-	-
HEALTH AND HOSPITALS	257.6	130.3	96.5	-	30.8	-
INTEREST ON GENERAL DEBT	187.2	9.5	91.2	.2	34.7	51.7
ALL OTHER	1 032.6	268.3	541.8	11.6	210.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	487.9	1.3	390.1	1.4	95.1	-
EMPLOYEE RETIREMENT EXPENDITURE	55.1	-	35.9	-	-	19.2
DEBT OUTSTANDING, TOTAL	4 449.1	229.4	2 218.9	11.0	900.8	1 089.0
LONG-TERM	4 351.8	228.3	2 215.6	11.0	871.3	1 025.6
FULL FAITH AND CREDIT	2 930.7	156.6	1 361.7	11.0	375.8	1 025.6
NONGUARANTEED	1 421.1	71.7	853.6	-	495.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	2 073.1	378.6	461.9	5.1	92.9	1 134.6
MISSISSIPPI						
TOTAL REVENUE	11 847.3	535.4	518.6	-	30.9	770.2
GENERAL REVENUE, TOTAL	11 692.7	535.0	366.5	-	28.7	770.2
INTERGOVERNMENTAL REVENUE	1918.5	185.3	168.6	-	10.0	562.4
FROM FEDERAL GOVERNMENT	147.4	55.8	62.8	-	7.5	21.3
FROM STATE GOVERNMENT	771.1	128.4	100.6	-	1.5	540.6
GENERAL REVENUE FROM OWN SOURCES	774.1	349.6	197.9	-	18.7	207.9
TAX REVENUE	349.3	126.4	80.2	-	6.5	136.2
PROPERTY TAX	329.5	119.5	67.4	-	6.5	136.1
OTHER TAXES	19.7	6.9	12.8	-	-	.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	424.9	223.2	117.8	-	12.2	71.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	152.9	.4	150.2	-	2.2	-
EMPLOYEE RETIREMENT REVENUE	1.8	-	1.8	-	-	-
TOTAL DIRECT EXPENDITURE	1 774.6	487.3	461.5	-	27.7	798.2
DIRECT GENERAL EXPENDITURE, TOTAL	1 624.6	485.3	319.2	-	21.9	798.2
EDUCATION	792.3	-	-	-	-	792.3
HIGHWAYS	176.5	132.8	43.7	-	-	-
PUBLIC WELFARE	7.7	5.2	2.6	-	-	-
POLICE AND FIRE PROTECTION	82.7	19.1	65.6	-	-	-
HEALTH AND HOSPITALS	237.9	199.4	38.2	-	.2	-
INTEREST ON GENERAL DEBT	47.7	23.0	15.9	-	2.9	5.9
ALL OTHER	279.7	107.7	153.2	-	18.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	146.8	1.9	139.1	-	5.6	-
EMPLOYEE RETIREMENT EXPENDITURE	3.2	-	3.2	-	-	-
DEBT OUTSTANDING, TOTAL	1 178.1	502.6	457.0	-	92.3	126.2
LONG-TERM	1 159.8	499.4	452.4	-	84.9	123.1
FULL FAITH AND CREDIT	705.6	287.5	272.4	-	22.6	123.1
NONGUARANTEED	454.2	211.9	180.0	-	62.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	816.7	174.8	152.6	-	6.6	482.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MISSOURI						
TOTAL REVENUE	13 651.8	485.1	1 554.6	7.7	304.2	1 693.6
GENERAL REVENUE, TOTAL	13 464.2	484.0	1 211.3	7.7	277.2	1 677.3
INTERGOVERNMENTAL REVENUE	1 232.8	109.1	387.5	2.5	128.3	848.8
FROM FEDERAL GOVERNMENT	432.6	64.6	237.3	1.7	80.2	48.8
FROM STATE GOVERNMENT	850.2	41.8	103.4	.4	7.7	696.9
GENERAL REVENUE FROM OWN SOURCES	2 181.4	374.9	823.8	5.2	148.9	828.6
TAX REVENUE	1 519.8	251.9	553.8	5.1	55.6	653.4
PROPERTY TAX	994.2	155.0	125.2	5.0	55.6	653.4
OTHER TAXES	525.6	96.9	428.6	.1	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	661.6	123.0	270.1	.1	93.3	175.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	328.3	.3	301.0	-	27.0	-
EMPLOYEE RETIREMENT REVENUE	59.3	.8	42.3	-	-	16.2
TOTAL DIRECT EXPENDITURE	3 744.1	395.9	1 418.9	8.1	287.5	1 633.7
DIRECT GENERAL EXPENDITURE, TOTAL	3 292.8	395.0	1 091.5	8.1	175.5	1 622.6
EDUCATION	1 592.8	.1	-	-	-	1 592.7
HIGHWAYS	213.3	64.8	134.2	6.9	7.4	-
PUBLIC WELFARE	11.3	4.7	6.7	-	-	-
POLICE AND FIRE PROTECTION	290.3	36.4	243.4	-	10.5	-
HEALTH AND HOSPITALS	308.9	118.9	145.1	-	45.0	-
INTEREST ON GENERAL DEBT	96.2	12.7	37.5	-	16.1	29.9
ALL OTHER	780.0	157.5	524.7	1.3	96.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	409.4	.2	297.2	-	112.0	-
EMPLOYEE RETIREMENT EXPENDITURE	41.9	.7	30.2	-	-	11.1
DEBT OUTSTANDING, TOTAL	2 683.4	312.7	1 374.9	1.9	376.5	617.4
LONG-TERM	2 603.4	285.3	1 372.2	1.7	327.0	617.2
FULL FAITH AND CREDIT	1 286.8	224.1	397.0	1.7	46.7	617.2
NONGUARANTEED	1 316.6	61.2	975.1	-	280.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 831.6	180.7	526.4	2.4	70.6	1 051.5
MONTANA						
TOTAL REVENUE	1705.5	249.9	162.8	-	16.0	363.7
GENERAL REVENUE, TOTAL	1690.5	249.5	149.2	-	15.1	363.7
INTERGOVERNMENTAL REVENUE	256.9	52.8	44.2	-	2.6	244.3
FROM FEDERAL GOVERNMENT	66.9	21.5	28.8	-	1.7	14.9
FROM STATE GOVERNMENT	189.9	29.7	13.7	-	.3	146.3
GENERAL REVENUE FROM OWN SOURCES	433.6	196.7	105.0	-	12.6	119.4
TAX REVENUE	307.0	156.6	89.7	-	2.3	98.4
PROPERTY TAX	295.9	151.0	44.1	-	2.3	98.4
OTHER TAXES	11.1	5.5	5.6	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	126.6	40.1	55.2	-	10.3	20.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	13.8	.5	12.5	-	.9	-
EMPLOYEE RETIREMENT REVENUE	1.2	-	1.2	-	-	-
TOTAL DIRECT EXPENDITURE	733.4	162.8	186.3	-	15.9	368.4
DIRECT GENERAL EXPENDITURE, TOTAL	713.0	162.3	167.5	-	14.9	368.4
EDUCATION	364.4	1.4	.1	-	-	362.9
HIGHWAYS	71.1	36.8	34.3	-	-	-
PUBLIC WELFARE	11.9	11.4	.5	-	-	-
POLICE AND FIRE PROTECTION	38.1	12.2	25.9	-	-	-
HEALTH AND HOSPITALS	43.0	10.4	28.2	-	6.5	-
INTEREST ON GENERAL DEBT	28.0	11.6	8.3	-	.7	5.4
ALL OTHER	158.5	78.5	72.3	-	7.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	19.1	.5	17.5	-	1.1	-
EMPLOYEE RETIREMENT EXPENDITURE	1.3	-	1.3	-	-	-
DEBT OUTSTANDING, TOTAL	345.2	198.6	202.8	-	30.1	115.7
LONG-TERM	337.1	196.5	196.7	-	28.2	115.7
FULL FAITH AND CREDIT	160.7	17.9	19.7	-	7.4	115.7
NONGUARANTEED	376.4	178.6	177.0	-	20.8	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	327.9	60.8	58.6	-	5.3	303.2

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEBRASKA						
TOTAL REVENUE	2 235.8	283.0	569.6	5.4	757.6	696.1
GENERAL REVENUE, TOTAL	1 465.8	283.0	379.7	5.4	183.6	690.0
INTERGOVERNMENTAL REVENUE	416.2	103.5	152.5	1.3	21.4	213.4
FROM FEDERAL GOVERNMENT	119.0	24.7	69.5	.8	11.0	13.0
FROM STATE GOVERNMENT	297.2	75.6	73.1	.3	6.0	142.1
GENERAL REVENUE FROM OWN SOURCES	1 049.6	179.6	227.2	4.1	162.2	476.6
TAX REVENUE	667.2	107.8	132.0	4.0	23.7	399.8
PROPERTY TAX	608.6	94.5	87.2	4.0	23.7	399.2
OTHER TAXES	58.6	13.2	44.8	-	-	.6
CHARGES AND MISCELLANEOUS GENERAL REVENUE	382.4	71.8	95.2	.1	138.5	76.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	749.6	-	183.6	-	566.0	-
EMPLOYEE RETIREMENT REVENUE	20.4	-	6.3	-	8.0	6.1
TOTAL DIRECT EXPENDITURE	2 546.2	254.1	642.2	4.9	986.6	658.5
DIRECT GENERAL EXPENDITURE, TOTAL	1 386.5	254.1	355.0	4.9	116.4	656.1
EDUCATION	644.9	1.3	.1	-	-	643.5
HIGHWAYS	161.4	80.4	75.0	4.0	2.1	-
PUBLIC WELFARE	15.0	12.8	2.2	-	-	-
POLICE AND FIRE PROTECTION	73.2	11.3	59.7	-	2.2	-
HEALTH AND HOSPITALS	123.4	57.4	21.1	-	44.9	-
INTEREST ON GENERAL DEBT	49.1	6.5	16.1	-	13.9	12.6
ALL OTHER	319.4	84.4	180.8	.8	53.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 150.8	-	283.3	-	867.5	-
EMPLOYEE RETIREMENT EXPENDITURE	8.9	-	3.9	-	2.7	2.4
DEBT OUTSTANDING, TOTAL	4 236.1	98.1	720.5	1.2	3 171.9	244.4
LONG-TERM	4 059.4	98.0	690.9	1.2	3 025.5	243.8
FULL FAITH AND CREDIT	641.4	15.2	252.7	1.2	128.6	243.8
NONGUARANTEED	3 418.0	82.8	438.2	-	2 897.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	792.9	115.6	162.0	1.3	132.7	381.3
NEVADA						
TOTAL REVENUE	1 839.8	380.9	190.5	-	31.5	285.6
GENERAL REVENUE, TOTAL	1 805.9	359.9	180.5	-	28.5	285.6
INTERGOVERNMENTAL REVENUE	271.7	60.5	78.0	-	7.9	173.9
FROM FEDERAL GOVERNMENT	58.5	17.7	26.7	-	6.4	7.7
FROM STATE GOVERNMENT	213.2	24.5	19.9	-	.6	166.2
GENERAL REVENUE FROM OWN SOURCES	534.2	299.4	102.5	-	20.6	111.7
TAX REVENUE	328.1	139.5	57.9	-	4.1	96.6
PROPERTY TAX	217.7	88.2	29.4	-	4.1	96.1
OTHER TAXES	110.4	81.4	28.5	-	-	.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	206.1	129.9	44.6	-	16.5	15.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	33.9	21.0	10.0	-	3.0	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	829.4	341.9	166.9	-	44.9	275.7
DIRECT GENERAL EXPENDITURE, TOTAL	786.9	311.9	157.8	-	41.4	275.7
EDUCATION	262.7	-	-	-	-	262.7
HIGHWAYS	46.4	26.1	20.2	-	.1	-
PUBLIC WELFARE	13.4	13.3	.1	-	-	-
POLICE AND FIRE PROTECTION	90.2	50.8	37.6	-	1.8	-
HEALTH AND HOSPITALS	98.4	91.7	6.6	-	-	-
INTEREST ON GENERAL DEBT	29.7	8.6	4.1	-	4.0	13.1
ALL OTHER	246.2	121.5	89.2	-	35.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	42.6	30.0	9.1	-	3.4	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	648.8	257.8	91.3	-	119.3	180.4
LONG-TERM	645.1	257.6	91.2	-	115.9	180.4
FULL FAITH AND CREDIT	378.5	104.1	74.6	-	18.8	180.4
NONGUARANTEED	266.6	149.5	16.7	-	100.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	406.3	158.3	72.8	-	7.1	168.1

