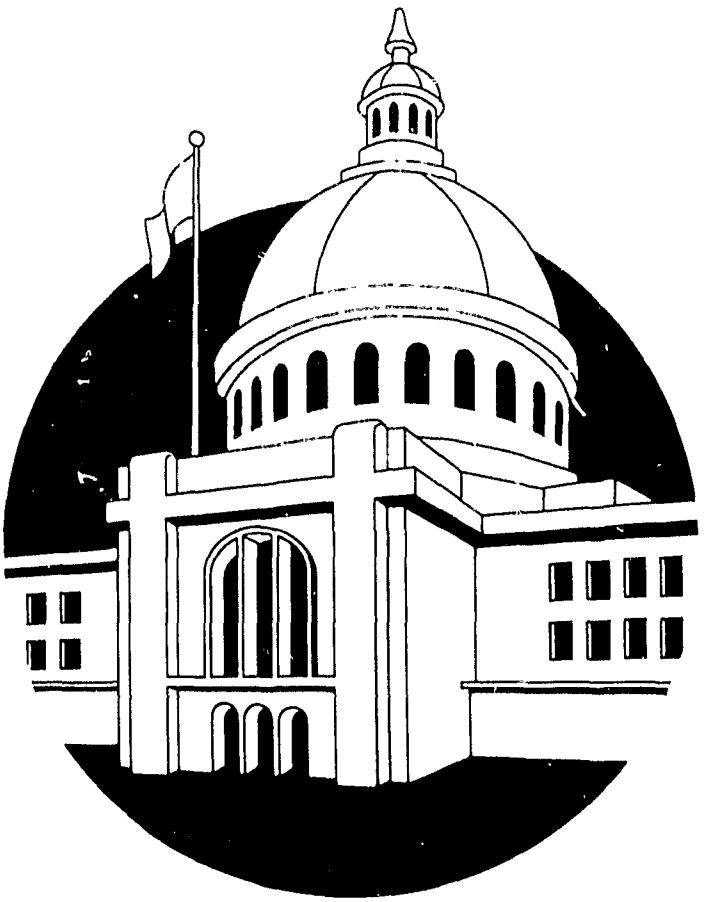
GF84 No 5

GOVERNMENT FINANCES

Governmental Finances in 1983—84



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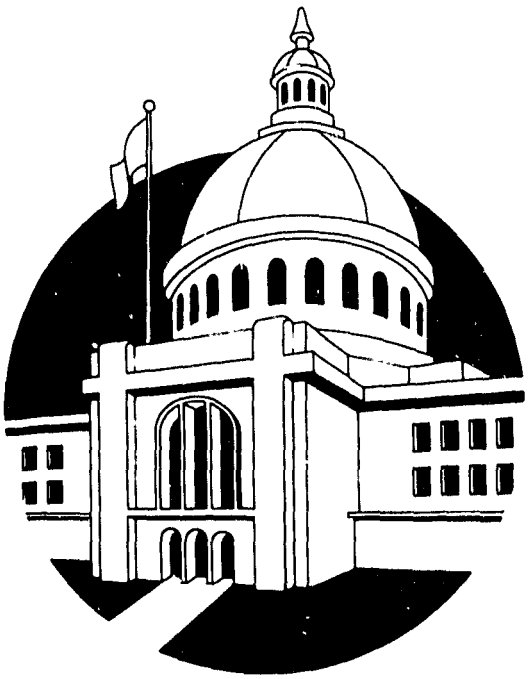

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CONTENTS

Page

Introduction v

Table

SUMMARY

1. Summary of Federal, State and Local Government Finances: 1980-81 to 1983-84 1
2. Summary of Federal Government Finances: 1980-81 to 1983-84 2
3. Summary of State and Local Government Finances: 1980-81 to 1983-84 4

REVENUE

4. Governmental Revenue by Source and Level of Government: 1983-84 5
5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84 6
6. Federal General Revenue Sharing Receipts of Local Governments, by States: 1983-84 . . . 15
7. Federal Government Revenue in Detail for Selected Categories: 1983-84 15
8. State and Local Government General Revenue by Origin and Allocation, and Level of Government: 1983-84 16

EXPENDITURE

9. Governmental Expenditure by Level of Government: 1983-84 17
10. Governmental General Expenditure (Direct and Intergovernmental) by Function and Level of Government: 1983-84 18
11. Governmental Direct General Expenditure, by Function and Level of Government: 1983-84 19
12. Federal Government Expenditure in Detail for Selected Categories: 1983-84 20
13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84 21
14. Governmental Expenditure for Capital Outlay, by Function and Level of Government: 1983-84 38
15. State and Local Government Expenditure for Capital Outlay, by Function and States: 1983-84 39

DEBT AND CASH AND SECURITY HOLDINGS

16. Indebtedness and Debt Transactions of State and Local Governments: 1983-84 40
17. Cash and Security Holdings of State and Local Governments by Purpose and Type of Asset: 1983-84 41
18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and States: 1983-84 42

Table | Page

UTILITIES

19. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1983-84 48
20. Finances of Local Government-Operated Utilities, by States: 1983-84 48

INSURANCE TRUST

21. Finances of Governmentally Administered Insurance Trust Systems, by Type of System and Level of Government: 1983-84 49
22. Finances of State and Local Governmentally Administered Employee Retirement Systems: 1983-84 50

LOCAL GOVERNMENT

23. Local Government Finances, by State and Type of Government: 1983-84 51

SUPPLEMENTARY DATA

24. Per Capita Amounts of Financial Items for State and Local Governments, by States: 1983-84 77
25. Relation of State and Local Government Financial Items to State Personal Income, by States: 1983-84 81
26. State Government Percentage of State and Local Government Finances for Selected Finance Items, by States: 1983-84 82
27. Population and Personal Income, by States: 1983 and 1984 82

Definitions of Selected Terms 83

INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to $1,307.5 billion for fiscal 1983-84, up $126.1 billion from the prior year. Tax revenues collected by all governments in 1983-84 came to $735.0 billion, as compared to $665.8 billion for 1982-83.[1]

Governmental expenditures in fiscal 1983-84 were $1,428.0 billion, up $77.5 billion from the prior year sum of $1,350.5 billion.

Indebtedness of all governments at the end of fiscal 1983-84 was $2,081.8 billion, including a Federal gross debt (as of September 30, 1984) of $1,576.7 billion. State and local government debt increased $39.1 billion during fiscal 1983-84 to a record total of $505.0 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 1982 and for selected years prior to 1972 are presented in a report issued in January 1985, *Historical Statistics on Governmental Finances and Employment* (Vol. 6, No. 4 of the 1982 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 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" is distributed among the several levels of government for fiscal year 1983-84 in the table below.

Level of government	Amount (millions of dollars)	Percent
Total revenue..	1,307,483	100.0
Federal.....	752,421	57.5
State.....	315,637	24.1
Local.....	239,425	18.3

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 18.3 percent to 27.6 percent of all revenue if allowance is made for intergovernmental revenue from Federal and State sources.

[1]The financial statistics for 1983-84 relate to governmental fiscal years which ended June 30, 1984, 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 Sept. 30; New York State, ending March 31; and State of Texas (including school districts) ending Aug. 31.

Level of government	Amount (millions of dollars)	Percent
Total revenue..	1,307,483	100.0
Federal.....	656,964	50.2
State.....	289,672	22.2
Local.....	360,847	27.6

GENERAL REVENUE

Taxes show marked differences of emphasis among the three levels of government (refer to table B 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 sales and gross receipts taxes (general and selective) for almost half of their tax revenue.

Table A. Governmental Revenue: 1983-84

Item	Amount (millions of dollars)				Percent	
	All governments	Federal	State	Local	All governments	Federal
Revenue from all sources...	1,307,483	754,016	397,087	366,156	100.0	100.0
Intergovernmental revenue..	(1)	1,595	81,450	126,732	(1)	0.2
Revenue from own sources...	1,307,483	752,421	315,637	239,425	100.0	99.8
General revenue from own sources.....	975,308	529,514	249,290	196,504	74.6	70.2
Taxes.....	735,023	414,829	196,795	123,399	56.2	55.0
Charges and miscellaneous general revenue...	240,285	114,685	52,495	73,105	18.4	15.2
Current charges.....	133,340	64,318	25,738	43,284	10.2	8.5
All other.....	106,945	50,367	26,757	29,821	8.2	6.7
Utility revenue.....	37,374	(X)	2,638	34,736	2.9	(X)
Liquor stores revenue.....	3,240	(X)	2,759	481	0.2	(X)
Insurance trust revenue....	291,561	222,907	60,950	7,704	22.3	29.6

Item	Percent--Continued		Percent change from prior fiscal year		
	State	Local	All governments	Federal	State and local
Revenue from all sources...	100.0	100.0	10.7	10.9	9.9
Intergovernmental revenue..	20.5	34.6	(1)	-13.6	7.9
Revenue from own sources...	79.5	65.4	10.7	11.0	10.2
General revenue from own sources.....	62.8	53.7	11.0	9.9	12.3
Taxes.....	49.6	33.7	10.4	8.8	12.5
Charges and miscellaneous general revenue...	13.2	20.0	12.8	13.9	11.8
Current charges.....	6.5	11.8	17.8	27.2	10.2
All other.....	6.7	8.1	7.1	0.4	13.9
Utility revenue.....	0.7	9.5	9.8	(X)	9.8
Liquor stores revenue.....	0.7	0.1	-2.1	(X)	-2.1
Insurance trust revenue....	15.3	2.1	9.9	13.8	-1.0

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

X Not applicable.
[1]Net of duplicative intergovernmental transactions.

Table B. Tax Revenue: 1983-84

Item	Amount (millions of dollars)				Percent	
	All governments	Federal	State	Local	All governments	Federal
Total taxes	735,023	414,829	196,795	123,399	100.0	100.0
Income	434,518	352,848	74,453	7,215	59.1	85.1
Individual	360,578	295,955	58,942	5,680	49.1	71.3
Corporation	73,940	56,893	15,511	1,535	10.1	13.7
Property	96,457	(X)	3,862	92,595	13.1	(X)
Sales, gross receipts, and customs	163,556	49,459	95,801	18,296	22.3	11.9
Customs duties	11,463	11,463	(X)	(X)	1.6	2.8
General sales and gross receipts	75,212	(X)	62,564	12,648	10.2	(X)
Selective sales and gross receipts	76,882	37,996	33,238	5,648	10.5	9.2
All other	40,492	12,522	22,679	5,293	5.5	3.0

Item	Percent--Continued		Percent change from prior fiscal year		
	State	Local	All governments	Federal	State and local
Total taxes	100.0	100.0	10.4	8.8	12.5
Income	37.8	5.8	9.9	8.2	17.7
Individual	30.0	4.6	4.8	2.4	17.2
Corporation	7.9	1.2	44.2	53.7	19.6
Property	2.0	75.0	8.1	(X)	8.1
Sales, gross receipts, and customs	48.7	14.8	13.0	11.2	13.8
Customs duties	(X)	(X)	31.4	31.4	(X)
General sales and gross receipts	31.8	10.2	15.9	(X)	15.9
Selective sales and gross receipts	16.9	4.6	8.1	6.3	10.0
All other	11.5	4.3	11.1	16.5	8.8

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

X Not applicable.