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW HAMPSHIRE						
TOTAL REVENUE	617.9	53.4	215.4	134.9	16.9	213.8
GENERAL REVENUE, TOTAL	602.0	53.4	206.1	128.7	16.5	213.8
INTERGOVERNMENTAL REVENUE	157.4	22.5	64.4	42.2	11.4	33.4
FROM FEDERAL GOVERNMENT	20.8	3.1	30.8	19.9	6.6	.4
FROM STATE GOVERNMENT	96.5	19.3	32.2	22.3	.1	22.7
GENERAL REVENUE FROM OWN SOURCES	444.6	30.9	141.8	86.5	5.0	180.4
TAX REVENUE	374.5	19.6	119.5	71.4	.4	165.6
PROPERTY TAX	370.0	19.6	117.0	67.4	.4	165.6
OTHER TAXES	4.5	-	2.4	4.0	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	68.1	11.3	22.3	15.1	4.6	14.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	15.8	-	9.1	6.2	.4	-
EMPLOYEE RETIREMENT REVENUE . . . . .	.2	-	.2	-	-	-
TOTAL DIRECT EXPENDITURE	581.2	48.1	207.1	115.5	12.1	198.5
DIRECT GENERAL EXPENDITURE, TOTAL	544.9	48.1	194.9	110.4	11.1	198.5
EDUCATION	274.9	-	80.8	-	-	194.1
HIGHWAYS	53.7	-	25.2	28.0	.5	-
PUBLIC WELFARE	32.4	28.1	2.9	1.4	-	-
POLICE AND FIRE PROTECTION	50.1	2.6	25.9	21.1	.5	-
HEALTH AND HOSPITALS	4.8	1.0	1.3	2.4	-	-
INTEREST ON GENERAL DEBT	20.3	2.3	8.0	3.8	1.8	4.4
ALL OTHER	128.8	14.0	52.8	53.7	8.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	14.1	-	10.0	5.1	1.0	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.1	-	.2	-	-	-
DEBT OUTSTANDING, TOTAL	368.0	32.9	156.2	61.4	54.3	80.8
LONG-TERM	340.7	32.5	144.9	64.4	38.1	80.8
FULL FAITH AND CREDIT	319.4	32.5	144.5	52.7	8.8	80.8
NONGUARANTEED	41.3	-	.4	11.6	29.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	285.9	24.3	102.1	42.3	2.4	114.9
NEW JERSEY						
TOTAL REVENUE	8 110.9	2 046.0	2 163.9	800.5	533.8	2 621.8
GENERAL REVENUE, TOTAL	7 939.0	2 043.3	2 084.2	781.5	493.2	2 621.8
INTERGOVERNMENTAL REVENUE	3 005.4	1 028.9	758.0	157.5	263.0	873.2
FROM FEDERAL GOVERNMENT	538.7	179.7	104.7	49.6	192.3	10.3
FROM STATE GOVERNMENT	2 468.7	841.4	627.4	106.6	32.7	860.7
GENERAL REVENUE FROM OWN SOURCES	4 933.5	1 014.4	1 316.3	624.0	230.2	1 748.6
TAX REVENUE	4 897.5	794.0	1 146.3	533.5	6.7	1 616.9
PROPERTY TAX	3 627.9	783.5	809.7	331.0	6.7	1 616.9
OTHER TAXES	469.4	10.5	284.6	202.5	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	836.0	220.4	170.0	90.5	223.5	131.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	164.8	-	107.2	19.0	40.6	-
EMPLOYEE RETIREMENT REVENUE	5.1	2.7	2.4	-	-	-
TOTAL DIRECT EXPENDITURE	7 976.9	1 923.3	2 134.9	746.0	617.2	2 538.5
DIRECT GENERAL EXPENDITURE, TOTAL	7 753.9	1 914.4	2 012.1	739.7	550.3	2 538.5
EDUCATION	3 380.7	271.8	602.1	32.5	-	2 474.4
HIGHWAYS	361.8	102.2	108.6	120.5	30.2	-
PUBLIC WELFARE	438.9	589.5	42.3	4.0	-	-
POLICE AND FIRE PROTECTION	407.5	32.1	411.4	194.7	7.3	-
HEALTH AND HOSPITALS	233.9	193.7	28.4	11.9	-	-
INTEREST ON GENERAL DEBT	279.8	31.4	83.0	23.0	107.3	61.1
ALL OTHER	2 258.3	692.8	1 66.4	391.0	408.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	208.5	-	115.3	26.3	66.9	-
EMPLOYEE RETIREMENT EXPENDITURE	14.5	6.9	7.6	-	-	-
DEBT OUTSTANDING, TOTAL	5 828.0	651.9	1 152.2	615.4	2 249.1	1 139.3
LONG-TERM	5 035.0	583.3	1 014.2	484.1	1 983.0	1 060.5
FULL FAITH AND CREDIT	3 250.6	583.3	768.1	432.6	239.0	1 060.5
NONGUARANTEED	1 784.5	-	49.1	21.5	1 713.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	3 825.1	774.0	1 033.1	293.8	84.0	1 440.1

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW MEXICO						
TOTAL REVENUE	1 087.4	135.2	396.7	-	14.9	542.9
GENERAL REVENUE, TOTAL	1 012.6	129.6	327.5	-	14.8	542.9
INTERGOVERNMENTAL REVENUE	641.8	51.8	147.4	-	6.5	438.7
FROM FEDERAL GOVERNMENT	120.9	29.4	95.1	-	2.6	35.8
FROM STATE GOVERNMENT	520.9	21.6	91.0	-	3.8	404.5
GENERAL REVENUE FROM OWN SOURCES	370.8	77.9	180.0	-	8.3	104.6
TAX REVENUE	184.1	40.6	63.3	-	3.4	76.8
PROPERTY TAX	141.9	32.5	29.1	-	3.4	76.8
OTHER TAXES	42.2	8.1	34.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	186.6	37.2	116.8	-	4.9	27.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	74.8	5.6	69.2	-	-	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	1 067.3	113.9	407.2	-	16.7	529.4
DIRECT GENERAL EXPENDITURE, TOTAL	971.8	108.7	317.0	-	16.7	529.4
EDUCATION	524.2	-	-	-	-	524.2
HIGHWAYS	49.8	18.6	31.1	-	-	-
PUBLIC WELFARE	5.2	3.6	1.6	-	-	-
POLICE AND FIRE PROTECTION	71.0	12.9	58.1	-	-	-
HEALTH AND HOSPITALS	46.5	26.6	19.8	-	-	-
INTEREST ON GENERAL DEBT	44.5	2.3	36.2	-	8	5.2
ALL OTHER	230.7	44.6	170.2	-	15.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	95.4	5.2	90.2	-	.1	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	1 102.2	41.8	913.6	-	43.0	103.8
LONG-TERM	1 101.6	41.6	913.2	-	43.0	103.8
FULL FAITH AND CREDIT	281.9	32.9	123.4	-	21.6	103.8
NONGUARANTEED	819.8	8.7	789.8	-	21.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	504.8	47.5	131.2	-	5.5	320.6
NEW YORK						
TOTAL REVENUE	31 234.0	5 310.2	18 768.5	1 295.1	707.9	5 614.3
GENERAL REVENUE, TOTAL	29 011.3	5 250.9	16 647.9	1 248.9	695.3	5 614.3
INTERGOVERNMENTAL REVENUE	12 944.4	2 697.4	7 681.6	441.8	56.6	2 559.0
FROM FEDERAL GOVERNMENT	2 090.6	419.1	1 493.3	120.3	22.7	35.1
FROM STATE GOVERNMENT	10 873.8	2 146.4	5 954.4	226.0	31.1	2 517.8
GENERAL REVENUE FROM OWN SOURCES	16 044.9	2 553.4	8 986.3	807.1	638.7	3 059.3
TAX REVENUE	12 537.2	2 079.5	6 971.3	640.3	64.8	2 801.4
PROPERTY TAX	8 491.4	1 182.0	3 871.8	624.6	64.8	2 748.3
OTHER TAXES	4 045.8	897.5	3 099.5	35.7	-	53.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	3 507.7	514.0	2 015.0	146.8	573.9	258.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 283.5	63.3	1 161.5	46.2	12.6	-
EMPLOYEE RETIREMENT REVENUE	939.2	-	939.1	-	-	-
TOTAL DIRECT EXPENDITURE	28 632.5	5 130.6	16 195.1	1 283.1	656.4	5 367.3
DIRECT GENERAL EXPENDITURE, TOTAL	25 716.9	5 044.2	13 513.8	1 205.7	545.9	5 367.3
EDUCATION	8 401.3	299.1	3 079.9	-	-	5 223.3
HIGHWAYS	1 102.1	249.5	391.6	333.3	107.7	-
PUBLIC WELFARE	4 676.8	1 796.1	2 877.1	3.7	-	-
POLICE AND FIRE PROTECTION	1 846.3	323.6	1 343.2	99.4	40.0	-
HEALTH AND HOSPITALS	1 710.8	477.5	1 222.9	9.6	-	-
INTEREST ON GENERAL DEBT	1 045.1	206.9	562.4	49.1	91.7	145.0
ALL OTHER	6 734.5	1 471.5	4 026.6	710.6	325.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 846.8	86.4	1 612.7	77.2	70.5	-
EMPLOYEE RETIREMENT EXPENDITURE	1 068.7	-	1 068.6	.1	-	-
DEBT OUTSTANDING, TOTAL	23 704.3	4 118.8	13 477.1	1 436.1	2 262.5	2 409.8
LONG-TERM	21 729.6	3 601.2	12 542.1	1 108.1	2 257.0	2 221.2
FULL FAITH AND CREDIT	16 838.8	3 236.7	10 343.6	957.9	39.4	2 221.2
NONGUARANTEED	4 890.8	344.5	2 178.6	150.1	2 217.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	12 327.6	1 500.4	7 024.5	487.2	228.8	3 119.6

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NORTH CAROLINA						
TOTAL REVENUE	14 543.0	3 039.8	1 374.6	-	212.1	-
GENERAL REVENUE, TOTAL	13 918.5	2 927.0	868.3	-	206.7	-
INTERGOVERNMENTAL REVENUE	12 188.5	1 824.7	407.3	-	40.0	-
FROM FEDERAL GOVERNMENT	442.7	195.9	211.1	-	34.7	-
FROM STATE GOVERNMENT	1 745.9	1 615.7	127.9	-	2.3	-
GENERAL REVENUE FROM OWN SOURCES	1 730.0	1 102.3	461.0	-	166.7	-
TAX REVENUE	1 072.1	800.2	271.3	-	.6	-
PROPERTY TAX	869.0	609.3	259.1	-	.6	-
OTHER TAXES	203.1	190.8	12.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	657.9	302.1	189.7	-	166.1	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	420.6	112.8	502.4	-	5.4	-
EMPLOYEE RETIREMENT REVENUE	3.9	-	3.9	-	-	-
TOTAL DIRECT EXPENDITURE	4 854.7	3 014.2	1 336.8	-	505.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 937.9	2 895.7	826.3	-	216.0	-
EDUCATION	2 057.2	2 057.2	-	-	-	-
HIGHWAYS	99.6	.1	99.6	-	-	-
PUBLIC WELFARE	226.5	223.7	2.8	-	-	-
POLICE AND FIRE PROTECTION	246.6	65.6	181.0	-	-	-
HEALTH AND HOSPITALS	349.0	208.9	22.9	-	117.7	-
INTEREST ON GENERAL DEBT	69.9	33.3	14.7	-	17.9	-
ALL OTHER	889.1	367.0	501.8	-	80.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	916.3	118.5	508.2	-	289.6	-
EMPLOYEE RETIREMENT EXPENDITURE	2.4	-	2.4	-	-	-
DEBT OUTSTANDING, TOTAL	2 396.3	750.2	815.3	-	830.8	-
LONG-TERM	2 289.7	743.1	788.4	-	718.2	-
FULL FAITH AND CREDIT	1 426.5	710.8	622.5	-	93.2	-
NONGUARANTEED	823.2	32.3	185.9	-	629.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	2 134.7	1 655.9	400.6	-	78.0	-
NORTH DAKOTA						
TOTAL REVENUE	1525.6	117.8	142.0	9.2	18.1	284.1
GENERAL REVENUE, TOTAL	1502.0	117.8	118.5	9.2	18.1	334.1
INTERGOVERNMENTAL REVENUE	1224.9	44.4	41.0	2.3	5.2	158.7
FROM FEDERAL GOVERNMENT	44.9	8.7	23.4	1.0	3.8	8.1
FROM STATE GOVERNMENT	180.0	33.9	17.0	1.2	1.2	126.7
GENERAL REVENUE FROM OWN SOURCES	277.1	71.4	77.5	6.9	12.9	108.4
TAX REVENUE	172.7	52.6	24.6	6.9	7.1	81.6
PROPERTY TAX	166.4	50.4	20.4	6.9	7.1	81.6
OTHER TAXES	6.3	2.1	4.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	104.4	18.8	52.9	-	5.8	26.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	21.9	-	21.9	-	-	-
EMPLOYEE RETIREMENT REVENUE	1.6	-	1.6	-	-	-
TOTAL DIRECT EXPENDITURE	538.7	89.0	180.0	4.9	16.1	248.6
DIRECT GENERAL EXPENDITURE, TOTAL	501.4	89.0	142.7	4.9	16.1	248.6
EDUCATION	249.2	3.4	-	-	-	245.8
HIGHWAYS	75.5	34.9	36.3	4.2	-	-
PUBLIC WELFARE	10.7	10.4	.2	-	-	-
POLICE AND FIRE PROTECTION	25.8	6.0	18.6	.1	1.1	-
HEALTH AND HOSPITALS	3.9	2.2	1.7	-	-	-
INTEREST ON GENERAL DEBT	17.5	5.0	8.7	-	1.0	2.8
ALL OTHER	118.9	27.0	77.2	.6	14.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	36.5	-	36.5	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.8	-	.8	-	-	-
DEBT OUTSTANDING, TOTAL	479.0	108.8	287.7	.8	29.7	58.1
LONG-TERM	473.2	108.7	284.4	.8	28.8	53.4
FULL FAITH AND CREDIT	184.2	8.3	119.6	.8	5.1	53.4
NONGUARANTEED	289.0	100.4	164.9	-	23.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	224.9	58.4	41.0	1.9	4.0	143.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OHIO						
TOTAL REVENUE	19 488.3	2 063.8	2 989.7	190.3	500.8	4 140.4
GENERAL REVENUE, TOTAL	19 146.7	2 041.6	2 514.3	190.3	456.5	4 140.4
INTERGOVERNMENTAL REVENUE	13 025.1	988.0	832.1	66.2	208.7	2 026.7
FROM FEDERAL GOVERNMENT	879.2	193.2	520.9	17.0	131.5	16.6
FROM STATE GOVERNMENT	3 045.9	719.1	256.8	47.8	16.7	2 005.5
GENERAL REVENUE FROM OWN SOURCES	5 221.6	1 053.6	1 682.4	124.1	247.8	2 113.7
TAX REVENUE	3 626.7	924.7	1 036.4	96.1	135.1	1 834.4
PROPERTY TAX	2 660.3	378.1	275.4	85.9	86.6	1 834.4
OTHER TAXES	966.4	146.6	761.1	10.2	48.5	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 594.9	528.9	645.9	28.0	112.7	279.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	520.8	22.1	454.3	-	44.3	-
EMPLOYEE RETIREMENT REVENUE	20.9	-	20.9	-	-	-
TOTAL DIRECT EXPENDITURE	9 570.5	1 994.5	2 867.6	168.9	504.1	4 039.4
DIRECT GENERAL EXPENDITURE, TOTAL	8 926.6	1 963.7	2 395.9	168.9	362.7	4 039.4
EDUCATION	4 008.9	82.8	-	-	-	3 966.1
HIGHWAYS	516.4	176.0	271.8	68.5	-	-
PUBLIC WELFARE	438.7	436.8	1.8	-	-	-
POLICE AND FIRE PROTECTION	466.2	62.9	566.8	36.5	-	-
HEALTH AND HOSPITALS	574.7	436.5	108.5	-	29.6	-
INTEREST ON GENERAL DEBT	273.7	53.1	107.2	.7	43.5	69.3
ALL OTHER	2 448.0	755.5	1 339.7	63.2	289.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	630.9	30.8	456.7	-	141.4	-
EMPLOYEE RETIREMENT EXPENDITURE	13.0	-	13.0	-	-	-
DEBT OUTSTANDING, TOTAL	6 101.0	1 079.9	2 767.4	10.5	842.2	1 401.0
LONG-TERM	4 997.3	930.7	2 200.5	10.5	628.2	1 227.4
FULL FAITH AND CREDIT	2 831.1	297.9	1 256.7	10.5	38.6	1 227.4
NONGUARANTEED	2 166.2	632.8	943.7	-	589.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	4 515.8	762.6	1 110.6	88.8	187.4	2 396.3
OKLAHOMA						
TOTAL REVENUE	12 170.9	296.7	910.9	-	38.1	954.2
GENERAL REVENUE, TOTAL	11 965.4	294.4	712.0	-	33.8	954.2
INTERGOVERNMENTAL REVENUE	1899.8	123.1	176.7	-	20.5	606.5
FROM FEDERAL GOVERNMENT	209.1	23.7	148.2	-	17.3	19.8
FROM STATE GOVERNMENT	690.6	98.0	27.0	-	2.0	963.7
GENERAL REVENUE FROM OWN SOURCES	1 065.6	169.3	535.3	-	13.4	347.7
TAX REVENUE	662.5	300.5	276.4	-	.3	285.3
PROPERTY TAX	432.3	99.5	51.4	-	.3	281.1
OTHER TAXES	230.2	1.0	225.0	-	-	4.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	403.2	68.8	259.0	-	13.1	62.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	178.0	-	173.7	-	4.3	-
EMPLOYEE RETIREMENT REVENUE	27.5	2.3	25.2	-	-	-
TOTAL DIRECT EXPENDITURE	2 102.1	248.8	872.2	-	44.7	936.4
DIRECT GENERAL EXPENDITURE, TOTAL	1 883.8	246.8	663.5	-	37.1	936.4
EDUCATION	927.3	1.3	-	-	-	929.9
HIGHWAYS	171.0	97.3	73.7	-	-	-
PUBLIC WELFARE	5.0	4.5	.4	-	-	-
POLICE AND FIRE PROTECTION	130.5	12.6	117.9	-	-	-
HEALTH AND HOSPITALS	137.7	54.8	76.6	-	2.3	-
INTEREST ON GENERAL DEBT	62.3	3.6	41.7	-	6.5	10.5
ALL OTHER	454.0	72.6	393.1	-	28.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	198.9	-	191.3	-	7.6	-
EMPLOYEE RETIREMENT EXPENDITURE	19.4	2.0	17.4	-	-	-
DEBT OUTSTANDING, TOTAL	1 604.2	78.6	1 098.6	-	182.2	244.8
LONG-TERM	1 373.6	78.6	1 083.0	-	167.2	244.8
FULL FAITH AND CREDIT	871.9	67.4	530.7	-	28.9	244.8
NONGUARANTEED	701.8	11.2	582.3	-	138.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	1 012.3	108.4	291.7	-	0.0	603.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OREGON						
TOTAL REVENUE	2 809.4	575.9	696.9	-	303.5	1 293.4
GENERAL REVENUE, TOTAL	2 606.0	573.2	553.2	-	249.7	1 290.3
INTERGOVERNMENTAL REVENUE	1 087.1	363.9	197.8	-	33.3	552.6
FROM FEDERAL GOVERNMENT	331.7	159.0	126.6	-	28.7	17.5
FROM STATE GOVERNMENT	755.4	197.7	52.1	-	2.5	503.0
GENERAL REVENUE FROM OWN SOURCES	1 518.9	209.3	355.4	-	216.5	737.7
TAX REVENUE	1 030.2	117.6	107.3	-	95.5	629.8
PROPERTY TAX	923.5	93.2	136.4	-	64.2	629.8
OTHER TAXES	106.6	24.4	50.9	-	31.3	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	488.7	91.7	168.1	-	121.0	107.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	195.3	-	141.6	-	53.8	-
EMPLOYEE RETIREMENT REVENUE	8.1	2.8	2.1	-	-	3.2
TOTAL DIRECT EXPENDITURE	2 850.9	531.2	703.7	-	320.0	1 296.1
DIRECT GENERAL EXPENDITURE, TOTAL	2 588.4	528.6	543.5	-	224.1	1 292.2
EDUCATION	1 249.2	.2	-	-	-	1 249.0
HIGHWAYS	186.9	125.4	59.5	-	2.0	-
PUBLIC WELFARE	19.9	19.6	.3	-	-	-
POLICE AND FIRE PROTECTION	194.1	37.8	122.5	-	33.8	-
HEALTH AND HOSPITALS	92.4	49.9	5.5	-	37.0	-
INTEREST ON GENERAL DEBT	60.0	3.6	16.3	-	17.3	23.2
ALL OTHER	765.6	292.1	339.5	-	134.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	243.6	-	147.7	-	95.9	-
EMPLOYEE RETIREMENT EXPENDITURE	18.9	2.5	12.5	-	-	3.9
DEBT OUTSTANDING, TOTAL	1 843.5	74.8	759.4	-	531.1	478.2
LONG-TERM	1 776.1	74.7	716.1	-	507.0	478.2
FULL FAITH AND CREDIT	1 046.2	64.1	274.8	-	229.1	478.2
NONGUARANTEED	729.9	10.7	481.3	-	277.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 343.4	231.0	241.5	-	111.5	739.5
PENNSYLVANIA						
TOTAL REVENUE	10 382.7	1 378.2	2 568.7	559.9	1 489.9	4 778.4
GENERAL REVENUE, TOTAL	9 836.2	1 328.0	2 389.8	550.5	1 260.9	4 778.4
INTERGOVERNMENTAL REVENUE	6 234.7	707.3	804.4	158.2	753.3	2 200.9
FROM FEDERAL GOVERNMENT	882.8	114.1	343.8	65.2	264.7	45.0
FROM STATE GOVERNMENT	3 381.9	582.2	466.0	77.3	161.5	2 152.9
GENERAL REVENUE FROM OWN SOURCES	5 603.5	620.7	1 585.4	392.3	507.6	2 577.5
TAX REVENUE	4 026.8	427.5	1 112.6	293.0	-	2 193.7
PROPERTY TAX	2 649.0	419.1	417.7	160.9	-	1 671.2
OTHER TAXES	1 377.8	8.3	694.8	152.2	-	522.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 576.7	193.2	392.9	99.3	507.6	383.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	379.7	-	146.4	4.3	218.9	-
EMPLOYEE RETIREMENT REVENUE	164.8	47.2	112.4	5.1	.1	-
TOTAL DIRECT EXPENDITURE	10 346.3	1 241.8	2 533.2	491.6	1 730.8	4 349.2
DIRECT GENERAL EXPENDITURE, TOTAL	9 930.0	1 210.2	2 260.0	484.8	1 205.9	4 349.2
EDUCATION	4 347.5	1.0	5.4	-	41.4	4 299.8
HIGHWAYS	400.6	35.3	187.6	171.3	6.5	-
PUBLIC WELFARE	337.4	261.7	75.4	.5	-	-
POLICE AND FIRE PROTECTION	608.5	11.6	489.6	107.3	-	-
HEALTH AND HOSPITALS	416.7	159.3	98.9	3.0	155.5	-
INTEREST ON GENERAL DEBT	601.7	36.4	122.5	6.9	346.5	69.4
ALL OTHER	2 817.4	704.9	1 260.7	193.8	436.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	673.7	-	143.3	5.6	524.8	-
EMPLOYEE RETIREMENT EXPENDITURE	162.6	31.4	130.0	1.2	.1	-
DEBT OUTSTANDING, TOTAL	13 396.9	692.9	2 218.3	158.7	8 946.5	1 360.6
LONG-TERM	12 882.1	681.4	2 208.9	156.7	8 533.2	1 304.9
FULL FAITH AND CREDIT	3 728.3	865.8	1 482.8	131.6	143.1	1 304.9
NONGUARANTEED	9 153.8	18.6	723.1	24.9	8 390.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	4 737.3	511.1	1 000.3	195.0	297.8	2 733.3

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
RHODE ISLAND						
TOTAL REVENUE	698.4	-	416.8	258.4	22.1	8.4
GENERAL REVENUE, TOTAL	671.4	-	395.1	255.4	20.0	8.4
INTERGOVERNMENTAL REVENUE	265.9	-	161.2	95.8	8.0	8.3
FROM FEDERAL GOVERNMENT	84.0	-	58.1	22.2	7.7	-
FROM STATE GOVERNMENT	181.8	-	105.9	72.0	-	3.9
GENERAL REVENUE FROM OWN SOURCES	405.6	-	233.9	159.6	12.0	.1
TAX REVENUE	368.1	-	218.8	147.7	1.7	-
PROPERTY TAX	364.4	-	216.5	146.2	1.7	-
OTHER TAXES	3.7	-	2.2	1.4	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	37.5	-	15.2	11.9	10.3	.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	19.3	-	14.5	2.7	2.1	-
EMPLOYEE RETIREMENT REVENUE	7.6	-	7.2	.4	-	-
TOTAL DIRECT EXPENDITURE	676.9	-	402.1	245.0	21.2	8.6
DIRECT GENERAL EXPENDITURE, TOTAL	643.6	-	374.6	241.8	18.7	8.6
EDUCATION	320.5	-	169.9	142.1	-	8.5
HIGHWAYS	31.2	-	17.4	15.8	-	-
PUBLIC WELFARE	16.4	-	15.8	2.6	-	-
POLICE AND FIRE PROTECTION	76.3	-	52.8	20.6	2.9	-
HEALTH AND HOSPITALS	2.0	-	.7	1.3	-	-
INTEREST ON GENERAL DEBT	23.1	-	12.0	7.9	3.1	.1
ALL OTHER	174.1	-	107.9	53.5	12.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	22.3	-	16.8	3.0	2.5	-
EMPLOYEE RETIREMENT EXPENDITURE	11.0	-	10.7	.2	-	-
DEBT OUTSTANDING, TOTAL	502.9	-	260.3	168.8	72.0	1.7
LONG-TERM	365.7	-	191.9	130.3	41.9	1.7
FULL FAITH AND CREDIT	326.1	-	191.9	129.5	3.0	1.7
NONGUARANTEED	39.6	-	-	.7	38.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	368.5	-	216.5	141.6	4.9	5.4
SOUTH CAROLINA						
TOTAL REVENUE	1 865.6	490.5	415.4	-	111.3	864.8
GENERAL REVENUE, TOTAL	1 673.0	490.2	248.3	-	86.0	864.8
INTERGOVERNMENTAL REVENUE	805.6	158.6	100.5	-	24.5	538.3
FROM FEDERAL GOVERNMENT	145.8	45.1	64.9	-	15.4	20.5
FROM STATE GOVERNMENT	659.7	112.6	32.5	-	1.8	513.2
GENERAL REVENUE FROM OWN SOURCES	867.4	331.6	147.9	-	61.5	326.5
TAX REVENUE	448.8	110.4	95.8	-	10.6	231.8
PROPERTY TAX	436.4	104.3	69.8	-	10.6	231.8
OTHER TAXES	32.4	6.3	26.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	398.6	220.9	52.1	-	50.9	74.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	191.0	.3	168.5	-	25.2	-
EMPLOYEE RETIREMENT REVENUE	1.6	-	1.6	-	-	-
TOTAL DIRECT EXPENDITURE	1 910.2	483.5	401.9	-	126.9	897.8
DIRECT GENERAL EXPENDITURE, TOTAL	1 725.0	483.3	245.5	-	98.5	897.8
EDUCATION	880.1	1.0	-	-	-	879.1
HIGHWAYS	48.2	31.0	15.2	-	-	-
PUBLIC WELFARE	7.5	7.2	.3	-	-	-
POLICE AND FIRE PROTECTION	108.2	39.0	69.7	-	3.5	-
HEALTH AND HOSPITALS	231.6	211.0	.8	-	19.8	-
INTEREST ON GENERAL DEBT	49.7	20.0	2.4	-	8.6	18.7
ALL OTHER	401.8	178.1	157.1	-	66.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	184.2	.3	188.5	-	28.8	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.9	-	.9	-	-	-
DEBT OUTSTANDING, TOTAL	1 341.7	406.9	264.9	-	239.0	430.9
LONG-TERM	1 298.1	404.4	257.5	-	204.3	429.9
FULL FAITH AND CREDIT	723.1	188.9	36.1	-	101.2	429.9
NONGUARANTEED	575.0	248.5	221.4	-	108.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	958.4	205.1	130.9	-	25.5	506.9

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
SOUTH DAKOTA						
TOTAL REVENUE	535.0	90.9	176.8	7.9	9.7	255.2
GENERAL REVENUE, TOTAL	475.6	90.9	120.1	7.8	7.1	255.2
INTERGOVERNMENTAL REVENUE	140.9	19.7	33.8	1.0	4.2	87.7
FROM FEDERAL GOVERNMENT	49.3	11.7	22.7	.9	3.8	10.2
FROM STATE GOVERNMENT	91.6	7.3	9.6	.1	.5	74.4
GENERAL REVENUE FROM OWN SOURCES	334.8	71.2	86.3	6.8	2.9	167.5
TAX REVENUE	264.4	56.1	51.0	6.4	.5	150.5
PROPERTY TAX	236.1	49.9	31.9	3.9	.5	149.9
OTHER TAXES	28.3	6.2	19.1	2.5	-	.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	70.3	15.1	35.3	.4	2.5	17.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	58.0	-	55.3	-	2.6	-
EMPLOYEE RETIREMENT REVENUE	1.4	-	1.4	-	-	-
TOTAL DIRECT EXPENDITURE	574.3	89.6	178.5	7.3	51.1	250.1
DIRECT GENERAL EXPENDITURE, TOTAL	469.9	89.6	117.3	7.3	5.5	250.1
EDUCATION	247.7	-	-	-	-	247.7
HIGHWAYS	68.3	41.1	20.6	6.6	-	-
PUBLIC WELFARE	3.4	3.0	.4	-	-	-
POLICE AND FIRE PROTECTION	26.5	6.9	19.2	.4	-	-
HEALTH AND HOSPITALS	12.0	6.4	5.2	-	.4	-
INTEREST ON GENERAL DEBT	5.9	1.6	1.7	-	.1	2.5
ALL OTHER	106.1	30.7	70.2	.4	4.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	103.7	-	58.1	-	45.6	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.8	-	.8	-	-	-
DEBT OUTSTANDING, TOTAL	287.5	29.8	67.9	.8	140.2	48.8
LONG-TERM	281.0	29.8	66.7	.8	139.9	43.8
FULL FAITH AND CREDIT	88.5	1.3	41.3	.8	1.3	43.8
NONGUARANTEED	192.5	28.5	25.4	-	138.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	11 418.8	30.9	11 237.4	.6	1.2	148.7
TENNESSEE						
TOTAL REVENUE	4 610.1	1 563.3	2 978.4	-	286.6	18.0
GENERAL REVENUE, TOTAL	2 982.3	1 543.8	1 511.8	-	146.9	18.0
INTERGOVERNMENTAL REVENUE	1 229.5	602.5	764.6	-	79.1	16.4
FROM FEDERAL GOVERNMENT	336.9	70.7	205.9	-	60.2	.2
FROM STATE GOVERNMENT	887.6	514.1	351.1	-	12.6	9.9
GENERAL REVENUE FROM OWN SOURCES	1 757.8	941.3	747.2	-	67.8	1.5
TAX REVENUE	1 059.4	628.3	428.7	-	2.4	-
PROPERTY TAX	680.2	391.1	286.8	-	2.4	-
OTHER TAXES	379.1	237.2	141.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	698.4	313.0	318.5	-	65.4	1.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 977.9	12.1	1 426.1	-	139.7	-
EMPLOYEE RETIREMENT REVENUE	49.9	9.4	40.5	-	-	-
TOTAL DIRECT EXPENDITURE	4 533.3	1 346.0	2 882.6	-	266.1	18.6
DIRECT GENERAL EXPENDITURE, TOTAL	2 895.6	1 346.5	1 405.6	-	123.0	18.6
EDUCATION	1 228.6	688.3	522.3	-	-	18.0
HIGHWAYS	223.3	125.9	99.4	-	-	-
PUBLIC WELFARE	22.6	15.4	7.2	-	-	-
POLICE AND FIRE PROTECTION	232.6	32.3	200.3	-	-	-
HEALTH AND HOSPITALS	337.2	257.5	79.7	-	-	-
INTEREST ON GENERAL DEBT	130.4	47.2	61.1	-	21.5	.6
ALL OTHER	719.0	181.9	435.5	-	101.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 595.0	12.9	1 439.0	-	143.1	-
EMPLOYEE RETIREMENT EXPENDITURE	42.7	4.7	38.0	-	-	-
DEBT OUTSTANDING, TOTAL	3 742.7	986.4	2 097.9	-	648.3	10.1
LONG-TERM	3 636.3	965.6	2 074.3	-	586.3	10.1
FULL FAITH AND CREDIT	2 119.3	928.5	1 029.2	-	151.6	10.1
NONGUARANTEED	1 517.0	37.1	1 045.1	-	434.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 607.1	681.7	669.7	-	44.4	11.4