Of the total national tax yield, 56.4 percent was collected by the Federal Government, 26.8 percent by State governments, and 16.8 percent by local governments.

More recent estimated national State-local tax aggregates for the 12 months ending March 31, 1985, are shown in table C (from Bureau of the Census, *Quarterly Summary of State and Local Tax Revenue: January-March 1985*).

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) benefitting 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 38.0 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 (11.7 percent), and "natural resources" charges, largely from sales of electrical power (35.1 percent).

Table C. State and Local Tax Revenue for 12 Months Ending March 31, 1985

Level of government	Amount (millions of dollars)	Percent
All State and local taxes	339,480	100.0
State	210,179	61.9
Local	129,301	38.1
By type of tax:		
Property	102,355	30.2
Other than property	237,125	69.8
General sales and gross receipts	81,321	24.0
Motor fuel sales	13,279	3.9
Individual income	69,577	20.5
Motor vehicle and operator's licenses	7,690	2.3
Corporation net income	17,286	5.1
All other	47,972	14.1

State and local government amounts from current charges are derived mainly from hospital charges (29.8 percent), higher education institutional fees and charges (23.7 percent), school lunch sales (3.6 percent), and sewerage charges (9.7 percent).

Interest earnings comprised a major part (47.8 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.

Utility, liquor stores, and insurance trust revenue are shown in tables 4 and 19 through 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 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 contributions by State and local governments to the Federal Old Age, Survivors, Disability, and Health Insurance programs and local government payments to State-administered employee-retirement systems.

Total insurance trust revenue represents 22.3 percent of all government revenue. Such revenue consists primarily (89.3 percent) of employer and employee payments; the remainder (10.8 percent) consists of investment earnings. Insurance trusts administered by the Federal Government received 76.5 percent of total governmental insurance trust receipts; State funds accounted for 20.9 percent, and local government systems, 2.6 percent.

EXPENDITURE BY CHARACTER AND OBJECT

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 1983-84:

Level of government	Amount (millions of dollars)	Percent
Total expenditure	1,428,027	100.0
Federal	829,173	58.1
State	243,072	17.0
Local	355,781	24.9

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	1,428,027	100.0
Federal	926,466	64.9
State	273,518	19.2
Local	228,042	16.0

Expenditure by character and object appears in table D. Intergovernmental expenditure mainly concerns payments made in the form of grants-in-aid or shared taxes, but it also includes repayments 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 53.1 percent of direct governmental expenditures during fiscal 1983-84. About 44 percent of current operation spending 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.

Capital outlay accounted for 10.0 percent of direct governmental expenditures during fiscal 1983-84. 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, utilities, and education made up the larger proportions of State and local capital expenditures

Assistance and subsidies comprised 5.5 percent of direct governmental expenditure during fiscal 1983-84. The Federal Government made 74.8 percent of total outlays with State governments making 15.9 percent and local governments the

Table D. Governmental Expenditure, by Character and Object: 1983-84

Item	Amount (millions of dollars)				Percent	
	All governments	Federal	State	Local	All governments	Federal
Total expenditure.....	1,428,027	928,188	351,445	359,378	100.0	100.0
Intergovernmental expenditure.....	([1])	99,015	108,373	3,597	([1])	10.7
Direct expenditure.....	1,428,027	829,173	243,072	355,781	100.0	89.3
Current operation.....	758,383	324,919	156,734	276,730	53.1	35.0
Capital outlay.....	143,204	72,456	25,583	45,166	10.0	7.8
Assistance and subsidies..	78,141	58,447	12,386	7,308	5.5	6.3
Interest on debt.....	143,648	109,209	13,738	20,701	10.1	11.8
Insurance benefits and repayments.....	304,650	264,142	34,632	5,876	21.3	28.5
Exhibit: Salaries and wages	330,439	111,173	65,196	154,070	23.1	12.0

Item	Percent--Continued		Percent change from prior fiscal year		
	State	Local	All governments	Federal	State and local
Total expenditure.....	100.0	100.0	5.7	6.2	6.0
Intergovernmental expenditure.....	30.8	1.0	([1])	11.8	-2.4
Direct expenditure.....	69.2	99.0	5.7	5.5	6.0
Current operation.....	44.6	77.0	9.5	11.7	7.8
Capital outlay.....	7.3	12.6	-3.7	-10.3	4.1
Assistance and subsidies..	3.5	2.0	6.1	5.6	7.8
Interest on debt.....	3.9	5.8	4.2	0.4	18.0
Insurance benefits and repayments.....	9.9	1.6	2.4	5.6	-14.4
Exhibit: Salaries and wages	18.6	42.9	5.2	1.4	7.3

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

[1]Net of duplicative intergovernmental transactions.

remaining 9.3 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 United States 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 21.3 percent of all governmental expenditures in fiscal 1983-84 and largely consisted of Federal payments (86.7 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 23.1 percent of all governmental expenditure, with local governments accounting for the largest percentage (46.6), the Federal Government for 33.6 percent, and State governments accounting for the remaining 19.7 percent. Federal military personnel allowances account for 55.6 percent of Federal salaries and wages outlays.

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 subsistence, 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 salaries and wages expenditure.

EXPENDITURE BY SECTOR AND BY FUNCTION

Governmental expenditures (refer to table 9) comprise four categories including general expenditure, utility expenditure, liquor stores expenditure, and insurance trust expenditure. Table E provides a summary of total governmental expenditure by sector with general expenditure given by function and percent change from 1982-83.

Table E. Governmental Expenditure by Function: 1983-84

Item	Amount (millions of dollars)	Percent of total	Percent of general expenditure	Percent change from prior fiscal year		
				All governments	Federal	State and local
Total expenditure	[1]1,428,027	100.0	(X)	5.7	6.2	6.0
Direct general expenditure	1,068,315	74.8	100.0	6.8	5.5	8.3
National defense and international relations	248,040	17.4	23.2	8.4	8.4	(X)
All other general expenditure	820,275	57.4	76.8	6.3	3.3	8.3
Education	188,604	13.2	17.7	6.8	-2.2	7.5
Public welfare	88,424	6.2	8.3	5.9	-4.2	10.2
Interest on general debt	137,905	9.7	12.9	3.8	0.4	18.9
Health and hospitals	59,385	4.2	5.6	5.1	4.8	5.2
Highways	40,308	2.8	3.8	8.3	41.4	7.8
Natural resources	65,297	4.6	6.1	19.2	21.4	4.8
Postal service	26,619	1.9	2.5	13.0	13.0	(X)
Police protection	21,354	1.5	2.0	5.4	-9.9	7.4
Veterans' services	16,119	1.1	1.5	1.4	1.3	32.0
Sanitation	16,226	1.1	1.5	4.0	(X)	4.0
Fire protection	8,202	0.6	0.8	8.2	(X)	8.2
Other functions	151,832	10.6	14.2	3.2	-5.3	8.7
Utility expenditure	52,321	3.7	(X)	4.7	(X)	4.7
Liquor stores expenditure	2,741	0.2	(X)	-2.7	(X)	-2.7
Insurance trust expenditure	304,650	21.3	(X)	2.4	5.6	-14.4

X Not applicable.
[1]Excludes intergovernmental expenditure.

General Expenditure

Direct and intergovernmental general expenditures are reported in table 10 by governmental type and by major function. Table 11 provides a similar format but with a more detailed functional breakdown of direct general expenditure; intergovernmental payments are excluded.

National defense and international relations is the most significant general expenditure functional category, amounting to 23.2 percent of all general expenditures. Federal payments in this area, accounting for 37.4 percent of Federal general expenditures, are mainly for military functions (see table 12). 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 shown in table F.

Table F. Expenditure for National Defense and International Relations as a Percent of Total General Expenditure

Fiscal year	Federal Government	All governments
1983-84	37.4	23.2
1982-83	36.7	22.9
1981-82	35.9	22.3
1980-81	33.8	21.1
1979-80	33.5	20.7
1978-79	33.0	20.4
1977-78	33.0	20.3
1976-77	33.6	20.5

Education ranks second in governmental expenditure, amounting to 17.7 percent of direct general government payments. As shown in table G, 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 12). State intergovernmental payments, including Federal amounts channeled through the States, provided 52.9 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.

Expenditures for local schools comprise direct payments by local governments 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 11), and payments for health, recreation, and library services administered by local school systems. As indicated in table 14, 6.0 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").

Natural resources include expenditures for conservation and development of agricultural, forest, mineral, and similar resources. Federal Government payments, accounting for 88.6 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 pro-

Table G. Governmental Expenditure for Education: 1983-84
(Millions of dollars)

Item	Federal	State	Local
Total education expenditure	26,104	116,058	127,769
Intergovernmental expenditure	13,608	67,485	234
Direct expenditure	12,496	48,573	127,535
Local schools	-	958	119,938
Institutions of higher education	-	40,016	7,597
Other	12,496	7,599	-

- Represents zero or rounds to zero.

grams. Other Federal natural resources activities pertain to multipurpose power and reclamation projects, soil conservation and reclamation, forestry and mineral resources, 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 6.2 percent of all State government direct expenditures, but a considerably smaller proportion of Federal and local government spending, go for capital outlay payments for highway facilities (refer to table 14).

Intergovernmental spending is the largest component of Federal highway expenditure and represents 19.7 percent of State government highway expenditure. Table H shows the distribution of highway expenditure by level of government.

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.

Summary figures on intergovernmental and direct expenditures for public welfare are shown in table I.