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
TEXAS						
TOTAL REVENUE	11 911.8	1 431.1	4 273.5	-	1 006.5	5 270.9
GENERAL REVENUE, TOTAL	10 367.7	1 430.8	2 950.8	-	785.3	5 270.9
INTERGOVERNMENTAL REVENUE	3 766.5	209.4	649.6	-	117.6	2 860.0
FROM FEDERAL GOVERNMENT	919.5	134.1	584.4	-	92.6	108.3
FROM STATE GOVERNMENT	2 847.0	62.1	45.5	-	4.0	2 735.4
GENERAL REVENUE FROM OWN SOURCES	6 601.2	1 221.4	2 301.2	-	667.8	2 410.8
TAX REVENUE	4 288.8	773.8	1 419.8	-	95.4	1 999.9
PROPERTY TAX	3 613.4	706.2	812.1	-	95.2	1 999.9
OTHER TAXES	675.4	67.5	607.7	-	.2	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 312.4	447.6	881.4	-	572.4	411.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 458.4	.2	1 247.1	-	221.1	-
EMPLOYEE RETIREMENT REVENUE	75.7	-	75.6	-	.1	-
TOTAL DIRECT EXPENDITURE	12 607.4	1 355.8	4 355.3	-	1 498.0	5 398.3
DIRECT GENERAL EXPENDITURE, TOTAL	10 445.9	1 355.3	2 795.7	-	896.7	5 398.3
EDUCATION	5 198.8	1.2	.3	-	-	5 197.2
HIGHWAYS	528.5	224.4	304.1	-	-	-
PUBLIC WELFARE	39.0	34.1	4.8	-	-	-
POLICE AND FIRE PROTECTION	736.3	83.7	652.4	-	.1	-
HEALTH AND HOSPITALS	837.4	439.9	148.5	-	249.0	-
INTEREST ON GENERAL DEBT	537.5	33.4	143.2	-	159.9	201.0
ALL OTHER	2 968.5	536.5	1 542.4	-	487.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 108.8	.5	1 507.0	-	601.3	-
EMPLOYEE RETIREMENT EXPENDITURE	52.8	-	52.7	-	.1	-
DEBT OUTSTANDING, TOTAL	15 372.0	791.7	5 449.2	-	5 032.6	4 098.5
LONG-TERM	15 124.6	790.4	5 438.7	-	4 826.8	4 088.7
FULL FAITH AND CREDIT	7 962.2	730.8	2 457.1	-	705.6	4 068.7
NONGUARANTEED	7 162.4	59.6	2 981.6	-	4 121.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	5 462.8	604.1	1 400.1	-	217.0	3 241.6
UTAH						
TOTAL REVENUE	1 122.7	214.1	277.6	-	63.6	586.4
GENERAL REVENUE, TOTAL	1 037.6	214.1	205.4	-	50.7	586.4
INTERGOVERNMENTAL REVENUE	467.2	75.1	40.7	-	24.7	345.8
FROM FEDERAL GOVERNMENT	84.1	32.9	25.6	-	9.6	16.1
FROM STATE GOVERNMENT	383.0	37.3	14.1	-	2.0	329.7
GENERAL REVENUE FROM OWN SOURCES	570.5	139.0	144.8	-	26.1	240.6
TAX REVENUE	405.5	97.1	99.7	-	14.8	194.0
PROPERTY TAX	314.9	69.5	36.6	-	14.8	194.0
OTHER TAXES	90.6	27.6	63.1	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	164.9	41.9	65.1	-	11.2	46.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	85.1	-	72.2	-	12.9	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	1 140.4	185.0	271.4	-	63.1	620.9
DIRECT GENERAL EXPENDITURE, TOTAL	1 030.9	185.0	191.6	-	26.4	620.9
EDUCATION	608.9	.1	-	-	-	608.8
HIGHWAYS	53.9	25.8	28.1	-	-	-
PUBLIC WELFARE	3.9	3.8	-	-	-	-
POLICE AND FIRE PROTECTION	76.3	21.8	54.4	-	.1	-
HEALTH AND HOSPITALS	39.0	31.2	8.9	-	1.9	-
INTEREST ON GENERAL DEBT	26.3	6.4	4.6	-	1.2	14.0
ALL OTHER	224.7	95.9	108.5	-	23.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	109.5	-	72.8	-	36.7	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	804.6	139.8	139.6	-	191.0	334.2
LONG-TERM	803.2	139.8	139.0	-	190.8	333.9
FULL FAITH AND CREDIT	520.5	22.8	74.1	-	90.0	333.9
NONGUARANTEED	282.7	117.3	64.9	-	100.8	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	518.2	88.0	104.4	-	18.4	308.4

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
VERMONT						
TOTAL REVENUE	1336.0	1.1	64.9	77.6	2.6	191.2
GENERAL REVENUE, TOTAL	1308.1	1.1	39.6	75.4	2.2	191.2
INTERGOVERNMENTAL REVENUE	102.0	.3	14.0	28.9	.6	59.7
FROM FEDERAL GOVERNMENT	30.8	.2	11.2	18.6	.5	.3
FROM STATE GOVERNMENT	71.2	-	2.5	9.8	.1	59.4
GENERAL REVENUE FROM OWN SOURCES	206.9	.8	25.6	46.6	1.6	131.5
TAX REVENUE	178.6	.8	17.3	39.3	.2	121.0
PROPERTY TAX	177.5	.8	16.9	38.6	.2	121.0
OTHER TAXES	1.1	-	.4	.7	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	27.4	-	8.3	7.3	1.4	10.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	27.2	-	24.6	2.2	.4	-
EMPLOYEE RETIREMENT REVENUE . . . . .	.7	-	.7	-	-	-
TOTAL DIRECT EXPENDITURE	331.2	1.1	66.9	76.5	3.1	183.6
DIRECT GENERAL EXPENDITURE, TOTAL	294.8	1.1	36.7	70.8	2.6	183.6
EDUCATION	180.0	-	-	-	-	180.0
HIGHWAYS	35.0	-	7.4	27.6	-	-
PUBLIC WELFARE . . . . .	.3	-	.1	.2	-	-
POLICE AND FIRE PROTECTION	16.0	.2	8.0	7.6	.2	-
HEALTH AND HOSPITALS	1.1	-	.2	.8	-	-
INTEREST ON GENERAL DEBT	11.9	-	.9	.7	.6	3.6
ALL OTHER	54.5	.8	20.1	33.9	1.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	35.9	-	29.8	5.6	.5	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.4	-	.4	-	-	-
DEBT OUTSTANDING, TOTAL	139.0	.8	34.7	18.7	17.5	67.2
LONG-TERM	121.5	.8	29.6	15.4	14.7	60.9
FULL FAITH AND CREDIT	98.8	.8	27.1	9.4	.6	60.9
NONGUARANTEED	22.6	-	2.5	6.0	14.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	154.7	.4	17.9	26.1	.5	109.8
VIRGINIA						
TOTAL REVENUE	14 058.3	2 043.1	1 930.5	-	120.6	-
GENERAL REVENUE, TOTAL	13 732.2	1 966.5	1 681.0	-	120.6	-
INTERGOVERNMENTAL REVENUE	1 489.2	826.8	675.6	-	22.7	-
FROM FEDERAL GOVERNMENT	395.5	159.0	215.1	-	21.4	-
FROM STATE GOVERNMENT	1 093.7	647.3	445.7	-	.6	-
GENERAL REVENUE FROM OWN SOURCES	2 243.0	1 139.6	1 005.5	-	97.9	-
TAX REVENUE	1 471.4	899.0	772.8	-	-	-
PROPERTY TAX	1 134.0	670.9	465.1	-	-	-
OTHER TAXES	535.9	228.2	307.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	571.2	240.6	232.7	-	97.9	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	290.8	56.6	234.2	-	-	-
EMPLOYEE RETIREMENT REVENUE	35.3	20.0	15.2	-	-	-
TOTAL DIRECT EXPENDITURE	4 030.2	1 979.7	1 961.0	-	119.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 685.6	1 877.3	1 688.7	-	119.6	-
EDUCATION	1 766.8	1 182.1	804.7	-	-	-
HIGHWAYS	156.0	20.1	110.0	-	5.9	-
PUBLIC WELFARE	175.5	73.6	101.8	-	-	-
POLICE AND FIRE PROTECTION	269.5	116.1	153.4	-	-	-
HEALTH AND HOSPITALS	116.9	34.1	44.1	-	38.8	-
INTEREST ON GENERAL DEBT	144.8	51.7	63.9	-	29.2	-
ALL OTHER	1 076.1	419.6	610.7	-	45.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	351.0	93.0	257.9	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE	23.7	9.3	14.3	-	-	-
DEBT OUTSTANDING, TOTAL	3 656.2	1 473.3	1 648.8	-	534.2	-
LONG-TERM	3 537.1	1 451.3	1 553.6	-	531.9	-
FULL FAITH AND CREDIT	2 539.1	1 234.8	1 284.1	-	.2	-
NONGUARANTEED	998.0	196.5	269.7	-	531.8	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	1 975.6	1 061.0	867.4	-	27.2	-

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WASHINGTON						
TOTAL REVENUE	14 699.2	786.8	1 227.3	-	1 159.3	1 700.9
GENERAL REVENUE, TOTAL	13 927.7	786.7	916.2	-	698.9	1 700.9
INTERGOVERNMENTAL REVENUE	1 805.7	333.1	336.2	-	121.5	1 189.9
FROM FEDERAL GOVERNMENT	408.3	112.5	181.6	-	72.3	42.0
FROM STATE GOVERNMENT	1 397.4	202.7	138.1	-	29.6	1 026.9
GENERAL REVENUE FROM OWN SOURCES	2 122.0	483.7	580.0	-	977.5	510.9
TAX REVENUE	1 175.0	332.1	334.2	-	121.0	337.7
PROPERTY TAX	785.9	179.0	128.5	-	93.1	385.3
OTHER TAXES	389.1	153.2	205.6	-	27.9	2.3
CHARGES AND MISCELLANEOUS GENERAL REVENUE	947.1	121.6	245.8	-	456.5	123.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	724.9	.1	264.3	-	460.3	-
EMPLOYEE RETIREMENT REVENUE	46.6	-	46.6	-	-	-
TOTAL DIRECT EXPENDITURE	5 527.5	619.9	1 160.9	-	2 074.6	1 672.2
DIRECT GENERAL EXPENDITURE, TOTAL	3 600.0	615.9	805.2	-	506.8	1 672.2
EDUCATION	1 643.4	2.9	5.5	-	-	1 640.0
HIGHWAYS	245.2	147.1	98.1	-	-	-
PUBLIC WELFARE	2.3	1.4	.9	-	-	-
POLICE AND FIRE PROTECTION	269.4	35.2	184.6	-	29.6	-
HEALTH AND HOSPITALS	194.2	58.6	23.6	-	112.1	-
INTEREST ON GENERAL DEBT	124.0	21.9	22.7	-	97.2	32.1
ALL OTHER	1 121.4	328.7	474.8	-	317.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 877.2	4.0	305.4	-	1 567.8	-
EMPLOYEE RETIREMENT EXPENDITURE	50.3	-	50.3	-	-	-
DEBT OUTSTANDING, TOTAL	9 034.2	360.5	1 291.9	-	6 668.2	713.7
LONG-TERM	8 935.8	350.0	1 261.0	-	6 634.2	708.6
FULL FAITH AND CREDIT	1 697.4	335.7	462.4	-	190.6	708.6
NONGUARANTEED	7 238.4	14.3	798.6	-	6 443.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	2 039.3	246.7	456.7	-	261.9	1 074.0
WEST VIRGINIA						
TOTAL REVENUE	11 189.9	162.7	266.9	-	33.8	734.2
GENERAL REVENUE, TOTAL	11 157.5	162.5	242.5	-	25.9	734.2
INTERGOVERNMENTAL REVENUE	1 627.3	45.0	55.9	-	15.0	519.1
FROM FEDERAL GOVERNMENT	65.3	26.7	42.8	-	9.4	6.5
FROM STATE GOVERNMENT	542.0	18.6	12.1	-	.6	512.6
GENERAL REVENUE FROM OWN SOURCES	530.2	117.5	186.7	-	10.9	215.1
TAX REVENUE	302.5	50.3	80.9	-	.2	171.1
PROPERTY TAX	244.2	49.7	23.2	-	.2	171.1
OTHER TAXES	58.3	.6	57.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	227.7	67.3	105.8	-	10.7	44.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	29.8	.1	21.7	-	7.9	-
EMPLOYEE RETIREMENT REVENUE	2.6	-	2.6	-	-	-
TOTAL DIRECT EXPENDITURE	1 119.9	147.6	253.7	-	34.7	681.9
DIRECT GENERAL EXPENDITURE, TOTAL	1 082.0	147.2	228.9	-	24.0	681.9
EDUCATION	675.3	-	-	-	-	675.2
HIGHWAYS	22.3	-	22.3	-	-	-
PUBLIC WELFARE	1.8	1.8	-	-	-	-
POLICE AND FIRE PROTECTION	52.5	13.8	38.7	-	-	-
HEALTH AND HOSPITALS	72.3	23.0	49.2	-	-	-
INTEREST ON GENERAL DEBT	48.2	31.6	6.3	-	3.6	6.7
ALL OTHER	209.6	77.0	112.3	-	20.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	34.2	.4	21.1	-	12.7	-
EMPLOYEE RETIREMENT EXPENDITURE	3.7	-	3.7	-	-	-
DEBT OUTSTANDING, TOTAL	1 180.4	700.6	231.0	-	122.4	126.4
LONG-TERM	1 158.4	700.6	226.7	-	101.7	126.4
FULL FAITH AND CREDIT	191.0	23.3	25.8	-	18.3	126.4
NONGUARANTEED	964.4	677.4	200.8	-	84.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES ¹	600.5	50.5	102.4	-	7.6	440.0

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1978-79—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WISCONSIN						
TOTAL REVENUE	5 316.0	1 465.3	2 041.6	104.0	61.1	1 647.9
GENERAL REVENUE, TOTAL	5 013.6	1 437.7	1 768.5	182.5	61.1	1 647.9
INTERGOVERNMENTAL REVENUE	2 556.2	849.6	818.3	121.6	25.8	825.0
FROM FEDERAL GOVERNMENT	274.5	78.8	136.8	10.4	17.3	31.3
FROM STATE GOVERNMENT	2 281.7	722.5	665.3	103.9	.4	789.6
GENERAL REVENUE FROM OWN SOURCES	2 457.4	588.1	950.2	60.9	35.3	822.9
TAX REVENUE	1 560.4	231.4	589.4	30.5	8.6	700.5
PROPERTY TAX	1 536.2	227.5	572.5	27.1	8.6	700.5
OTHER TAXES	24.2	3.9	16.9	3.4	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	897.0	356.7	360.8	30.4	26.7	122.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	249.6	17.5	230.5	1.5	-	-
EMPLOYEE RETIREMENT REVENUE	52.8	10.2	42.6	-	-	-
TOTAL DIRECT EXPENDITURE	5 317.5	1 428.7	1 957.6	216.5	72.6	1 642.1
DIRECT GENERAL EXPENDITURE, TOTAL	4 985.5	1 376.7	1 681.5	212.6	72.6	1 642.1
EDUCATION	2 158.9	23.0	524.1	-	-	1 611.8
HIGHWAYS	515.3	197.6	199.2	118.5	-	-
PUBLIC WELFARE	453.7	447.3	6.0	.5	-	-
POLICE AND FIRE PROTECTION	357.1	64.4	260.3	12.4	-	-
HEALTH AND HOSPITALS	371.9	319.9	51.5	.6	-	-
INTEREST ON GENERAL DEBT	125.0	14.4	72.8	2.1	5.4	30.3
ALL OTHER	1 023.5	310.1	567.6	78.6	67.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	292.9	40.0	249.0	3.9	-	-
EMPLOYEE RETIREMENT EXPENDITURE	39.2	12.0	27.2	-	-	-
DEBT OUTSTANDING, TOTAL	2 954.9	325.8	1 872.8	96.9	103.2	556.2
LONG-TERM	2 899.2	323.1	1 852.8	96.8	100.9	525.5
FULL FAITH AND CREDIT	2 194.2	315.5	1 252.2	57.7	43.3	525.5
NONGUARANTEED	705.0	7.6	600.6	39.1	57.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	2 421.3	519.2	905.9	49.7	13.7	932.6
WYOMING						
TOTAL REVENUE	586.9	214.6	140.1	-	26.9	272.9
GENERAL REVENUE, TOTAL	543.3	214.6	120.4	-	23.0	272.9
INTERGOVERNMENTAL REVENUE	190.5	37.7	81.1	-	.8	138.5
FROM FEDERAL GOVERNMENT	33.6	13.1	14.8	-	.2	5.8
FROM STATE GOVERNMENT	157.0	23.4	47.9	-	.5	85.2
GENERAL REVENUE FROM OWN SOURCES	372.7	176.8	39.3	-	22.2	134.4
TAX REVENUE	238.3	113.6	9.6	-	2.8	112.3
PROPERTY TAX	210.6	90.2	5.3	-	2.8	112.3
OTHER TAXES	27.7	23.4	4.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	134.4	63.3	20.7	-	19.4	22.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	23.5	-	19.6	-	3.9	-
EMPLOYEE RETIREMENT REVENUE . . . . .	.1	-	.1	-	-	-
TOTAL DIRECT EXPENDITURE	549.9	136.5	131.8	-	25.7	275.9
DIRECT GENERAL EXPENDITURE, TOTAL	531.3	136.5	97.0	-	21.9	275.9
EDUCATION	267.0	-	-	-	-	267.0
HIGHWAYS	37.5	17.0	20.4	-	-	-
PUBLIC WELFARE	2.5	2.5	-	-	-	-
POLICE AND FIRE PROTECTION	28.0	7.5	19.7	-	.8	-
HEALTH AND HOSPITALS	57.5	43.1	.9	-	13.5	-
INTEREST ON GENERAL DEBT	29.5	16.9	3.3	-	.4	8.9
ALL OTHER	109.3	49.5	52.7	-	7.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	38.4	-	34.6	-	3.8	-
EMPLOYEE RETIREMENT EXPENDITURE . . . . .	.1	-	.1	-	-	-
DEBT OUTSTANDING, TOTAL	549.4	233.0	128.7	-	36.4	171.3
LONG-TERM	549.3	233.0	128.6	-	36.4	171.3
FULL FAITH AND CREDIT	259.9	16.6	57.3	-	14.7	171.3
NONGUARANTEED	309.5	216.4	71.4	-	21.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	230.8	49.1	38.5	-	9.2	142.1

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Duplicative intergovernmental transactions are excluded; see text.

²Includes amounts for force-account construction.

³Includes \$74,796,000 revenue and \$57,711,000 expenditure of Washington, D.C. Unemployment Compensation System.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by State:
1978-79

States	Total revenue	General revenue							Direct general expenditure			
		Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue	Total expenditure	Total	Capital outlay	Other than capital outlay
					Total	Property	Other					
UNITED STATES AVERAGE	1 839.78	1 559.65	341.50	1 218.15	933.74	295.07	638.67	284.42	1 734.98	1 481.26	203.67	1 277.59
ALABAMA	1 526.65	1 265.77	347.74	918.02	623.37	72.52	550.85	294.65	1 444.39	1 220.20	170.04	1 050.16
ALASKA	5 549.26	4 956.99	862.87	4 094.12	2 546.13	826.16	1 719.97	1 547.99	5 083.73	4 576.66	1 011.94	3 564.72
ARIZONA	2 013.33	1 592.31	291.87	1 300.44	1 003.68	353.07	650.62	296.76	1 914.81	1 511.33	281.23	1 230.10
ARKANSAS	1 298.53	1 163.07	350.54	812.54	594.46	125.35	469.12	218.08	1 228.88	1 109.08	178.39	930.68
CALIFORNIA	2 154.14	1 740.66	362.05	1 378.61	1 057.87	266.30	791.56	320.74	1 984.17	1 651.28	154.84	1 496.44
COLORADO	1 964.65	1 658.13	324.52	1 333.62	972.26	326.37	645.89	361.35	1 776.23	1 498.44	246.43	1 252.01
CONNECTICUT	1 661.70	1 513.80	299.91	1 213.90	1 012.95	456.42	556.53	200.96	1 558.11	1 409.70	153.72	1 255.98
DELAWARE	2 047.16	1 852.11	444.10	1 408.01	1 035.99	165.40	870.59	372.02	1 767.61	1 585.82	172.21	1 413.61
DISTRICT OF COLUMBIA	3 349.98	3 052.63	1 542.45	1 510.18	1 336.07	323.48	1 012.59	174.11	3 810.91	2 730.81	220.95	2 509.86
FLORIDA	1 557.16	1 327.51	268.74	1 058.77	771.18	246.93	524.25	287.58	1 450.61	1 291.34	228.53	1 062.81
GEORGIA	1 650.49	1 427.34	361.27	1 066.07	751.02	209.42	541.60	315.05	1 567.02	1 309.80	240.89	1 068.91
HAWAII	2 298.69	2 004.25	500.45	1 503.81	1 194.45	190.55	1 003.93	309.35	2 113.26	1 884.14	313.93	1 570.20
IDAHO	1 594.73	1 386.67	347.66	1 040.01	767.37	244.81	522.56	281.64	1 639.98	1 282.42	214.55	1 068.77
ILLINOIS	1 763.02	1 521.57	308.56	1 213.01	998.25	349.58	648.70	214.77	1 649.61	1 439.36	188.71	1 250.65
INDIANA	1 370.67	1 232.08	232.89	999.18	749.04	246.85	502.19	250.14	1 250.37	1 121.72	144.20	977.52
IOWA	1 708.68	1 462.55	275.40	1 187.15	893.86	338.92	554.94	293.29	1 663.50	1 478.33	233.55	1 244.78
KANSAS	1 658.27	1 452.50	270.41	1 182.09	878.22	357.39	520.82	303.87	1 589.38	1 399.16	261.60	1 137.56
KENTUCKY	1 492.05	1 312.48	349.01	963.47	737.59	130.53	607.05	225.89	1 500.45	1 339.59	311.59	1 028.00
LOUISIANA	1 708.20	1 499.64	367.87	1 131.77	808.61	101.53	705.09	325.16	1 526.09	1 365.53	210.26	1 155.27
MAINE	1 569.74	1 402.08	408.99	993.09	798.23	302.35	495.89	194.86	1 918.33	1 317.63	164.33	1 153.30
MARYLAND	1 945.61	1 749.24	358.75	1 390.49	1 054.21	276.25	777.96	336.28	1 840.90	1 673.72	278.87	1 394.85
MASSACHUSETTS	2 045.65	1 832.29	447.40	1 384.89	1 176.41	545.97	630.44	208.48	2 162.92	1 777.74	163.52	1 514.22
MICHIGAN	2 012.17	1 749.76	369.26	1 380.50	1 049.58	375.86	673.72	330.92	1 894.87	1 670.92	187.95	1 482.97
MINNESOTA	2 046.94	1 804.82	351.53	1 453.29	1 096.29	311.10	785.20	356.99	1 897.62	1 651.09	241.92	1 409.18
MISSISSIPPI	1 504.43	1 284.18	370.76	913.42	636.37	137.67	498.69	277.05	1 389.30	1 246.02	179.62	1 066.39
MISSOURI	1 401.69	1 213.48	282.97	930.51	725.88	205.22	520.65	204.63	1 273.38	1 128.93	161.63	967.30
MONTANA	1 928.22	1 660.58	459.78	1 200.80	900.23	408.23	492.00	300.57	1 790.48	1 590.40	308.38	1 282.02
NEBRASKA	2 061.40	1 827.94	278.13	1 249.81	893.68	388.90	506.79	354.13	2 171.61	1 412.49	264.12	1 148.36
NEVADA	2 388.44	1 866.25	338.99	1 527.26	1 126.38	354.85	771.53	400.88	2 131.18	1 765.15	349.07	1 416.08
NEW HAMPSHIRE	1 518.35	1 243.97	297.55	946.43	722.18	425.60	296.57	222.25	1 405.87	1 215.14	167.51	1 047.63
NEW JERSEY	1 831.78	1 603.09	292.80	1 310.29	1 067.48	505.99	561.49	242.81	1 768.00	1 574.30	176.74	1 397.56
NEW MEXICO	1 934.56	1 738.13	439.78	1 298.35	829.59	131.00	698.59	468.77	1 703.15	1 570.89	284.99	1 285.90
NEW YORK	2 519.57	2 124.20	458.69	1 665.51	1 369.61	481.89	887.72	295.90	2 348.90	1 975.00	186.52	1 788.47
NORTH CAROLINA	1 478.34	1 233.50	318.87	914.63	711.21	162.64	548.57	203.42	1 460.67	1 245.55	186.93	1 058.61
NORTH DAKOTA	1 755.73	1 596.26	369.25	1 227.02	757.25	257.09	500.16	469.77	1 703.87	1 571.19	320.41	1 250.79
OHIO	1 677.29	1 295.54	276.00	1 019.54	748.48	260.24	508.24	251.06	1 524.10	1 293.88	189.31	1 104.57
OKLAHOMA	1 531.92	1 360.29	307.57	1 052.71	753.24	149.47	603.77	299.87	1 431.94	1 253.46	204.08	1 048.58
OREGON	2 189.97	1 784.58	431.52	1 353.06	955.55	368.50	590.05	399.31	1 982.25	1 734.46	252.87	1 481.59
PENNSYLVANIA	1 678.46	1 435.00	295.32	1 139.68	921.37	229.77	691.60	218.31	1 595.25	1 359.46	159.23	1 196.23
RHODE ISLAND	1 854.66	1 639.42	416.62	1 222.80	975.15	398.72	576.42	247.65	1 794.76	1 583.64	124.50	1 459.13
SOUTH CAROLINA	1 483.71	1 239.05	317.71	921.35	679.32	150.63	528.69	242.02	1 430.03	1 200.10	156.87	1 043.24
SOUTH DAKOTA	1 588.67	1 424.47	389.65	1 034.82	740.14	324.68	397.46	294.69	2 250.50	1 434.34	246.13	1 188.21
TENNESSEE	1 649.41	1 208.94	308.18	900.75	662.85	155.31	507.54	239.91	1 604.91	1 172.68	186.40	988.28
TEXAS	1 501.44	1 315.15	235.28	1 079.87	749.42	273.74	475.68	310.45	1 445.66	1 241.88	247.19	994.69
UTAH	1 708.22	1 433.23	348.93	1 084.30	805.00	230.49	574.52	279.30	1 602.07	1 424.78	257.42	1 167.36
VERMONT	1 829.03	1 604.61	450.89	1 153.72	904.76	360.45	544.31	248.95	1 716.02	1 509.98	195.97	1 314.01
VIRGINIA	1 549.32	1 378.19	304.85	1 073.34	815.00	222.93	592.07	258.34	1 505.21	1 353.58	230.01	1 123.57
WASHINGTON	2 261.92	1 755.94	387.04	1 368.90	991.68	308.08	683.58	377.25	2 307.78	1 636.77	315.35	1 321.42
WEST VIRGINIA	1 619.38	1 382.10	371.24	1 010.96	773.48	130.59	642.89	237.53	1 599.50	1 395.71	177.45	1 117.85
WISCONSIN	1 940.18	1 679.38	339.81	1 339.57	1 021.36	345.94	675.40	318.21	1 764.10	1 615.90	270.83	1 445.48
WYOMING	2 701.38	2 386.14	537.01	1 849.13	1 291.38	513.04	778.33	557.77	2 212.61	1 981.04	497.62	1 483.42