Public welfare expenditure by all governments totaled $88.4 billion in fiscal 1983-84, an increase of $4.9 billion or 5.9 percent from the prior year. Since the 1974-75 fiscal year the

Table H. Governmental Expenditure for Highways: 1983-84

(Millions of dollars)

Item	Federal	State	Local
Total highway expenditure	10,996	28,937	16,295
Intergovernmental expenditure	10,204	5,687	29
Direct expenditure	792	23,250	16,266
Capital outlay	187	14,984	5,381
Construction	184	13,199	4,390
Other capital outlay	3	1,785	991
Current operation	605	8,266	10,885

Table I. Governmental Expenditure for Public Welfare: 1983-84

(Millions of dollars)

Item	Federal	State	Local
Total public welfare expenditure	63,769	62,749	16,772
Intergovernmental expenditure	40,054	13,628	1,184
Direct expenditure	23,715	49,122	15,588
Categorical cash assistance	9,468	8,297	6,149
Other cash assistance	-	1,154	1,159
Other public welfare	14,247	39,671	8,280

- Represents zero or rounds to zero.

Federal Government, in connection with the Supplemental Security Income program, has administered direct categorical cash assistance payments to the 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 78 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 12). Other Federal payments for veterans have been included under other major functional headings, as shown in table 12.

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 4.9 percent of all general government expenditure in fiscal 1983-84 as indicated by purpose in table J.

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 11. 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 flights for space 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."

Table J. Governmental Expenditure for Selected Functions: 1983-84

Item	Amount (millions of dollars)	Percent of all direct general expenditure
General control.....	15,794	1.5
Financial administration.....	14,258	1.3
Housing and urban renewal.....	17,608	1.6
Correction.....	11,769	1.1
Parks and recreation	9,882	0.9
Space research and technology.....	7,203	0.7
Air transportation..	6,663	0.6
Social insurance administration.....	6,123	0.6
General public buildings (State-local).....	3,859	0.4
Water transport and terminals.....	3,140	0.3
Libraries.....	2,711	0.3
All other and unallocable.....	52,822	4.9

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 D 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 9 and 19, include amounts for salaries and wages, 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 $2,081.8 billion at the end of fiscal 1983-84. Federal indebtedness on September 30, 1984, was $1,576.7 billion, of which $264.2 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 66 percent of such long-term obligations is nonguaranteed, including debt issued for industrial aid and pollution control. Full faith and credit debt, for which the credit of the government is unconditionally pledged, accounts for about 34 percent of long-term obligations. Governmental finance data does not reflect expenditure or fund balances derived from proceeds of these obligations when the funds are privately administered.

[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*.

A significant classification change in the reporting of statistics on indebtedness took place effective with the 1978-79 survey. Prior to 1978-79, both original issues and related advance refunding issues were included as debt outstanding of the government. Amounts reported for debt outstanding and retired and for debt offsets now reflect the "redemption" of original issues of bonds when no longer carried in the official accounts of governments.

CASH AND SECURITY HOLDINGS

Table 17 and table K show financial assets of State and local governments. Additional detail on the financial assets of employee-retirement systems appears in table 22.

STATISTICS BY TYPE OF GOVERNMENT

Most of the financial statistics presented in this publication are grouped by Federal, State, 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 1984* provides statistics for the individual States, and *City Government Finances in 1983-84* shows data for cities and urban townships having more than 50,000 population. Finance data for counties having more than 100,000 population appear in the report *County Government Finances in 1983-84*.

DATA BY STATES

State and local government statistics for their fiscal years ending 1983-84 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.

Table K. State and Local Government Cash and Security Holdings at End of 1984 Fiscal Year

Item	Amount (millions of dollars)	Percent of total	Percent change from 1982-83
Total	669,293	100.0	14.2
Insurance trust systems	341,717	51.1	11.8
Unemployment compensation	5,735	0.9	19.0
Employee retirement	323,008	48.3	12.4
Other	12,974	1.9	-4.7
Other than insurance trust systems	327,576	48.9	16.9
Cash and deposits	118,227	17.7	10.1
Federal securities	72,559	10.8	17.4
State and local government securities	7,223	1.1	25.9
Nongovernmental securities	129,567	19.4	23.2

Marked interstate variation is evident in the financial scale of State and local governments. The amounts shown in table L, which indicate the highest and lowest of the per capita statewide averages appearing in table 24, illustrate this variation.

Table L. Range in Selected Per Capita Financial Items for State and Local Governments in 1983-84

Item	Lowest State[1]	Highest State[1]
Total general revenue.	1,616.92	11,993.46
From Federal Government.....	274.51	2,012.51
All general revenue from own sources...	1,243.67	11,007.63
Tax revenue.....	865.91	4,704.12
Property tax....	111.41	1,099.58
Other taxes.....	426.26	3,830.74
Charges and miscellaneous general revenue..	351.30	6,303.51
Total general expenditure.....	1,477.74	8,729.32
Education.....	540.44	2,309.44
Local schools.....	342.64	1,673.23
Institutions of higher education.	100.81	568.61
Highways.....	107.99	924.81
Public welfare.....	127.33	689.84
Health and hospitals	96.53	374.24
Police protection...	38.72	267.28
Fire protection.....	14.98	97.96
Sewerage.....	13.57	172.12
Total debt outstanding	1,077.61	19,374.84

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

The Federal Government supplied 17.9 percent of total general revenue of State and local governments during fiscal 1983-84. This proportion varied considerably, however, with Federal payments generally ranging from 8.2 percent of the aggregate up to 42.5 percent, as shown in table 8. 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 1983-84 are related to personal income in the various States, as estimated for calendar year 1983 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.

The data in table M summarize the relationship shown in table 25 between certain State-local finance items and personal income in the various States.

Table M. Range in Amounts Per $1,000 of Personal Income for Selected Financial Items of State and Local Governments in 1983-84

Item	Range among individual States[1]
GENERAL REVENUE	
Total.....	155.01 - 727.94
From Federal Government....	23.73 - 127.81
All State and local sources	126.26 - 668.10
Taxes.....	92.58 - 285.51
Property taxes.....	12.15 - 91.72
Charges and miscellaneous	26.81 - 382.59
GENERAL EXPENDITURE	
Total.....	145.54 - 529.82
Education.....	46.24 - 140.17
Local schools.....	33.52 - 101.56
Highways.....	7.36 - 56.13
Public welfare.....	10.83 - 43.81
Health and hospitals.....	8.44 - 34.96

[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" 1984 data presented in *The Budget of the United States Government for the Fiscal Year 1986*. 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 nonfederal 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 expenditure 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 1984*.

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 school finance data were centrally collected from State education agencies. Data for all other local governments were estimated from a random sample of approximately 15,800 governments. Using 1980 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 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 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 estimate 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, 13, 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.

Data presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit.

Data for counties between 50,000 and 100,000 population and cities between 25,000 and 50,000 population and selected sample jurisdictions and certain unpublished financial items can be obtained from Census Bureau data files. For further information, contact Chief, Governments Division, Bureau of the Census, Washington, D.C. 20233.

Additional information and detail for the basic data set on governmental finances from annual surveys and from the *1982 Census of Governments* are available on magnetic tape. Information concerning the purchase of these data tapes is available from the Bureau of the Census, Data User Services Division, Washington, D.C. 20233 (telephone area code 301/763-4100).

PER CAPITA STATISTICS

The nationwide per capita amounts for 1983-84 appearing in various tables have been calculated by reference to Bureau of the Census estimates of the resident population as reported in *Current Population Reports, Population Estimates and Projections*. 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:

1984	236,158,000
1983	233,981,000
1981 and 1982	226,547,000
1980	226,505,000

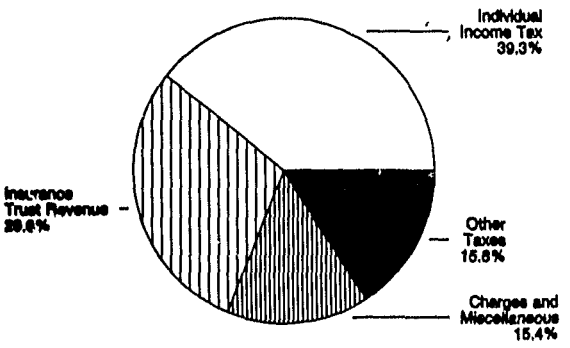
Population data used to derive 1983-84 per capita amounts for individual States appear in table 27.

Figure 1

Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1983-84

Federal Government Revenue

$754.0 Billion



State and Local Government Revenue

$652.1 Billion

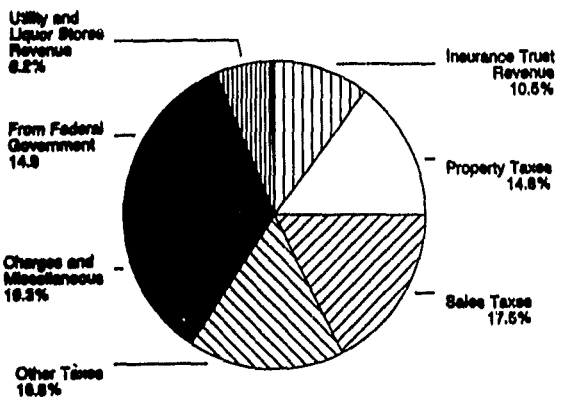
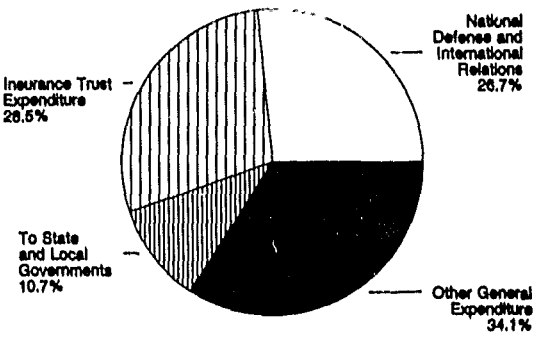


Figure 2

Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1983-84

Federal Government Expenditure

$928.2 Billion



State and Local Government Expenditure

$600.6 Billion

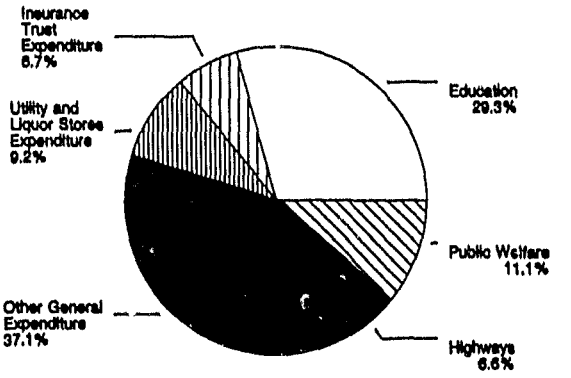


Table 1. Summary of Federal, State and Local Government Finances: 1980-81 to 1983-84

Item	Amount (millions of dollars)				Per capita			
	1983-84	1982-83	1981-82	1980-81	1983-84	1982-83	1981-82	1980-81
REVENUE								
TOTAL	1 307 483	1 181 420	1 144 787	1 075 387	5 536.47	5 049.21	5 053.20	4 746.86
GENERAL REVENUE	975 308	878 782	865 257	820 814	4 129.90	3 755.78	3 819.33	3 623.15
TAXES	735 023	665 764	671 424	650 228	3 112.42	2 845.38	2 963.73	2 870.17
INDIVIDUAL INCOME	360 578	344 067	348 896	331 977	1 526.85	1 470.49	1 540.06	1 465.38
CORPORATION INCOME	73 940	51 280	64 240	75 280	313.09	219.16	283.56	332.30
SALES, GROSS RECEIPTS, AND CUSTOMS	163 556	144 718	139 311	134 532	692.57	618.50	614.93	593.84
PROPERTY	96 457	89 253	81 918	74 969	408.44	381.46	361.59	330.92
OTHER	40 492	36 447	37 059	33 469	171.46	155.77	163.58	147.74
CHARGES AND MISCELLANEOUS GENERAL REVENUE	240 285	213 018	193 833	170 586	1 017.48	910.41	855.60	752.98
UTILITY AND LIQUOR STORES REVENUE	40 614	37 344	33 611	29 895	171.98	159.60	148.36	131.96
INSURANCE TRUST REVENUE	291 561	265 294	245 919	224 678	1 234.60	1 133.83	1 085.51	991.75
EMPLOYEE RETIREMENT	50 613	46 831	38 325	34 251	214.32	200.15	169.17	151.19
UNEMPLOYMENT COMPENSATION	16 950	21 741	17 103	18 733	71.77	92.92	75.49	82.69
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	213 520	187 189	181 598	163 834	904.14	800.02	801.59	723.18
OTHER	10 479	9 533	8 892	7 860	44.37	40.74	39.25	34.69
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	1 428 027	1 350 527	1 231 436	1 109 815	6 046.91	5 771.95	5 435.68	4 898.83
CURRENT OPERATION	758 383	692 826	639 524	584 819	3 211.34	2 961.04	2 822.92	2 581.45
CAPITAL OUTLAY	143 204	148 728	129 249	116 499	606.39	635.64	570.52	514.24
CONSTRUCTION	63 383	62 062	61 457	62 310	268.39	265.24	271.28	275.04
EQUIPMENT[1]	65 012	73 223	55 732	42 743	275.29	312.94	246.01	188.67
LAND AND EXISTING STRUCTURES	14 809	13 443	12 060	11 446	62.71	57.45	53.23	50.52
ASSISTANCE AND SUBSIDIES	78 141	73 633	69 182	68 553	330.88	314.70	305.38	302.60
INTEREST ON DEBT	143 648	137 913	125 904	101 021	608.27	589.42	555.75	445.92
INSURANCE BENEFITS AND REPAYMENTS	304 650	297 429	267 576	238 922	1 290.03	1 271.17	1 181.11	1 054.62
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	330 439	314 019	294 439	272 454	1 399.23	1 342.07	1 299.68	1 202.64
EXPENDITURE, BY FUNCTION								
TOTAL	1 428 027	1 350 527	1 231 436	1 109 815	6 046.91	5 771.95	5 435.68	4 898.83
GENERAL EXPENDITURE	1 068 315	1 000 287	915 889	827 877	4 523.73	4 275.08	4 042.82	3 654.33
SELECTED FEDERAL PROGRAMS:								
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	248 040	228 763	204 275	174 564	1 050.31	977.70	901.69	770.54
POSTAL SERVICE	26 619	23 561	21 761	20 466	112.72	100.70	96.06	90.34
SPACE RESEARCH AND TECHNOLOGY	7 203	6 816	6 181	5 523	30.50	29.13	27.28	24.38
EDUCATION SERVICES:								
EDUCATION	188 604	176 649	166 057	158 012	798.63	754.97	732.99	697.48
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	88 424	83 484	78 821	74 643	374.43	356.80	347.92	329.48
HOSPITALS	41 247	39 101	35 551	32 132	174.66	167.11	156.92	141.83
HEALTH	18 138	17 394	17 215	15 246	76.80	74.34	75.99	67.30
SOCIAL INSURANCE ADMINISTRATION	6 123	5 897	5 409	5 075	25.93	25.20	23.88	22.40
TRANSPORTATION:								
HIGHWAYS	40 308	37 215	35 121	34 909	170.68	159.05	155.03	154.09
AIR TRANSPORTATION	6 663	5 385	5 396	6 994	28.22	23.01	23.82	30.87
WATER TRANSPORT AND TERMINALS	3 140	3 533	3 544	4 675	13.30	15.10	15.64	20.64
PUBLIC SAFETY:								
POLICE PROTECTION	21 354	20 256	18 461	16 851	90.42	86.57	81.49	74.38
CORRECTION	11 769	10 263	8 905	7 806	49.83	43.86	39.31	34.46
ENVIRONMENT AND HOUSING:								
NATURAL RESOURCES	65 297	54 757	45 486	43 599	276.50	234.02	200.78	192.45
HOUSING AND URBAN RENEWAL	17 608	18 522	16 008	13 894	74.56	79.16	70.66	61.35
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	14 258	13 209	11 895	10 944	60.38	56.45	52.51	48.31
GENERAL CONTROL	15 794	14 736	13 057	11 514	66.88	62.98	57.63	50.82
INTEREST ON GENERAL DEBT	137 905	132 871	121 786	97 641	583.95	567.87	537.57	431.00
OTHER AND UNALLOCABLE	109 821	107 875	100 961	93 389	465.03	461.04	445.65	412.23
UTILITY AND LIQUOR STORES EXPENDITURE	55 062	52 812	47 971	43 016	233.16	225.71	211.75	189.88
INSURANCE TRUST EXPENDITURE	304 650	297 428	267 576	238 922	1 290.03	1 271.17	1 181.11	1 054.62
EMPLOYEE RETIREMENT	44 376	40 253	37 509	33 558	187.91	172.04	165.57	148.13
UNEMPLOYMENT COMPENSATION	14 277	24 605	18 472	18 190	60.46	105.16	81.54	80.29
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	234 517	221 489	201 204	177 520	993.05	946.61	888.13	783.59
OTHER	11 479	11 081	10 391	9 653	48.61	47.36	45.87	42.61
INDEBTEDNESS								
DEBT AT END OF FISCAL YEAR	2 081 764	1 836 387	1 557 202	1 367 831	8 815.13	7 848.44	6 873.64	6 037.74

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

[1]Equipment expenditure for 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.