See footnotes at end of table.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by State:
1978-79—Continued

States	Direct general expenditure--Continued										
	Education						Social services				
	Total	Local schools		Institutions of higher education		Other education	Libraries	Public welfare	Health and hospitals		Veterans services
		Total	Salaries and wages	Total	Salaries and wages				Total	Salaries and wages	
UNITED STATES AVERAGE	542.70	378.85	243.54	136.57	79.99	27.28	6.84	183.64	126.20	66.31	.24
ALABAMA	494.22	293.41	179.17	152.40	87.55	48.41	4.10	117.50	154.10	74.92	.77
ALASKA	1 406.01	1 105.45	557.11	263.13	135.66	37.43	15.82	252.06	133.70	76.44	11.18
ARIZONA	658.95	427.42	259.18	210.87	119.04	20.66	6.70	59.15	124.86	59.00	.12
ARKANSAS	425.91	285.84	179.62	107.35	58.28	32.72	2.58	142.22	109.52	56.67	.36
CALIFORNIA	572.91	396.43	263.42	158.24	110.81	18.23	6.52	268.87	138.40	74.22	.42
COLORADO	644.41	422.29	263.45	207.29	107.66	14.83	7.33	139.14	124.75	65.45	-
CONNECTICUT	498.23	380.63	258.49	82.91	56.16	34.70	10.62	190.81	83.69	51.96	0.06
DELAWARE	648.88	380.31	270.15	220.83	104.14	47.74	5.40	149.34	79.98	53.25	.02
DISTRICT OF COLUMBIA	547.20	438.73	319.45	108.46	46.91	-	15.87	442.56	256.82	138.52	-
FLORIDA	449.38	327.60	200.47	108.94	59.09	12.64	5.29	76.41	148.69	83.36	.12
GEORGIA	465.31	325.47	212.98	119.80	67.97	20.03	4.48	119.42	203.43	112.14	.07
HAWAII	548.42	332.96	239.18	204.44	108.73	11.02	8.84	241.04	137.07	68.04	.06
IDAHO	486.44	323.84	212.53	133.71	76.42	28.89	5.74	108.67	117.51	56.21	.19
ILLINOIS	523.55	376.01	251.02	115.08	71.35	32.45	8.72	207.42	89.32	52.07	.21
INDIANA	491.49	328.95	226.35	140.04	76.90	22.50	7.91	104.94	117.76	56.10	.07
IOWA	618.88	406.23	244.75	188.70	107.40	23.95	5.91	151.24	132.23	62.71	.09
KANSAS	562.26	366.63	222.61	182.87	106.35	12.76	4.45	134.80	129.84	60.22	.33
KENTUCKY	486.28	301.36	169.62	144.09	87.39	40.83	4.83	150.23	73.22	38.98	.13
LOUISIANA	480.53	327.46	216.68	128.64	71.50	24.43	5.78	136.22	148.37	73.54	.40
MAINE	461.77	341.14	222.99	98.50	62.36	22.13	4.54	204.49	59.12	26.75	.08
MARYLAND	612.71	420.39	289.62	154.03	87.13	38.29	11.17	157.37	119.87	63.90	.39
MASSACHUSETTS	547.43	449.47	289.01	71.51	42.51	26.45	11.20	273.91	130.01	78.53	.20
MICHIGAN	634.39	434.77	296.01	167.71	96.01	31.91	6.47	256.62	155.14	77.25	.30
MINNESOTA	590.60	417.79	279.47	151.97	90.78	20.84	7.86	232.82	127.90	63.03	.26
MISSISSIPPI	475.18	293.32	180.65	152.32	76.28	29.53	4.95	147.93	158.35	76.71	.30
MISSOURI	423.50	312.51	206.61	98.79	60.45	12.19	6.07	114.96	120.22	64.89	.17
MONTANA	616.24	457.98	256.63	133.32	76.52	24.94	6.77	123.74	117.34	43.63	.44
NEBRASKA	572.54	378.20	228.34	173.39	92.61	20.95	5.83	112.66	131.79	77.37	.22
NEVADA	522.14	374.15	239.43	130.76	67.58	17.23	11.38	98.30	191.69	84.42	.18
NEW HAMPSHIRE	440.80	309.87	193.08	114.61	57.63	16.33	6.20	152.29	70.50	30.61	.12
NEW JERSEY	570.19	439.09	287.22	92.41	55.89	38.69	7.80	191.56	90.21	52.34	.08
NEW MEXICO	662.37	430.27	258.38	204.30	122.22	27.79	5.30	117.38	125.09	64.30	.41
NEW YORK	599.94	440.14	288.69	112.13	72.13	47.67	8.32	302.98	182.67	118.41	.19
NORTH CAROLINA	513.32	334.24	215.40	159.53	85.97	19.56	6.69	137.66	129.34	64.79	.28
NORTH DAKOTA	585.00	379.02	221.44	180.30	107.89	25.68	4.07	127.01	66.35	40.72	.32
OHIO	503.08	365.55	221.61	122.27	65.38	15.26	6.11	151.73	120.85	59.06	.13
OKLAHOMA	500.70	323.00	209.13	153.93	81.51	23.77	3.46	168.82	99.37	53.62	.20
OREGON	662.53	453.03	269.88	181.74	101.91	27.73	7.66	185.82	100.95	56.06	.02
PENNSYLVANIA	477.46	360.92	246.77	69.22	38.26	47.32	3.77	224.82	94.45	43.14	-
RHODE ISLAND	540.37	344.97	248.74	132.39	84.59	63.00	6.42	272.11	124.95	66.14	.12
SOUTH CAROLINA	514.11	313.53	209.72	157.60	80.61	.98	4.62	105.51	171.23	92.28	.11
SOUTH DAKOTA	586.94	359.48	215.84	179.83	85.47	17.63	6.33	130.02	67.50	34.90	.84
TENNESSEE	428.09	280.50	183.25	113.86	66.82	33.73	2.94	128.36	127.35	69.24	.17
TEXAS	517.54	358.51	225.16	147.08	80.02	11.95	5.39	105.48	118.59	61.38	.08
UTAH	684.23	443.95	229.64	221.40	112.98	18.68	8.34	132.01	98.76	45.50	.05
VERMONT	610.81	365.14	222.80	200.44	92.16	45.24	4.62	188.17	79.70	34.05	.16
VIRGINIA	505.68	339.96	234.89	144.58	91.63	21.14	6.54	126.39	117.26	58.26	.21
WASHINGTON	670.30	448.39	274.10	197.50	111.41	24.42	10.86	141.49	97.47	43.84	.27
WEST VIRGINIA	522.10	359.56	234.30	135.77	75.36	26.76	6.11	117.04	94.75	49.79	.34
WISCONSIN	634.33	413.40	246.12	193.95	104.78	26.48	7.58	240.21	123.82	59.16	.96
WYOMING	762.10	530.52	283.22	210.21	130.31	21.36	12.54	83.32	181.59	95.64	-

See footnotes at end of table.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by State:
1978-79—Continued

States	Direct general expenditure--Continued										
	Transportation			Public safety					Environment and housing		
	Highways		Airports	Police		Fire		Corrections	Sewerage	Housing and urban renewal	Natural resources, parks
	Total	Capital outlay		Total	Salaries and wages	Total	Salaries and wages				
UNITED STATES AVERAGE	129.22	70.73	8.66	55.46	41.38	23.38	17.38	25.15	39.96	21.46	48.17
ALABAMA	133.27	69.14	3.74	37.66	25.27	15.92	12.58	15.72	19.47	10.43	34.57
ALASKA	441.27	274.63	114.48	116.52	79.85	50.41	37.95	57.43	86.41	102.94	261.83
ARIZONA	154.17	103.41	21.25	78.10	51.30	22.26	14.40	30.98	21.21	12.12	65.58
ARKANSAS	146.17	75.66	6.03	31.72	19.62	10.47	7.81	14.22	14.14	15.29	40.65
CALIFORNIA	78.48	37.57	9.34	71.57	54.82	32.73	24.99	37.32	40.66	23.93	79.83
COLORADO	136.97	75.53	14.10	56.77	41.62	23.33	16.74	24.33	39.66	10.36	67.16
CONNECTICUT	99.06	44.57	2.06	53.94	40.64	32.16	23.03	19.64	52.29	30.37	25.37
DELAWARE	127.41	54.98	1.94	56.80	43.24	12.64	7.20	34.94	48.99	23.31	50.41
DISTRICT OF COLUMBIA	99.83	42.00	-	244.32	149.64	86.43	52.85	118.45	74.63	187.18	24.34
FLORIDA	110.85	73.22	12.17	66.74	48.04	24.63	18.17	27.21	46.70	10.64	39.30
GEORGIA	139.43	92.96	24.94	42.07	28.26	18.41	13.36	31.54	24.62	16.23	41.55
HAWAII	133.53	86.49	51.29	57.74	46.60	28.47	20.38	20.38	39.83	34.32	101.20
IDAHO	171.80	98.35	6.78	40.77	26.33	15.76	10.68	13.67	15.02	7.99	81.16
ILLINOIS	127.21	67.53	8.31	68.51	54.36	26.04	19.65	21.36	55.53	22.26	41.60
INDIANA	111.89	60.27	4.19	33.74	23.58	17.54	12.61	16.08	30.67	9.98	32.19
IOWA	226.65	116.16	6.11	37.60	25.04	12.28	9.27	15.83	28.97	9.28	51.45
KANSAS	191.18	101.20	11.16	38.19	25.30	16.36	11.95	16.15	22.14	15.12	47.77
KENTUCKY	231.34	169.58	5.24	38.73	23.32	13.35	8.37	20.39	36.15	16.16	48.75
LOUISIANA	147.96	79.90	5.89	50.92	33.47	15.10	10.73	25.86	19.02	12.00	59.28
MAINE	177.50	74.10	8.63	34.52	23.82	22.20	12.98	15.25	29.76	12.99	54.38
MARYLAND	132.15	79.92	6.01	62.00	46.78	26.89	16.93	35.40	44.81	26.75	50.85
MASSACHUSETTS	99.18	41.48	5.82	62.40	53.36	19.44	42.98	22.24	45.22	52.07	25.65
MICHIGAN	114.70	60.58	6.26	67.37	49.90	24.75	17.52	25.92	52.67	14.13	50.92
MINNESOTA	190.35	100.85	6.52	44.10	31.57	15.07	10.12	23.15	50.01	19.90	64.39
MISSISSIPPI	159.49	86.21	7.75	32.25	19.24	11.52	8.31	15.32	7.41	5.02	44.35
MISSOURI	134.55	80.00	6.50	49.59	35.24	17.61	13.47	16.59	28.66	14.33	38.55
MONTANA	249.05	139.40	19.93	43.67	30.04	13.81	10.49	24.83	21.45	5.06	78.80
NEBRASKA	199.59	121.76	9.04	38.59	27.10	15.59	10.84	23.74	28.89	12.35	68.23
NEVADA	216.75	128.28	45.12	92.79	72.15	45.36	37.07	44.74	55.91	19.52	82.67
NEW HAMPSHIRE	179.55	81.84	.82	41.63	28.29	24.10	16.39	14.92	17.36	21.92	27.82
NEW JERSEY	98.03	41.81	.75	66.39	53.49	25.26	18.97	23.21	60.74	22.71	45.18
NEW MEXICO	206.29	122.80	8.12	49.08	32.86	19.73	13.32	24.20	28.11	5.54	72.33
NEW YORK	113.64	54.64	14.37	79.57	67.10	31.69	24.93	33.88	49.95	47.03	39.13
NORTH CAROLINA	118.36	78.61	4.90	40.61	27.33	14.01	9.38	35.09	22.06	22.57	36.53
NORTH DAKOTA	21.73	178.72	18.33	34.87	21.65	10.15	6.70	10.67	29.56	5.12	69.22
OHIO	102.35	54.63	4.34	44.13	32.60	22.25	15.71	17.38	56.72	23.84	29.31
OKLAHOMA	137.83	69.42	11.80	37.07	25.60	17.51	14.28	18.74	25.17	14.74	36.70
OREGON	147.51	71.00	3.03	56.45	40.84	32.64	23.13	35.16	49.68	21.71	75.48
PENNSYLVANIA	89.19	31.81	5.10	49.10	38.88	15.53	10.08	19.53	40.92	24.28	28.08
RHODE ISLAND	79.79	34.42	4.55	51.72	39.61	39.48	30.15	27.77	45.79	35.12	27.42
SOUTH CAROLINA	87.53	42.00	3.73	36.90	22.95	10.33	6.92	22.04	22.61	9.38	34.83
SOUTH DAKOTA	243.40	110.80	13.17	36.48	21.31	11.17	6.50	11.75	15.92	13.92	68.42
TENNESSEE	135.68	77.26	7.93	37.54	26.43	20.37	15.35	22.11	21.77	16.71	38.08
TEXAS	131.44	91.08	10.04	42.50	30.08	18.75	14.58	19.21	38.63	11.72	36.18
UTAH	140.51	83.94	11.14	46.02	32.38	17.86	12.60	18.43	19.06	2.99	65.48
VERMONT	179.50	66.55	6.81	34.80	23.07	14.72	8.50	23.50	19.91	10.20	55.51
VIRGINIA	177.41	103.04	3.49	42.21	29.62	18.84	14.04	31.15	45.87	15.95	32.26
WASHINGTON	181.10	108.43	7.51	49.64	36.54	28.05	19.42	32.05	40.96	11.36	80.34
WEST VIRGINIA	264.43	164.13	3.84	26.78	19.08	11.39	6.95	10.36	16.92	13.57	42.25
WISCONSIN	161.71	68.14	7.04	52.78	40.72	23.10	17.05	22.32	40.07	10.15	48.42
WYOMING	332.62	237.33	19.84	60.53	34.33	15.67	9.60	33.10	23.09	8.23	96.87

See footnotes at end of table.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by State:
1978-79—Continued—