Table 2. Summary of Federal Government Finances: 1980-81 to 1983-84

Item	Amount (millions of dollars)				Per capita			
	1983-84	1982-83	1981-82	1980-81	1983-84	1982-83	1981-82	1980-81
REVENUE								
TOTAL	754 016	679 663	687 647	660 759	3 192.85	2 904.78	3 035.33	2 916.65
GENERAL REVENUE	531 109	483 733	497 833	489 509	2 248.96	2 067.40	2 197.48	2 160.74
INTERGOVERNMENTAL REVENUE	1 595	1 846	1 812	1 804	6.75	7.89	8.00	7.96
GENERAL REVENUE FROM OWN SOURCES	529 514	481 887	496 021	487 705	2 242.20	2 059.51	2 189.48	2 152.78
TAXES	414 829	381 179	405 125	405 714	1 756.57	1 629.10	1 788.26	1 790.86
INDIVIDUAL INCOME	295 955	288 938	298 111	285 551	1 253.21	1 234.88	1 315.69	1 260.45
CORPORATION INCOME	56 893	37 022	49 207	61 137	240.91	158.23	217.20	269.86
SALES, GROSS RECEIPTS, AND CUSTOMS	49 459	44 471	45 675	48 561	209.43	190.06	201.61	214.35
CUSTOMS DUTIES	11 463	8 727	8 917	8 161	48.54	37.30	39.36	36.02
MOTOR FUEL	10 714	5 784	4 950	4 678	45.37	24.72	21.85	20.65
ALCOHOLIC BEVERAGES	5 381	5 613	5 439	5 667	22.79	23.99	24.01	25.01
PUBLIC UTILITIES	4 492	2 947	2 075	2 326	19.02	12.60	9.16	10.27
TOBACCO PRODUCTS	4 664	4 140	2 539	2 584	19.75	17.69	11.21	11.41
OTHER SALES AND GROSS RECEIPTS TAXES	12 745	17 260	21 755	25 145	53.97	73.77	96.03	110.99
OTHER TAXES	12 522	10 748	12 132	10 465	53.02	45.94	53.55	46.19
DEATH AND GIFT	6 010	6 053	7 991	6 787	25.45	25.87	35.27	29.96
ALL OTHER	6 512	4 695	4 141	3 678	27.57	20.07	18.28	16.24
CHARGES AND MISCELLANEOUS GENERAL REVENUE	114 685	100 708	90 896	81 991	485.63	430.41	401.22	361.92
CURRENT CHARGES	64 318	50 547	46 283	40 296	272.35	216.03	204.30	177.87
POSTAL RECEIPTS	24 422	22 679	21 696	18 373	103.41	96.93	95.77	81.10
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	7 534	7 122	6 343	6 138	31.90	30.44	28.00	27.09
NATURAL RESOURCES	22 565	12 326	10 543	10 111	95.55	52.68	46.54	44.63
TENNESSEE VALLEY AUTHORITY SALES	3 963	3 635	3 439	3 365	16.78	15.54	15.18	14.85
OTHER CURRENT CHARGES	9 797	8 420	7 701	5 674	41.48	35.99	33.99	25.05
SALE OF PROPERTY	1 170	877	564	437	4.95	3.75	2.49	1.93
INTEREST EARNINGS	23 619	21 363	19 181	15 776	100.01	91.30	84.67	69.64
OTHER MISCELLANEOUS GENERAL REVENUE	25 578	27 921	24 868	25 482	108.31	119.33	109.77	112.48
INSURANCE TRUST REVENUE	222 907	195 930	189 814	171 249	943.89	837.38	837.86	755.91
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	213 520	187 189	181 598	163 834	904.14	800.02	801.59	723.18
EMPLOYEE RETIREMENT	4 433	4 305	4 102	3 869	18.77	18.40	18.11	17.08
RAILROAD RETIREMENT	4 055	3 561	3 185	2 711	17.17	15.22	14.06	11.97
VETERANS' LIFE INSURANCE	709	717	748	673	3.00	3.06	3.30	2.97
UNEMPLOYMENT COMPENSATION	190	158	181	162	.80	.68	.80	.72
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	928 188	874 264	796 483	719 249	3 930.37	3 736.47	3 515.75	3 174.83
INTERGOVERNMENTAL EXPENDITURE	99 015	88 539	86 014	94 609	419.27	378.40	379.67	417.61
DIRECT EXPENDITURE	829 173	785 725	710 469	624 640	3 511.09	3 358.07	3 136.08	2 757.22
CURRENT OPERATION	324 919	290 781	265 891	241 196	1 375.85	1 242.75	1 173.67	1 064.66
CAPITAL OUTLAY	72 456	80 744	62 835	48 903	306.81	345.09	277.36	215.86
CONSTRUCTION	9 387	8 796	8 177	7 360	39.75	37.59	36.09	32.49
EQUIPMENT	59 368	68 602	51 822	39 250	251.39	293.19	228.75	173.25
LAND AND EXISTING STRUCTURES	3 701	3 346	2 836	2 293	15.67	14.30	12.52	10.12
ASSISTANCE AND SUBSIDIES	58 447	55 371	51 817	51 692	247.49	236.65	228.73	228.17
INTEREST ON DEBT	109 209	108 735	101 816	80 510	462.44	464.72	449.43	355.38
INSURANCE BENEFITS AND REPAYMENTS	264 142	250 094	228 110	202 339	1 118.50	1 068.86	1 006.90	893.14
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	111 173	109 641	104 285	93 553	470.76	468.59	460.32	412.95
EXPENDITURE, BY FUNCTION								
TOTAL	928 188	874 264	796 483	719 249	3 930.37	3 736.47	3 515.75	3 174.83
TOTAL GENERAL EXPENDITURE	664 046	624 170	568 373	516 910	2 811.87	2 667.61	2 508.85	2 281.69
INTERGOVERNMENTAL EXPENDITURE	99 015	88 539	86 014	94 609	419.27	378.40	379.67	417.61
PUBLIC WELFARE	40 054	36 282	34 414	34 405	169.61	155.06	151.91	151.87
EDUCATION	13 608	12 528	11 971	12 708	57.62	53.54	52.84	56.09
GENERAL REVENUE SHARING	4 567	4 614	4 569	5 133	19.34	19.72	20.17	22.66
HIGHWAYS	10 204	8 851	8 000	9 253	43.21	37.83	35.31	40.84
SOCIAL INSURANCE ADMINISTRATION	2 339	2 452	2 122	2 066	9.90	10.48	9.37	9.12
OTHER AND UNALLOCABLE GOVERNMENTAL EXPENDITURE	28 243	23 812	24 938	31 044	119.59	101.77	110.08	137.03
DIRECT EXPENDITURE	829 173	785 725	710 469	624 640	3 511.09	3 358.07	3 136.07	2 757.22
GENERAL	565 031	535 631	482 359	422 301	2 392.60	2 289.21	2 129.18	1 864.08
SELECTED FEDERAL PROGRAMS:								
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	248 040	228 763	204 275	174 564	1 050.31	977.70	901.69	770.54
POSTAL SERVICE	26 619	23 561	21 761	20 466	112.72	100.70	96.06	90.34
SPACE RESEARCH AND TECHNOLOGY	7 203	6 816	6 181	5 523	30.50	29.13	27.29	24.38
EDUCATION SERVICES:								
EDUCATION	12 496	12 773	11 484	12 228	52.91	54.59	50.69	53.98
LIBRARIES	298	286	185	180	1.26	1.22	.82	.79
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	23 715	24 749	22 564	22 395	100.42	105.77	99.60	98.85
HOSPITALS	7 105	6 529	5 998	5 802	30.09	27.90	26.48	25.61
HEALTH	5 861	5 848	6 509	5 475	24.82	24.99	28.73	24.17
SOCIAL INSURANCE ADMINISTRATION	3 567	3 424	3 123	2 799	15.10	14.63	13.79	12.36
VETERANS' SERVICES	16 020	15 817	14 959	13 776	67.84	67.60	66.03	60.81

See footnotes at end of table.

Table 2. Summary of Federal Government Finances: 1980-81 to 1983-84—Continued

Item	Amount (millions of dollars)				Per capita			
	1983-84	1982-83	1981-82	1980-81	1983-84	1982-83	1981-82	1980-81
EXPENDITURE, BY FUNCTION--CONTINUED								
DIRECT EXPENDITURE--CONTINUED								
GENERAL--CONTINUED								
TRANSPORTATION:								
HIGHWAYS	792	560	576	306	3.35	2.39	2.54	1.35
AIR TRANSPORTATION	3 079	2 371	2 578	4 251	13.04	10.13	11.38	18.76
WATER TRANSPORT AND TERMINALS	1 811	2 075	2 122	3 167	7.67	8.87	9.37	13.98
PUBLIC SAFETY:								
POLICE PROTECTION	2 092	2 322	2 000	1 904	8.86	9.92	8.83	8.40
CORRECTION	681	480	422	413	2.88	2.05	1.86	1.82
ENVIRONMENT AND HOUSING:								
NATURAL RESOURCES, PARKS AND RECREATION	59 415	49 105	40 349	38 896	251.59	209.87	178.10	171.69
STABILIZATION OF FARM PRICES AND INCOME	26 976	19 371	8 474	7 180	114.23	82.79	37.41	31.69
HOUSING AND URBAN RENEWAL	8 325	10 017	7 910	6 808	35.25	42.81	34.92	30.05
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	4 756	4 420	3 875	3 714	20.14	18.89	17.10	16.39
GENERAL CONTROL	2 800	2 642	2 165	1 973	11.86	11.29	9.56	8.71
INTEREST ON GENERAL DEBT[1]	109 209	108 735	101 816	80 510	462.44	464.72	449.43	355.38
OTHER AND UNALLOCABLE	21 147	24 338	21 507	17 151	89.55	104.02	94.93	75.71
INSURANCE TRUST EXPENDITURE	264 142	250 094	228 110	202 339	1 118.50	1 068.86	1 006.90	893.14
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	234 517	221 489	201 204	177 520	993.05	946.61	888.13	783.59
EMPLOYEE RETIREMENT	22 106	20 999	19 673	17 864	93.61	89.75	86.84	78.85
RAILROAD RETIREMENT	5 682	5 610	5 297	5 246	24.06	23.98	23.38	23.16
UNEMPLOYMENT COMPENSATION	218	433	346	258	.92	1.85	1.53	1.14
VETERANS' LIFE INSURANCE	1 619	1 563	1 590	1 451	6.86	6.68	7.02	6.40
INDEBTEDNESS								
GROSS DEBT OUTSTANDING AT END OF FISCAL YEAR	1 576 734	1 381 886	1 146 986	1 003 939	6 676.61	5 905.98	5 062.90	4 431.48
PUBLIC DEBT	1 572 267	1 377 211	1 142 035	997 855	6 657.69	5 886.00	5 041.05	4 404.05
FEDERAL AGENCY DEBT	4 467	4 675	4 951	6 084	18.92	19.98	21.85	26.86
HELD BY FEDERAL GOVERNMENT	264 159	240 116	217 640	209 507	1 118.57	1 026.22	960.68	924.78
OTHER DEBT OUTSTANDING	1 312 575	1 141 770	929 346	794 432	5 558.04	4 879.76	4 102.22	3 506.70