States	Direct general expenditure--Continued					Debt outstanding at end of fiscal year		Cash and security holdings	
	Governmental administration			Interest on debt	Other general expenditure	Total	Long-term debt only	Insurance trust systems	Other than insurance trust systems
	Financial administration	General control	Public buildings						
UNITED STATES AVERAGE	27.58	35.17	12.85	59.01	133.57	1 381.66	1 328.05	815.98	830.37
ALABAMA	19.05	22.95	5.67	42.25	82.76	1 047.67	1 013.39	472.22	451.25
ALASKA	120.98	206.62	73.30	453.79	669.91	9 157.68	9 096.03	1 573.84	5 799.77
ARIZONA	33.91	41.57	16.70	36.51	125.20	1 385.47	1 375.66	958.12	953.53
ARKANSAS	22.03	20.16	7.95	24.53	74.73	626.69	611.24	354.12	449.55
CALIFORNIA	33.42	45.72	15.97	34.02	159.19	984.40	968.92	1 366.52	918.20
COLORADO	31.95	44.06	12.18	36.53	85.40	1 082.37	1 068.62	922.98	895.15
CONNECTICUT	25.56	32.56	11.69	82.04	189.54	1 764.36	1 636.03	578.30	647.18
DELAWARE	41.48	46.70	19.20	93.17	149.21	2 229.56	2 178.94	336.49	925.24
DISTRICT OF COLUMBIA	56.07	64.58	53.90	167.80	290.82	4 072.04	3 841.73	139.19	641.82
FLORIDA	25.98	38.24	9.66	45.86	131.28	1 107.83	1 097.38	506.79	762.15
GEORGIA	22.19	26.37	14.16	36.56	78.51	1 101.19	1 075.47	547.79	677.20
HAWAII	29.72	67.70	23.36	122.61	238.55	2 222.03	2 191.14	1 274.01	826.58
HAWAII	35.86	28.54	9.95	23.99	112.59	557.20	527.50	422.97	789.76
ILLINOIS	26.04	33.75	10.14	56.40	112.98	1 208.51	1 109.90	660.10	678.05
INDIANA	19.29	23.73	6.88	29.13	64.22	653.29	631.79	275.79	639.78
IOWA	33.45	28.23	10.30	25.94	83.90	651.95	644.43	498.09	585.13
KANSAS	26.89	34.11	10.30	44.65	92.62	1 105.79	1 066.13	498.09	712.42
KENTUCKY	16.66	22.67	6.32	74.96	90.18	1 927.48	1 919.80	457.71	868.41
LOUISIANA	28.12	26.63	11.05	64.07	126.12	1 449.94	1 488.04	638.78	819.33
MAINE	30.03	23.53	6.95	58.06	114.21	1 144.02	1 093.76	244.35	633.67
MARYLAND	33.05	35.15	14.62	73.01	231.51	1 768.82	1 727.35	786.67	665.48
MASSACHUSETTS	26.01	38.10	15.06	73.39	200.41	1 693.01	1 495.05	479.50	674.90
MICHIGAN	28.91	43.60	13.94	53.39	121.44	1 104.82	1 077.32	837.43	724.58
MINNESOTA	31.69	38.85	12.58	71.00	124.60	1 537.35	1 532.98	750.57	1 213.21
MISSISSIPPI	19.66	20.23	8.65	37.69	89.97	832.13	823.62	436.09	422.26
MISSOURI	19.73	23.66	8.54	27.90	77.69	697.55	674.44	537.60	559.26
MONTANA	46.27	42.32	17.07	42.19	127.42	880.65	870.41	616.07	1 001.89
NEBRASKA	28.62	30.83	17.91	32.81	83.27	2 724.75	2 612.47	274.89	1 249.74
NEVADA	53.25	71.15	24.09	60.28	129.80	1 457.00	1 451.78	1 301.24	1 323.18
NEW HAMPSHIRE	27.24	23.57	10.75	62.87	92.90	1 270.81	1 238.10	390.48	590.79
NEW JERSEY	25.95	39.59	18.14	73.96	214.56	1 528.98	1 419.79	805.37	813.99
NEW MEXICO	43.19	41.45	10.46	53.44	98.21	1 302.27	1 300.51	610.77	2 016.03
NEW YORK	29.59	53.22	16.55	143.29	228.98	2 645.46	2 482.10	1 717.87	1 122.00
NORTH CAROLINA	22.03	21.51	11.93	24.59	86.89	624.99	598.25	740.09	465.98
NORTH DAKOTA	29.83	27.87	8.63	32.33	240.55	928.19	919.27	517.37	1 251.91
OHIO	20.35	30.31	15.07	43.52	102.39	917.55	814.70	1 241.21	499.70
OKLAHOMA	25.66	24.00	9.31	38.58	83.91	1 077.18	1 066.60	348.06	969.85
OREGON	52.53	47.92	15.26	98.03	148.08	2 236.73	2 210.05	877.55	2 272.06
PENNSYLVANIA	23.39	28.80	10.65	81.31	141.08	1 691.68	1 634.60	717.70	673.86
RHODE ISLAND	28.37	36.63	14.63	77.68	170.70	1 809.23	1 059.45	569.87	1 580.71
SOUTH CAROLINA	21.75	23.05	11.94	26.52	93.89	999.92	978.12	620.02	506.43
SOUTH DAKOTA	43.66	34.03	7.77	42.89	130.41	1 258.75	1 243.98	333.99	1 576.49
TENNESSEE	18.47	27.84	10.19	46.55	85.53	1 171.54	1 128.94	484.28	27.99
TEXAS	22.70	22.97	6.18	49.05	87.44	1 322.04	1 303.55	499.28	954.05
UTAH	30.97	28.49	9.21	32.78	78.43	876.15	874.99	505.62	717.34
VERMONT	41.03	28.79	16.08	66.51	132.14	1 317.60	1 281.73	426.14	853.34
VIRGINIA	26.03	28.26	19.69	43.89	114.45	1 023.47	967.46	376.02	743.70
WASHINGTON	36.04	35.92	2.55	49.57	161.28	2 686.96	2 666.89	972.30	1 431.99
WEST VIRGINIA	22.24	27.53	11.27	64.57	140.14	1 500.14	1 486.85	511.87	880.97
WISCONSIN	38.20	33.11	14.59	48.71	109.13	1 099.33	1 082.85	1 026.89	641.34
WYOMING	49.45	49.58	22.23	84.60	145.49	1 745.44	1 745.33	738.05	2 362.75

Note: Because of rounding, detail may not add to totals. These amounts are subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 25. Relation of State and Local Government Financial Items to State Personal Income, by State: 1978-79

Item ¹	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware	District of Columbia	Florida
GENERAL REVENUE, TOTAL	200.92	202.66	455.64	224.83	194.34	198.50	212.35	170.78	216.80	299.60	80.72
FROM FEDERAL GOVERNMENT	43.99	55.68	79.35	41.21	58.57	41.29	41.56	33.83	51.98	151.38	36.59
GENERAL REVENUE FROM OWN SOURCES	156.93	146.99	376.49	183.62	135.77	157.21	170.79	136.94	164.82	148.22	144.13
TAX REVENUE	120.29	99.81	234.14	141.71	99.33	120.63	124.51	114.28	121.27	131.13	104.98
PROPERTY TAXES	38.01	11.61	75.97	49.85	20.94	30.37	41.80	51.49	19.36	31.75	33.62
CHARGES AND MISCELLANEOUS	36.64	47.18	142.35	41.90	36.44	36.58	46.28	22.67	43.55	17.09	39.15
DIRECT GENERAL EXPENDITURE, TOTAL	190.82	195.37	420.87	213.39	185.31	188.30	191.90	159.03	185.63	268.02	175.79
EDUCATION	69.91	79.13	129.30	93.04	71.17	65.33	82.53	56.21	75.96	53.70	61.18
LOCAL SCHOOLS	48.80	46.98	101.66	60.35	47.76	45.21	54.08	42.94	44.52	43.06	44.60
HIGHWAYS	16.65	21.34	40.58	21.77	24.42	8.95	17.54	11.18	14.92	9.80	15.09
PUBLIC WELFARE	23.65	18.81	23.18	8.35	23.76	30.66	17.82	21.53	17.01	43.44	10.40
HEALTH AND HOSPITALS	16.52	24.67	12.30	17.63	18.30	15.78	15.98	9.44	9.36	25.21	20.24
	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana	Maine	Maryland
GENERAL REVENUE, TOTAL	214.27	245.67	203.86	170.70	160.66	183.18	185.95	200.27	226.20	223.98	209.43
FROM FEDERAL GOVERNMENT	54.23	61.34	49.64	34.62	30.37	34.49	34.62	53.26	55.49	65.34	42.95
GENERAL REVENUE FROM OWN SOURCES	160.04	184.33	154.22	136.09	130.29	148.69	151.33	147.02	170.71	158.65	166.48
TAX REVENUE	112.74	146.41	112.81	111.99	97.67	111.95	112.43	112.55	121.67	127.52	126.22
PROPERTY TAXES	31.44	23.35	35.99	39.22	32.19	42.45	45.75	19.92	15.31	48.30	33.07
CHARGES AND MISCELLANEOUS	47.30	37.92	41.41	24.09	32.62	36.74	38.90	34.47	49.05	31.13	40.26
DIRECT GENERAL EXPENDITURE, TOTAL	196.62	230.94	188.53	161.48	146.27	185.16	179.12	204.41	205.97	210.49	200.39
EDUCATION	69.85	67.22	71.51	58.74	64.09	77.51	71.98	74.20	72.48	73.77	73.36
LOCAL SCHOOLS	48.86	40.81	47.61	42.18	42.90	50.88	46.94	45.99	49.39	54.50	50.33
HIGHWAYS	20.93	16.37	25.26	14.27	14.59	28.39	24.48	35.30	22.32	28.36	15.82
PUBLIC WELFARE	17.93	29.55	15.98	23.27	13.68	18.94	17.26	22.92	20.55	32.67	18.84
HEALTH AND HOSPITALS	30.54	16.80	17.28	10.02	15.36	16.56	16.62	11.17	22.38	9.45	14.35
	Massachusetts	Michigan	Minnesota	Mississippi	Missouri	Montana	Nebraska	Nevada	New Hampshire	New Jersey	
GENERAL REVENUE, TOTAL	231.04	206.69	231.13	234.71	166.19	246.31	202.64	210.32	172.16	182.85	
FROM FEDERAL GOVERNMENT	56.42	43.62	45.02	67.76	38.75	68.20	36.89	38.20	41.74	33.40	
GENERAL REVENUE FROM OWN SOURCES	174.63	163.07	186.11	166.95	127.44	178.11	165.76	172.12	130.71	149.45	
TAX REVENUE	148.34	123.98	140.40	116.31	99.41	133.53	118.79	126.94	99.95	121.76	
PROPERTY TAXES	68.84	44.40	39.84	25.16	26.11	60.55	51.58	39.99	58.90	57.71	
CHARGES AND MISCELLANEOUS	26.29	39.09	45.72	50.64	28.03	44.58	46.97	45.18	30.76	27.70	
DIRECT GENERAL EXPENDITURE, TOTAL	211.56	197.38	211.45	227.73	154.61	236.79	187.33	198.93	168.17	179.57	
EDUCATION	69.03	74.94	75.63	86.85	58.00	91.41	75.93	58.84	61.01	65.04	
LOCAL SCHOOLS	56.68	51.36	53.50	53.61	42.80	67.93	50.16	42.17	42.89	50.08	
HIGHWAYS	12.51	13.55	24.38	29.15	18.44	36.94	26.47	24.43	24.85	11.18	
PUBLIC WELFARE	34.54	30.31	29.74	27.04	15.74	18.35	14.94	11.08	21.08	21.85	
HEALTH AND HOSPITALS	16.39	18.33	16.38	28.94	16.47	17.41	17.48	21.60	9.76	10.29	
	New Mexico	New York	North Carolina	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	
GENERAL REVENUE, TOTAL	270.68	256.83	188.57	224.24	164.66	191.38	228.30	185.11	218.07	198.02	
FROM FEDERAL GOVERNMENT	68.49	55.46	48.75	51.87	35.08	43.27	53.14	38.10	55.42	50.78	
GENERAL REVENUE FROM OWN SOURCES	202.19	201.37	139.82	172.37	129.58	148.11	175.16	147.02	162.65	147.25	
TAX REVENUE	129.19	185.60	108.72	106.37	97.67	105.97	122.11	118.86	129.71	108.57	
PROPERTY TAXES	20.40	38.26	24.86	36.12	33.08	21.03	46.71	29.64	53.04	24.07	
CHARGES AND MISCELLANEOUS	73.00	35.78	31.10	65.99	31.91	42.13	51.05	28.16	32.94	38.68	
DIRECT GENERAL EXPENDITURE, TOTAL	244.63	238.79	190.41	220.71	164.45	176.35	221.64	174.85	210.65	191.80	
EDUCATION	103.15	72.54	78.47	32.18	63.94	70.44	84.66	61.59	71.88	82.16	
LOCAL SCHOOLS	67.01	53.22	51.10	53.24	46.46	45.44	57.89	46.36	45.89	50.11	
HIGHWAYS	32.13	13.74	18.23	38.12	13.01	19.39	18.85	11.51	10.61	13.99	
PUBLIC WELFARE	18.28	36.63	21.04	17.84	19.29	23.75	23.75	29.00	36.20	16.86	
HEALTH AND HOSPITALS	19.48	22.09	19.77	9.32	15.36	13.97	12.90	12.19	16.62	27.37	
	South Dakota	Tennessee	Texas	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming	
GENERAL REVENUE, TOTAL	207.37	185.62	174.92	228.22	247.44	181.36	215.04	210.71	224.93	293.54	
FROM FEDERAL GOVERNMENT	56.72	47.01	33.95	55.56	69.33	40.12	47.40	56.60	43.51	66.06	
GENERAL REVENUE FROM OWN SOURCES	150.64	138.61	140.96	172.66	177.91	141.25	167.64	154.12	179.42	227.48	
TAX REVENUE	107.75	101.77	99.67	128.18	139.52	107.25	121.44	117.90	136.80	158.86	
PROPERTY TAXES	49.89	23.85	36.41	36.70	55.58	29.34	37.73	19.91	46.34	63.11	
CHARGES AND MISCELLANEOUS	42.90	36.84	41.29	44.47	38.39	34.00	46.72	36.21	42.62	68.62	
DIRECT GENERAL EXPENDITURE, TOTAL	208.80	180.05	165.17	226.87	232.85	178.13	200.48	212.79	216.43	243.70	
EDUCATION	81.08	65.73	68.83	108.95	94.19	66.55	82.09	79.60	84.96	93.75	
LOCAL SCHOOLS	52.33	43.07	47.68	70.69	56.31	44.74	54.91	54.82	55.37	65.26	
HIGHWAYS	35.43	20.83	17.48	22.37	27.68	23.35	22.18	40.32	21.66	40.92	
PUBLIC WELFARE	18.93	19.25	14.03	21.02	28.56	16.63	17.33	17.84	32.17	10.25	
HEALTH AND HOSPITALS	9.83	19.55	15.77	13.73	12.29	15.43	11.94	14.45	16.54	22.34	

Note: Because of rounding, data may not add to totals. These data are estimates subject to sampling variation; see text.

¹In dollars, per \$1,000 of personal income in calendar 1978

Table 26. State Government Percentage of State and Local Government Finances for Selected Finance Items, by State: 1978-79

State	State government percentage of --			State	State government percentage of --		
	Tax revenue	Direct general expenditure	Expenditure for salaries and wages		Tax revenue	Direct general expenditure	Expenditure for salaries and wages
UNITED STATES	60.8	38.2	29.9	MISSOURI	57.0	40.0	30.8
ALABAMA	74.4	48.8	40.4	MONTANA	57.0	43.2	38.1
ALASKA	79.0	56.6	53.8	NEBRASKA	53.0	37.6	31.6
ARIZONA	61.6	33.8	28.5	NEVADA	58.5	36.5	26.5
ARKANSAS	76.7	49.4	39.4	NEW HAMPSHIRE	41.2	47.3	35.7
CALIFORNIA	68.1	30.9	24.6	NEW JERSEY	48.0	33.1	23.4
COLORADO	53.5	35.7	31.8	NEW MEXICO	82.1	50.1	43.6
CONNECTICUT	54.4	44.9	34.0	NEW YORK	48.2	26.2	23.1
DELAWARE	81.6	56.0	46.6	NORTH CAROLINA	73.1	43.6	34.3
DISTRICT OF COLUMBIA	(X)	(X)	(X)	NORTH DAKOTA	65.2	51.5	43.7
FLORIDA	63.0	26.7	26.1	OHIO	56.0	35.6	27.7
GEORGIA	63.7	40.8	31.0	OKLAHOMA	70.0	48.0	38.0
HAWAII	80.2	79.7	76.0	OREGON	57.3	41.0	32.7
IDAHO	67.2	47.0	36.4	PENNSYLVANIA	63.0	40.0	29.5
ILLINOIS	36.1	39.0	24.7	RHODE ISLAND	59.4	56.2	46.1
INDIANA	66.0	37.8	29.3	SOUTH CAROLINA	76.4	51.0	44.0
IOWA	61.0	39.4	33.1	SOUTH DAKOTA	48.1	52.4	42.9
KANSAS	57.1	41.4	36.1	TENNESSEE	63.5	43.6	34.2
KENTUCKY	80.0	57.4	49.8	TEXAS	57.2	37.1	29.0
LOUISIANA	69.1	47.0	38.2	UTAH	63.1	47.0	40.0
MAINE	63.3	50.8	38.0	VERMONT	60.1	60.3	46.8
MARYLAND	61.0	42.6	28.5	VIRGINIA	60.5	47.5	38.8
MASSACHUSETTS	53.3	41.6	25.8	WASHINGTON	70.0	44.0	34.5
MICHIGAN	62.3	38.6	28.0	WEST VIRGINIA	79.2	58.7	43.7
MINNESOTA	70.4	36.8	30.7	WISCONSIN	68.0	34.6	27.8
MISSISSIPPI	77.4	46.1	43.8	WYOMING	59.0	40.4	34.6

X Not applicable.

Table 27. Population and Personal Income, by State: 1978 and 1979

State	Total population (excluding Armed Forces overseas) ¹ (thousands)		Personal income, calendar year 1978 ²		State	Total population (excluding Armed Forces overseas) ¹ (thousands)		Personal income, calendar year 1978 ²	
	July 1, 1979 (provisional)	July 1, 1978	Amount (millions of dollars)	Per capita		July 1, 1979 (provisional)	July 1, 1978	Amount (millions of dollars)	Per capita
ALL STATES	220 099	218 228	1 708 545	7 836	MISSOURI	4 867	4 847	35 538	7 313
ALABAMA	3 769	3 728	23 540	6 291	MONTANA	786	780	5 299	6 755
ALASKA	406	411	4 415	10 963	NEBRASKA	1 574	1 569	11 868	7 582
ARIZONA	2 450	2 373	17 352	7 372	NEVADA	702	666	6 229	9 439
ARKANSAS	2 180	2 167	13 047	5 969	NEW HAMPSHIRE	887	869	6 409	7 357
CALIFORNIA	22 694	22 314	199 010	8 927	NEW JERSEY	7 332	7 315	64 281	8 773
COLORADO	2 772	2 706	21 645	8 105	NEW MEXICO	1 241	1 215	7 969	6 574
CONNECTICUT	3 115	3 116	27 612	8 911	NEW YORK	17 648	17 746	145 963	8 224
DELAWARE	582	584	4 972	8 534	NORTH CAROLINA	5 606	5 571	36 671	6 574
DISTRICT OF COLUMBIA	656	671	6 684	9 924	NORTH DAKOTA	657	653	4 677	7 174
FLORIDA	8 860	8 661	65 084	7 573	OHIO	10 731	10 732	84 432	7 855
GEORGIA	5 117	5 075	34 087	6 705	OKLAHOMA	2 892	2 842	20 556	7 137
HAWAII	915	902	7 465	8 437	OREGON	2 527	2 482	19 775	8 092
IDAHO	905	882	6 156	7 015	PENNSYLVANIA	11 731	11 763	90 939	7 740
ILLINOIS	11 229	11 238	100 091	8 903	RHODE ISLAND	929	932	6 984	7 472
INDIANA	5 400	5 386	41 412	7 706	SOUTH CAROLINA	2 932	2 902	18 346	6 288
IOWA	2 902	2 906	23 170	8 002	SOUTH DAKOTA	689	690	4 733	6 864
KANSAS	2 369	2 347	18 505	7 892	TENNESSEE	4 380	4 333	28 527	6 547
KENTUCKY	3 527	3 490	23 114	6 607	TEXAS	13 380	13 050	100 601	7 730
LOUISIANA	4 018	3 986	26 638	6 716	UTAH	1 337	1 316	8 585	6 566
MAINE	1 097	1 092	6 867	6 292	VERMONT	493	487	3 197	6 566
MARYLAND	4 148	4 148	34 646	8 363	VIRGINIA	5 197	5 177	39 492	7 671
MASSACHUSETTS	5 769	5 771	45 751	7 924	WASHINGTON	3 926	3 793	32 058	8 493
MICHIGAN	9 207	9 181	77 943	8 483	WEST VIRGINIA	1 878	1 861	12 318	6 624
MINNESOTA	4 060	4 024	31 703	7 910	WISCONSIN	4 720	4 683	33 241	7 532
MISSISSIPPI	2 429	2 400	13 290	5 529	WYOMING	450	428	3 658	8 636

Note: Because of rounding, detail may not add to total. Totals exclude data for the District of Columbia.

¹Bureau of the Census, Current Population Reports, series F-25, No. 866, December 1979.

²U.S. Department of Commerce, Survey of Current Business, August 1979.

DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in State Government Finances in 1979.

Air Transportation—For State and local governments, comprises provision of Airports and related activities. Includes also Federal subsidies and aids to air transportation.

Assistance and Subsidies—Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for 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 educational institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

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

Capital Outlay—Direct expenditure for contract or force-account construction, for purchase of equipment (including replacements), and for purchase of land and existing structures. Construction comprises production of fixed works and structures and of additions, replacements, and major alterations, including design, site improvement, and provision of facilities that are integral parts of a structure. Equipment comprises apparatus, furnishings, office machines, motor vehicles, and the like, having an expected life of more than 5 years. Includes acquisition of aircraft, rockets, naval vessels, and other military equipment. Amounts for rentals and normal equipment repairs are classed as current operation expenditure.

Cash and Security Holdings—Cash and deposits (including demand and time deposits) and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds.

Charges and Miscellaneous General Revenue—Current charges, special assessments, and all other general revenue except taxes and intergovernmental revenue. Current Charges comprise amounts received from the public for performance of specific services benefiting the person charged and from sales of

commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition, and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions, and gross income of commercial-type activities (parking lots, school lunch programs, and the like). Interest Earnings consist of earnings on deposits and securities, other than such earnings of insurance trust funds. Special Assessments are compulsory contributions collected from owners of property benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the costs of such improvements, and apportioned according to the assumed benefits to the property affected.

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

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities. Detention pending trial, as in municipal jails, is classed under *Police Protection*.

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

Debt—Comprises long-term credit obligations of the government and its agencies, and all interest-bearing short-term (i.e., repayable within 1 year) credit obligations. Includes judgments, mortgages, and "revenue" bonds as well as general obligation bonds, notes, and interest-bearing warrants. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee-retirement funds. Nonguaranteed Federal agency debt is excluded from total long-term balances. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. For the Federal Government, includes Public debt (subject to Public Law 94-3 statutory limitations), and Agency debt (issued outside the above Federal statutory restrictions). Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue producing activities, from special assessments, or from specific nonproperty

taxes. Net Long-Term Debt is total long-term debt outstanding minus Long-term Debt Offsets.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of governmental payments; i.e., all expenditure other than *Intergovernmental Expenditure*.

Education—Provision or support of schools and other educational facilities and services. The Local Schools category comprises all direct expenditure by local governments for education, other than any direct spending for institutions of higher education, and any direct State government spending for operation of, or facilities and supplies for, elementary and secondary public schools. Institutions of Higher Education include facilities and activities of all educational institutions beyond the high school level operated by State or local governments, except that agricultural experiment stations and agricultural extension services are classed under natural resources, and university-operated hospitals serving the public are classed under hospitals. These educational categories include related services such as pupil transportation school milk and lunch programs, cafeterias, health and recreational programs, and the like. Revenue and expenditure for school lunch services, dormitories, athletic events, and other auxiliary services are included on a gross basis. Other Education includes all Federal expenditure for education (with the service academies, however, classified as part of *National Defense and International Relations*), State supervision of schools and colleges, and State tuition grants, fellowships, aid to private schools, and educational programs for the handicapped, adults, veterans, and other special classes.

Employment Security Administration—Administration of unemployment compensation, public employment offices, and related services.

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. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

Financial Administration—Officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities. See also *General Control*.

General Control—Governing body, courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also *Financial Administration*.

General Debt—All *Debt* other than that incurred to finance a *Utility*.

General Expenditure—All expenditure of a government other than utility expenditure, liquor stores expenditure, and insurance-trust expenditure (see text).

General Public Buildings (State-local)—Public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue—All revenue of a government except utility revenue, liquor stores revenue, and insurance-trust revenue (see text). All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classed as general revenue.

General Revenue Sharing—Funds distributed to States and local general purpose governments by the Federal Government under the State and Local Fiscal Assistance Act of 1972.

Health—Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

Highways—Streets, highways, and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities, and ferries.

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of public or private hospitals. However, see *Public Welfare* concerning vendor payments under welfare programs.

Housing and Urban Renewal—Housing and redevelopment projects and any promotion or support of private housing and redevelopment activities.

Individual Income Taxes—Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like. All amounts from local income taxes (including scattering amounts from corporations) are classed under this heading.

Insurance Trust System—A government-administered program for employee retirement and social insurance protection relating to unemployment compensation, workmen's compensation, Old Age, Survivors', Disability, and Health Insurance, and the like. Insurance Trust Revenue comprises amounts from contributions required of employers and employees for financing these social insurance programs, and earnings on assets of such systems. Insurance Trust Expenditure corresponds with the character and object category, Insurance Benefits and Repayments, and

comprises only cash payments to beneficiaries (including withdrawals of contributions). These categories exclude costs of administering insurance trust systems, which are classed as general expenditure. Insurance trust revenue and expenditure do not include any contributions of a government to a system it administers. Any amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

Interest Expenditure—Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for utility purposes, is classed under general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but is classed functionally as Interest on General Debt.

Intergovernmental Transactions—Intergovernmental Revenue and Intergovernmental Expenditure comprise, respectively, payments from one government to another as grants-in-aid, shared revenues, payments in lieu of taxes, or reimbursements for governmental services (see text). Excludes amounts for the purchase of commodities, property, or utility services, any tax levied as such on facilities of the payer, and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI insurance). Intergovernmental Revenue From State Government includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

Libraries—Public libraries operated by State and local governments and support of other library services.

Liquor Stores—Alcoholic beverage distribution facilities are operated by 17 State governments and by some counties and small municipalities in a few States. Liquor Stores Expenditure comprises purchase of beverages for resale and provision and operation of liquor stores. Excludes expenditures for law enforcement and licensing activities, which are classed under general expenditure. Liquor Stores Revenue consists of amounts received from sales of liquor stores (exclusive of any distinctive tax revenue they collect).

Local Parks and Recreation—Local government parks, playgrounds, and playfields, swimming pools and bathing beaches, and special facilities for recreation and cultural-scientific activities, such as auditoriums, museums, stadiums, zoos, auto camps, recreation piers, and boat harbors. See also *Natural Resources*.

Long-Term Debt Offsets—Funds specifically held for retirement of long-term debt, including such deposits with fiscal agents.

National Defense and International Relations—See discussion of this Federal category in the introductory text.

Natural Resources—Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance and credit activities, and multi-purpose power and reclamation projects.

Parking Facilities—Provision for and any direct operation by local governments of public-use garages and other parking facilities, including purchase and maintenance of on-street and off-street parking meters.

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

Postal Service—See introductory text.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating 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 certain intangibles.

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 Payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its *Hospitals* and *Health* agencies are classed under those headings.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other “receipts in kind” (see text).

Salaries and Wages—Amounts paid for compensation of officers and employees of the government. Consists of gross compensation before deductions for taxes, retirement plans, or other purposes.

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 therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importa-

tion, or consumption of goods. General Sales or Gross Receipts Taxes comprise such taxes which are applicable with only specified exceptions to all types of goods, or of goods and services, or of all gross income. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under various Selective Sales and Gross Receipts Taxes categories.

Sale of Property—Receipts from sale of real property and improvements. Excludes receipts from disposition of commodities, equipment, and other personal property and from the sale of securities.

Sanitation—Government activities relating to Sewerage, consisting of the provision of sanitary and storm sewers and sewage disposal facilities and services, and Sanitation Other Than Sewerage, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering and activities to limit air and water pollution are classed under *Health*.

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.

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

Taxes—Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; in such instances, however, any amounts retained by the collecting government are treated as its tax revenue.

Utility—A water supply, electric light and power, gas supply, or transit system owned and operated by a government. Utility Revenue comprises receipts from the sale of utility services or commodities to the public or to other governments. Utility Expenditure consists of capital outlay for utility facilities, interest paid on utility debt, and current operation expenditure of the utility, net of identifiable costs for providing services to the parent government (which are treated as general expenditure for the function served). Utility Debt comprises all debt incurred to finance a utility system, including any such full-faith and credit obligations of the parent government.

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities. Includes Federal subsidies and other aids for ship construction, merchant marine operations, and other water transportation activities.