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

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

Table 3. Summary of State and Local Government Finances: 1980-81 to 1983-84

Item	Amount (millions of dollars)				Per capita			
	1983-84	1982-83	1981-82	1980-81	1983-84	1982-83	1981-82	1980-81
REVENUE[1]								
TOTAL	652 114	593 586	545 897	506 728	2 761.35	2 536.90	2 409.64	2 236.75
TOTAL GENERAL REVENUE	542 847	486 878	456 182	423 404	2 298.66	2 080.84	2 013.63	1 868.94
FROM FEDERAL GOVERNMENT	97 052	89 983	86 945	90 294	410.96	384.57	383.79	398.97
REVENUE FROM OWN SOURCES	555 062	503 603	458 952	416 433	2 350.38	2 152.33	2 025.86	1 838.17
GENERAL REVENUE FROM OWN SOURCES	445 794	396 895	369 236	333 109	1 887.69	1 696.27	1 629.84	1 470.38
TAXES	320 194	284 585	266 299	244 514	1 355.85	1 216.27	1 175.47	1 079.31
INDIVIDUAL INCOME	64 623	55 129	50 785	46 426	273.64	235.61	224.17	204.93
CORPORATION NET INCOME	17 047	14 258	15 033	14 143	72.18	60.94	66.36	62.43
SALES AND GROSS RECEIPTS	114 097	100 247	93 636	85 971	483.14	428.44	413.32	379.49
GENERAL	75 212	64 890	60 583	55 641	318.48	277.33	267.42	245.61
SELECTIVE	38 886	35 357	33 053	30 330	164.66	151.11	145.90	133.88
PROPERTY	96 457	89 253	81 918	74 969	408.44	381.46	361.59	330.92
OTHER	27 970	25 699	24 927	23 004	118.44	109.84	110.03	101.54
CHARGES AND MISCELLANEOUS	125 600	112 310	102 937	88 595	531.85	480.00	454.37	391.07
UTILITY REVENUE	37 374	34 033	30 267	26 617	158.26	145.45	133.60	117.49
LIQUOR STORES REVENUE	3 240	3 311	3 344	3 278	13.72	14.15	14.76	14.47
INSURANCE TRUST REVENUE	68 654	69 364	56 105	53 429	290.71	296.45	247.65	235.84
EMPLOYEE RETIREMENT	46 180	42 526	24 223	30 382	195.55	181.75	151.08	134.11
UNEMPLOYMENT COMPENSATION	16 760	21 583	16 922	18 571	70.97	92.24	74.70	81.97
OTHER	5 715	5 255	4 959	4 476	24.20	22.46	21.89	19.76
EXPENDITURE, BY CHARACTER AND OBJECT[1]								
TOTAL	600 576	566 567	522 760	487 048	2 543.11	2 421.42	2 307.51	2 149.88
CURRENT OPERATION	433 464	402 045	373 633	343 623	1 835.48	1 718.28	1 649.25	1 516.88
CAPITAL OUTLAY	70 748	67 984	66 414	67 596	299.58	290.55	293.16	298.38
CONSTRUCTION	53 996	53 266	53 280	54 950	228.64	227.65	235.18	242.55
LAND AND EQUIPMENT	16 752	14 718	13 134	12 646	70.94	62.90	57.97	55.82
ASSISTANCE AND SUBSIDIES	19 694	18 262	17 365	16 861	83.39	78.05	76.65	74.43
INTEREST ON DEBT	34 439	29 178	24 088	20 511	145.83	124.70	106.33	90.54
INSURANCE BENEFITS AND REPAYMENTS	40 508	47 334	39 466	36 583	171.53	202.30	174.21	161.48
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	219 266	204 378	190 154	178 900	928.47	873.48	839.36	789.68
EXPENDITURE, BY FUNCTION[1]								
TOTAL	600 576	566 567	522 760	487 048	2 543.11	2 421.42	2 307.51	2 149.88
GENERAL EXPENDITURE	505 006	466 421	435 323	407 449	2 138.42	1 993.41	1 921.56	1 798.52
EDUCATION SERVICES:								
EDUCATION	176 108	163 876	154 573	145 784	745.72	700.38	682.30	643.51
LOCAL SCHOOLS	120 896	112 945	106 101	100 534	511.93	482.71	468.34	443.77
INSTITUTIONS OF HIGHER EDUCATION	47 613	43 820	41 521	38 114	201.61	187.28	183.28	168.24
OTHER	7 599	7 110	6 951	7 136	32.18	30.39	30.68	31.50
LIBRARIES	2 413	2 213	1 995	1 865	10.22	9.46	8.81	8.23
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	66 431	60 484	58 050	54 121	281.30	258.50	256.24	238.90
HOSPITALS	34 142	32 572	29 553	26 330	144.57	139.21	130.45	116.22
HEALTH	12 277	11 546	10 706	9 771	51.98	49.34	47.26	43.13
SOCIAL INSURANCE ADMINISTRATION	2 556	2 473	2 286	2 276	10.82	10.57	10.09	10.05
VETERANS' SERVICES	99	75	64	57	.42	.32	.28	.25
TRANSPORTATION:								
HIGHWAYS	39 516	36 655	34 545	34 603	167.33	156.66	152.48	152.74
AIR TRANSPORTATION	3 584	3 014	2 818	2 743	15.18	12.88	12.44	12.11
WATER TRANSPORT AND TERMINALS	1 329	1 458	1 422	1 508	5.63	6.23	6.28	6.66
PARKING FACILITIES	484	454	390	377	2.05	1.94	1.72	1.67
PUBLIC SAFETY:								
POLICE PROTECTION	19 262	17 934	16 461	14 947	81.56	76.65	72.66	65.98
FIRE PROTECTION	8 202	7 582	6 926	6 336	34.73	32.40	30.57	27.97
CORRECTION	11 088	9 783	8 483	7 393	46.95	41.81	37.44	32.63
PROTECTIVE INSPECTION AND REGULATION	3 233	2 967	2 802	2 557	13.69	12.68	12.37	11.29
ENVIRONMENT AND HOUSING:								
SEWERAGE	11 516	11 239	10 797	11 121	48.76	48.03	47.66	49.09
NATURAL RESOURCES	7 421	7 082	6 512	6 175	31.42	30.27	28.74	27.26
PARKS AND RECREATION	8 343	8 050	7 408	7 064	35.33	34.40	32.70	31.18
HOUSING AND URBAN RENEWAL	9 283	8 505	8 098	7 086	39.31	36.35	35.75	31.28
SANITATION OTHER THAN SEWERAGE	4 710	4 364	4 137	3 777	19.94	18.65	18.26	16.67
GOVERNMENTAL ADMINISTRATION:								
GENERAL CONTROL	12 994	12 094	10 892	9 541	55.02	51.69	48.08	42.11
FINANCIAL ADMINISTRATION	9 502	8 789	8 020	7 230	40.24	37.56	35.40	31.91
GENERAL PUBLIC BUILDINGS	3 859	3 625	3 312	3 230	16.34	15.49	14.62	14.26
INTEREST ON GENERAL DEBT	28 696	24 136	19 970	17 131	121.51	103.15	88.15	75.62
OTHER AND UNALLOCABLE	27 958	25 450	25 103	24 426	118.39	108.77	110.81	107.82
UTILITY EXPENDITURE	52 321	49 995	45 135	40 290	221.55	213.67	199.23	177.84
LIQUOR STORES EXPENDITURE	2 741	2 816	2 836	2 726	11.61	12.04	12.52	12.03
INSURANCE TRUST EXPENDITURE	40 508	47 335	39 466	36 583	171.53	202.30	174.21	161.48
UNEMPLOYMENT COMPENSATION	14 059	24 172	18 126	17 932	59.53	103.31	80.01	79.15
EMPLOYEE RETIREMENT	22 270	19 254	17 836	15 695	94.30	82.29	78.73	69.28
OTHER	4 178	3 908	3 504	2 955	17.69	16.70	15.47	13.04
INDEBTEDNESS								
DEBT OUTSTANDING AT END OF FISCAL YEAR	505 030	454 501	410 216	363 892	2 138.53	1 942.47	1 810.73	1 606.25
LONG-TERM	485 069	435 946	390 390	348 329	2 054.00	1 863.17	1 723.22	1 537.56
FULL FAITH AND CREDIT	166 895	163 121	155 231	151 750	706.71	697.15	685.20	669.84
NONGUARANTEED	318 174	272 825	235 159	196 579	1 347.29	1 166.01	1 038.01	867.72
SHORT-TERM	19 960	18 554	19 826	15 562	84.52	79.30	87.51	68.69
LONG-TERM DEBT ISSUED	71 621	72 451	48 379	43 819	303.28	309.64	213.55	193.42
LONG-TERM DEBT RETIRED	33 941	26 894	21 012	18 929	143.72	114.94	92.75	83.55

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

[1]Duplicative transactions between levels of governments are excluded.

Table 4. Governmental Revenue by Source and Level of Government: 1983-84

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]1 307 483	754 016	[1]652 114	397 087	[1]366 156	[1]5 536.47	3 192.85	[1]2 761.35
TOTAL GENERAL REVENUE	[1]975 308	531 109	[1]542 847	330 740	[1]323 236	[1]4 129.90	2 248.96	[1]2 298.66
INTERGOVERNMENTAL REVENUE	-	1 595	97 052	81 450	126 732	-	6.75	410.96
FROM FEDERAL GOVERNMENT	-	-	97 052	76 140	20 912	-	-	410.96
PUBLIC WELFARE	-	-	35 805	35 423	382	-	-	151.61
EDUCATION	-	-	15 351	13 975	1 376	-	-	65.00
GENERAL REVENUE SHARING	-	-	4 541	1	4 541	-	-	19.23
HIGHWAYS	-	-	10 614	10 380	234	-	-	44.94
HOUSING AND URBAN RENEWAL	-	-	7 049	1 038	6 012	-	-	29.85
HEALTH AND HOSPITALS	-	-	3 521	3 243	277	-	-	14.91
OTHER AND COMBINED	-	-	20 172	12 081	8 091	-	-	85.42
FROM STATE GOVERNMENTS	-	1 595	-	([1])	105 820	-	6.75	([1])
EDUCATION	-	-	-	-	67 293	-	-	-
PUBLIC WELFARE	-	1 595	-	-	12 759	-	6.75	-
HIGHWAYS	-	-	-	-	5 494	-	-	-
HEALTH AND HOSPITALS	-	-	-	-	3 078	-	-	-
OTHER AND COMBINED	-	-	-	-	17 196	-	-	-
FROM LOCAL GOVERNMENTS	-	-	-	5 310	([1])	-	-	([1])
REVENUE FROM OWN SOURCES	1 307 483	752 421	555 062	315 637	239 425	5 536.47	3 186.09	2 350.38
GENERAL REVENUE FROM OWN SOURCES	975 308	529 514	445 794	249 290	196 504	4 129.90	2 242.20	1 887.69
TAXES	735 023	414 829	320 194	196 795	123 399	3 112.42	1 756.57	1 355.85
PROPERTY	96 457	-	96 457	3 862	92 595	408.44	-	408.44
INDIVIDUAL INCOME	360 578	295 955	64 623	58 942	5 680	1 526.85	1 253.21	273.64
CORPORATION INCOME	73 940	56 893	17 047	15 511	1 535	313.09	240.91	72.18
SALES AND GROSS RECEIPTS	163 556	49 459	114 097	95 801	18 296	692.57	209.43	483.14
CUSTOMS DUTIES	11 463	11 463	-	-	-	48.54	48.54	-
GENERAL SALES AND GROSS RECEIPTS	75 212	-	75 212	62 564	12 648	318.48	-	318.48
SELECTIVE SALES AND GROSS RECEIPTS	76 882	37 996	38 886	33 238	5 648	325.55	160.89	164.66
MOTOR FUEL	23 269	10 714	12 555	12 396	160	98.53	45.37	53.17
ALCOHOLIC BEVERAGES	8 531	5 381	3 150	2 900	249	36.12	22.79	13.34
TOBACCO PRODUCTS	8 991	4 664	4 327	4 149	178	38.07	19.75	18.32
PUBLIC UTILITIES	13 950	4 492	9 458	5 875	3 583	59.07	19.02	40.05
OTHER	22 140	12 745	9 395	7 918	1 477	93.75	53.97	39.78
MOTOR VEHICLE AND OPERATORS LICENSES	7 401	-	7 401	6 921	480	31.34	-	31.34
DEATH AND GIFT TAX	8 236	6 010	2 226	2 226	-	34.88	25.45	9.43
ALL OTHER	24 855	6 512	18 343	13 532	4 811	105.25	27.57	77.67
CHARGES AND MISCELLANEOUS GENERAL REVENUE	240 285	114 685	125 600	52 495	73 105	1 017.48	485.63	531.85
CURRENT CHARGES	133 340	64 318	69 022	25 738	43 284	564.62	272.35	292.27
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	7 534	7 534	-	-	-	31.90	31.90	-
POSTAL SERVICE	24 422	24 422	-	-	-	103.41	103.41	-
EDUCATION	20 614	-	20 614	14 593	6 021	87.29	-	87.29
SCHOOL LUNCH SALES	2 499	-	2 499	9	2 490	10.58	-	10.58
INSTITUTIONS OF HIGHER EDUCATION	16 362	-	16 362	14 414	1 948	69.28	-	69.28
OTHER	1 753	-	1 753	169	1 584	7.42	-	7.42
HOSPITALS	20 640	86	20 554	5 731	14 823	87.40	.36	87.03
SEWERAGE	6 662	-	6 662	2	6 659	28.21	-	28.21
SANITATION OTHER THAN SEWERAGE	1 921	-	1 921	-	1 921	8.13	-	8.13
PARKS AND RECREATION	1 970	72	1 898	445	1 453	8.34	.30	8.04
NATURAL RESOURCES	23 542	22 565	977	707	270	99.69	95.55	4.14
HOUSING AND URBAN RENEWAL	3 446	1 572	1 874	204	1 670	14.59	6.66	7.93
AIR TRANSPORTATION	2 806	61	2 745	263	2 482	11.88	.26	11.62
WATER TRANSPORT AND TERMINALS	1 536	463	1 073	315	758	6.50	1.96	4.54
PARKING FACILITIES	526	-	526	-	526	2.23	-	2.23
OTHER	17 723	7 543	10 180	3 478	6 702	75.05	31.94	43.11
MISCELLANEOUS GENERAL REVENUE	106 945	50 367	56 578	26 757	29 821	452.85	213.28	239.58
SPECIAL ASSESSMENTS	1 905	-	1 905	78	1 827	8.07	-	8.07
SALE OF PROPERTY	2 104	1 170	934	158	777	8.91	4.95	3.96
INTEREST EARNINGS	51 075	23 619	27 456	13 270	14 186	216.27	100.01	116.26
OTHER	51 861	25 578	26 283	13 251	13 031	219.60	108.31	111.29
UTILITY REVENUE	37 374	-	37 374	2 638	34 736	158.26	-	158.26
LIQUOR STORES REVENUE	3 240	-	3 240	2 759	481	13.72	-	13.72
INSURANCE TRUST REVENUE	291 561	222 907	68 654	60 950	7 704	1 234.60	943.89	290.71

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]Net of duplicative intergovernmental transactions.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84

(Millions of dollars)

Item	United States			Alabama			Alaska		
	Total	State governments	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]652 114.0	397 086.6	[1]366 156.4	[1]9 473.0	6 194.9	[1]4 504.4	[1]6 538.8	5 462.7	[1]1 916.8
GENERAL REVENUE, TOTAL	[1]542 846.7	330 740.2	[1]323 235.6	[1]7 703.8	5 318.9	[1]3 611.3	[1]5 996.7	5 025.0	[1]1 812.4
INTERGOVERNMENTAL REVENUE, TOTAL	97 052.5	81 449.8	126 731.7	1 540.6	1 314.0	1 453.0	492.9	412.5	921.1
FROM FEDERAL GOVERNMENT	97 052.5	76 140.2	20 912.2	1 540.6	1 270.3	270.3	492.9	410.0	82.9
PUBLIC WELFARE	35 804.5	35 422.7	381.9	440.4	439.9	.5	82.8	82.7	.1
EDUCATION	15 351.3	13 975.3	1 375.9	343.5	325.8	17.8	103.6	88.9	14.6
GENERAL REVENUE SHARING	4 541.1	.5	4 540.5	80.1	-	80.1	38.0	-	38.0
OTHER	41 355.6	26 741.7	14 613.9	676.6	504.7	171.9	268.5	238.3	30.2
FROM STATE GOVERNMENTS	(1)	-	105 819.5	(1)	-	1 182.7	(1)	-	898.2
EDUCATION	-	-	67 292.8	-	-	979.6	-	-	464.1
PUBLIC WELFARE	-	-	12 759.2	-	-	5.0	-	-	20.8
OTHER	-	-	25 767.5	-	-	198.1	-	-	353.3
FROM LOCAL GOVERNMENTS	(1)	5 309.6	(1)	(1)	43.6	(1)	(1)	2.5	(1)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	445 794.3	249 290.4	196 503.9	6 163.2	4 004.9	2 158.3	5 503.8	4 612.5	891.3
TAXES	320 193.0	196 795.2	123 398.6	3 653.5	2 704.3	949.3	2 352.1	1 973.3	378.8
PROPERTY	96 456.7	3 861.7	92 595.1	448.5	57.8	386.7	436.7	131.1	305.6
GENERAL SALES	75 211.6	62 563.6	12 648.0	1 038.6	735.3	303.3	58.5	-	58.5
MOTOR FUELS	12 595.4	12 395.6	159.9	281.6	253.1	28.6	32.2	32.2	-
MOTOR VEHICLE LICENSE	6 833.9	6 353.6	480.3	42.2	29.2	13.0	14.7	14.6	.1
INCOME-INDIVIDUAL AND CORPORATION	81 669.4	74 453.6	7 215.8	884.6	847.0	37.6	305.8	305.8	-
OTHER	47 466.7	37 167.3	10 299.4	961.9	781.9	180.0	1 504.2	1 489.6	14.6
CURRENT CHARGES	69 092.2	25 737.9	43 284.3	1 457.4	623.4	834.0	394.8	147.5	247.3
EDUCATION	20 614.2	14 592.8	6 021.5	378.0	312.4	65.6	46.6	33.6	12.9
HOSPITALS	20 553.7	5 730.9	14 822.8	790.5	212.5	578.0	16.8	.1	16.6
OTHER	27 854.2	5 414.2	22 440.0	288.9	98.5	190.4	331.5	113.8	217.7
MISCELLANEOUS REVENUE	56 578.3	26 757.3	29 821.0	1 052.2	677.3	375.0	2 756.9	2 491.7	265.3
INTEREST EARNINGS	27 455.9	13 270.3	14 185.7	366.7	259.5	107.2	1 493.7	1 351.5	142.2
OTHER	29 122.3	13 487.0	15 635.3	685.6	417.8	267.8	1 263.2	1 140.1	123.1
INSURANCE TRUST REVENUE, TOTAL	68 653.7	60 949.6	7 704.1	792.5	741.0	51.6	443.9	436.6	7.4
EMPLOYEE RETIREMENT	46 180.0	38 563.6	7 616.4	553.2	501.6	51.6	319.6	312.3	7.4
OTHER	22 473.7	22 385.9	87.7	239.4	239.4	-	124.3	124.3	-
LIQUOR STORE REVENUE	3 239.7	2 758.9	480.8	135.1	135.1	-	-	-	-
UTILITY REVENUE	37 373.9	2 638.1	34 735.9	841.6	-	841.6	98.2	1.1	97.0

Item	Arizona			Arkansas			California		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]8 142.6	4 552.0	[1]5 268.1	[1]4 346.1	2 966.9	[1]2 119.5	[1]81 688.4	50 634.4	[1]49 970.7
GENERAL REVENUE, TOTAL	[1]6 394.0	3 761.5	[1]4 310.0	[1]3 798.2	2 626.7	[1]1 911.7	[1]65 108.0	40 432.3	[1]43 592.8
INTERGOVERNMENTAL REVENUE, TOTAL	859.0	681.5	1 855.0	876.8	756.1	861.0	12 171.5	10 116.9	20 971.3
FROM FEDERAL GOVERNMENT	859.0	599.7	259.3	876.8	751.6	125.1	12 171.5	9 934.5	2 237.0
PUBLIC WELFARE	139.6	139.6	-	365.0	365.0	-	4 732.9	4 730.8	2.1
EDUCATION	257.1	187.4	69.7	161.1	157.1	4.0	2 008.4	1 862.6	145.7
GENERAL REVENUE SHARING	51.7	-	51.7	46.2	-	46.2	524.1	-	524.1
OTHER	410.5	272.6	137.8	304.5	229.5	75.0	4 906.2	3 341.1	1 565.1
FROM STATE GOVERNMENTS	(1)	-	1 595.7	(1)	-	735.8	(1)	-	18 734.3
EDUCATION	-	-	917.4	-	-	586.7	-	-	10 245.4
PUBLIC WELFARE	-	-	30.9	-	-	2.7	-	-	4 801.3
OTHER	-	-	647.3	-	-	146.5	-	-	3 687.7
FROM LOCAL GOVERNMENTS	(1)	81.8	(1)	(1)	4.5	(1)	(1)	182.4	(1)
GENERAL REVENUE FROM OWN SOURCES, TOTAL	5 535.0	3 080.0	2 455.0	2 921.4	1 870.6	1 050.7	52 936.5	30 315.4	22 621.1
TAXES	3 804.3	2 525.0	1 278.5	2 034.0	1 541.4	492.7	38 511.5	25 617.7	12 893.8
PROPERTY	1 069.2	127.8	941.4	400.4	4.7	395.7	9 870.4	1 041.7	8 828.7
GENERAL SALES	1 375.3	1 140.7	234.6	604.2	562.7	41.5	10 922.0	8 787.0	2 135.0
MOTOR FUELS	193.3	193.3	-	140.0	139.8	.3	1 212.9	1 212.9	-
MOTOR VEHICLE LICENSE	118.5	115.6	2.9	66.9	66.9	.1	559.7	559.7	-
INCOME-INDIVIDUAL AND CORPORATION	725.6	725.6	-	540.3	540.3	-	12 457.3	12 457.3	-
OTHER	322.4	222.8	99.6	282.3	227.1	55.2	3 489.2	1 559.1	1 930.1
CURRENT CHARGES	802.3	332.6	469.6	543.8	199.2	344.6	8 333.1	2 667.3	5 665.8
EDUCATION	332.4	231.4	101.0	184.3	127.3	57.0	1 858.2	1 416.4	441.8
HOSPITALS	137.8	53.7	84.1	225.5	42.2	183.2	2 475.6	656.7	1 818.9
OTHER	332.0	47.5	284.5	134.1	29.7	104.4	3 999.3	594.2	3 405.1
MISCELLANEOUS REVENUE	928.5	221.6	706.9	343.5	130.1	213.4	6 091.8	2 030.4	4 061.4
INTEREST EARNINGS	428.0	89.7	338.4	162.6	89.3	73.3	3 403.2	1 011.5	2 391.7
OTHER	500.4	131.9	368.5	180.9	40.8	140.1	2 688.7	1 018.9	1 669.8
INSURANCE TRUST REVENUE, TOTAL	829.5	782.4	47.0	350.2	340.1	10.1	11 744.2	10 059.3	1 684.9
EMPLOYEE RETIREMENT	606.0	558.9	47.0	248.1	238.1	10.1	8 118.9	6 434.0	1 684.9
OTHER	223.5	223.5	-	102.1	102.1	-	3 625.3	3 625.3	-
LIQUOR STORE REVENUE	-	-	-	-	-	-	-	-	-
UTILITY REVENUE	919.1	8.0	911.1	197.7	-	197.7	4 836.2	142.9	4 693.3

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—Continued
(Millions of dollars)

Item	Colorado			Connecticut			Delaware		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]9 214.8	4 877.6	[1]5 576.3	[1]8 513.6	5 514.3	[1]3 819.9	[1]1 945.8	1 493.5	[1]708.7
GENERAL REVENUE, TOTAL	[1]7 441.9	3 833.1	[1]4 848.0	[1]7 654.7	4 929.8	[1]3 545.6	[1]1 678.0	1 328.4	[1]606.1
INTERGOVERNMENTAL REVENUE, TOTAL	1 160.2	938.1	1 461.2	1 138.0	956.2	1 002.4	295.6	235.6	316.4
FROM FEDERAL GOVERNMENT	1 160.2	927.6	232.6	1 138.0	950.9	187.1	295.6	232.9	62.6
PUBLIC WELFARE	306.5	304.1	2.4	459.8	459.7	.1	62.1	62.1	-
EDUCATION	239.1	228.1	11.0	155.8	146.7	9.1	54.6	51.3	3.2
GENERAL REVENUE SHARING	54.2	.5	53.7	54.1	-	54.1	13.4	-	13.4
OTHER	560.4	394.9	165.5	468.3	344.5	123.8	165.4	119.5	45.9
FROM STATE GOVERNMENTS	([1])	-	1 228.6	([1])	-	815.3	([1])	-	253.8
EDUCATION	-	-	826.6	-	-	563.2	-	-	245.4
PUBLIC WELFARE	-	-	236.3	-	-	75.1	-	-	-
OTHER	-	-	165.6	-	-	177.0	-	-	8.4
FROM LOCAL GOVERNMENTS	([1])	10.5	([1])	([1])	5.3	([1])	([1])	2.6	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	6 281.7	2 895.0	3 386.8	6 516.7	3 973.6	2 543.1	1 382.4	1 092.8	289.6
TAXES	4 256.2	2 132.8	2 123.3	5 221.4	3 086.0	2 135.4	858.0	712.6	145.4
PROPERTY	1 415.7	5.8	1 410.0	2 106.7	-	2 106.7	120.8	-	120.8
GENERAL SALES	1 341.8	791.4	550.4	1 339.1	1 339.1	-	-	-	-
MOTOR FUELS	188.8	188.7	.1	197.5	197.5	-	37.4	37.4	-
MOTOR VEHICLE LICENSE	81.1	67.1	14.0	78.8	78.8	-	31.1	31.1	-
INCOME-INDIVIDUAL AND CORPORATION	851.3	851.3	-	680.5	680.5	-	404.6	388.3	16.3
OTHER	377.4	228.5	148.8	818.8	790.1	28.7	264.1	255.8	8.3
CURRENT CHARGES	1 079.7	467.6	612.1	600.8	350.4	250.4	269.3	173.3	93.9
EDUCATION	445.4	357.5	87.9	185.8	141.9	43.9	102.4	95.1	7.3
HOSPITALS	263.3	81.9	181.4	125.6	99.9	25.7	32.9	32.9	-
OTHER	370.9	28.2	342.8	289.4	108.6	180.8	134.0	45.4	88.6
MISCELLANEOUS REVENUE	945.9	294.5	651.4	694.5	537.2	157.3	255.2	206.9	48.3
INTEREST EARNINGS	485.1	130.6	354.6	303.5	203.5	100.0	110.2	70.3	39.9
OTHER	460.7	164.0	296.8	391.0	333.7	57.3	145.0	136.6	8.4
INSURANCE TRUST REVENUE, TOTAL	1 150.5	1 044.5	106.0	649.3	566.3	83.0	166.6	161.5	5.2
EMPLOYEE RETIREMENT	798.1	692.1	106.0	403.5	320.6	83.0	111.9	106.7	5.2
OTHER	352.4	352.4	-	245.8	245.8	-	54.7	54.7	-
LIQUOR STORE REVENUE	-	-	-	-	-	-	-	-	-
UTILITY REVENUE	622.3	-	622.3	209.6	18.2	191.4	101.2	3.7	97.5

Item	District of Columbia			Florida			Georgia		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]3 333.2	-	[1]3 333.2	[1]24 090.1	11 896.3	[1]16 709.6	[1]13 942.0	7 458.4	[1]8 330.8
GENERAL REVENUE, TOTAL	[1]2 949.7	-	[1]2 949.7	[1]20 283.9	10 322.4	[1]14 477.3	[1]11 741.4	6 468.8	[1]7 119.8
INTERGOVERNMENTAL REVENUE, TOTAL	1 253.8	-	1 253.8	2 938.1	2 101.6	5 352.3	2 444.4	1 876.0	2 415.7
FROM FEDERAL GOVERNMENT	1 253.8	-	1 253.8	2 938.1	2 053.0	885.2	2 444.4	1 867.6	576.8
PUBLIC WELFARE	241.4	-	241.4	770.4	735.7	34.6	747.6	746.0	1.6
EDUCATION	47.7	-	47.7	530.0	481.5	48.5	324.1	303.3	20.9
GENERAL REVENUE SHARING	17.9	-	17.9	171.0	-	171.0	108.6	-	108.6
OTHER	946.7	-	946.7	1 466.8	835.7	631.1	1 264.1	818.3	445.8
FROM STATE GOVERNMENTS	([1])	-	-	([1])	-	4 467.1	([1])	-	1 838.9
EDUCATION	-	-	-	-	-	3 407.8	-	-	1 539.9
PUBLIC WELFARE	-	-	-	-	-	7.6	-	-	4.1
OTHER	-	-	-	-	-	1 051.7	-	-	294.9
FROM LOCAL GOVERNMENTS	([1])	-	([1])	([1])	48.7	([1])	([1])	8.4	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	1 695.9	-	1 695.9	17 345.8	8 220.7	9 125.0	9 297.0	4 592.9	4 704.1
TAXES	1 433.0	-	1 433.0	11 772.4	7 329.4	4 443.1	6 265.6	3 954.6	2 311.0
PROPERTY	397.4	-	397.4	3 840.8	149.3	3 691.5	1 666.2	15.4	1 650.8
GENERAL SALES	297.0	-	297.0	3 981.1	3 980.9	.2	1 689.1	1 361.6	327.5
MOTOR FUELS	25.3	-	25.3	627.3	617.3	10.1	372.8	372.8	-
MOTOR VEHICLE LICENSE	18.5	-	18.5	291.6	274.9	16.7	60.2	59.9	.3
INCOME-INDIVIDUAL AND CORPORATION	480.5	-	480.5	366.0	365.4	.5	1 781.7	1 781.7	-
OTHER	214.3	-	214.3	2 665.6	1 941.6	724.0	695.6	363.3	332.3
CURRENT CHARGES	128.8	-	128.8	3 661.7	421.4	3 240.3	2 213.1	428.6	1 784.5
EDUCATION	10.2	-	10.2	618.4	221.0	397.4	310.2	227.8	82.4
HOSPITALS	24.6	-	24.6	1 280.3	17.1	1 263.1	1 346.0	65.6	1 280.5
OTHER	94.0	-	94.0	1 763.1	183.3	1 579.8	556.9	135.2	421.7
MISCELLANEOUS REVENUE	134.2	-	134.2	1 911.6	469.9	1 441.7	818.3	209.7	608.6
INTEREST EARNINGS	53.4	-	53.4	1 190.5	342.7	847.8	443.3	143.0	300.3
OTHER	80.8	-	80.8	721.1	127.2	593.9	375.0	66.7	308.3
INSURANCE TRUST REVENUE, TOTAL	174.4	-	174.4	1 808.4	1 567.0	241.4	1 095.3	989.6	105.8
EMPLOYEE RETIREMENT	86.6	-	86.6	1 372.0	1 130.7	241.4	836.7	730.9	105.8
OTHER	87.7	-	87.7	436.3	436.3	-	258.6	258.6	-
LIQUOR STORE REVENUE	-	-	-	4.7	-	4.7	-	-	-
UTILITY REVENUE	209.1	-	209.1	1 993.2	6.9	1 986.2	1 105.2	-	1 105.2

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—Continued

(Millions of dollars)

Item	Hawaii			Idaho			Illinois		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]3 160.8	2 541.0	[1]661.9	[1]2 101.6	1 478.0	[1]1 018.7	[1]29 960.4	16 470.3	[1]17 221.9
GENERAL REVENUE, TOTAL	[1]2 628.8	2 089.7	[1]581.3	[1]1 770.6	1 202.8	[1]963.0	[1]25 715.8	14 159.8	[1]15 287.8
INTERGOVERNMENTAL REVENUE, TOTAL	510.3	418.9	133.6	364.0	321.5	437.6	4 796.7	3 489.3	5 039.2
FROM FEDERAL GOVERNMENT	510.3	415.8	94.5	364.0	311.0	53.1	4 796.7	3 416.1	1 380.5
PUBLIC WELFARE	175.1	174.2	1.0	97.4	97.4	-	1 582.7	1 560.9	21.8
EDUCATION	93.1	93.1	-	58.0	51.0	7.1	716.4	612.6	103.7
GENERAL REVENUE SHARING	21.6	-	21.6	17.8	-	17.8	207.5	-	207.5
OTHER	220.6	148.6	72.0	190.7	162.6	28.1	2 290.1	1 242.6	1 047.5
FROM STATE GOVERNMENTS	([1])	-	39.1	([1])	-	384.6	([1])	-	3 658.7
EDUCATION	-	-	-	-	-	311.9	-	-	2 624.9
PUBLIC WELFARE	-	-	2.6	-	-	.2	-	-	134.8
OTHER	-	-	36.4	-	-	72.4	-	-	898.9
FROM LOCAL GOVERNMENTS	([1])	3.1	([1])	([1])	10.5	([1])	([1])	73.1	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	2 118.5	1 670.8	447.7	1 406.6	881.3	525.3	20 919.2	10 670.5	10 248.6
TAXES	1 602.7	1 248.2	354.5	954.4	687.2	267.1	16 167.5	8 701.3	7 466.2
PROPERTY	289.1	-	289.1	256.1	.2	255.8	5 917.3	190.0	5 727.3
GENERAL SALES	639.2	639.2	-	241.8	241.8	-	3 623.1	2 651.1	972.0
MOTOR FUELS	54.9	34.6	20.3	79.8	79.8	-	578.7	533.2	45.5
MOTOR VEHICLE LICENSE	27.2	9.1	18.1	32.2	30.7	1.5	509.0	437.3	71.8
INCOME-INDIVIDUAL AND CORPORATION	439.8	439.8	-	253.2	253.1	-	3 525.0	3 525.0	-
OTHER	152.4	125.5	26.9	91.4	81.6	9.8	2 014.3	1 364.7	649.6
CURRENT CHARGES	307.1	257.1	50.1	271.5	80.1	191.4	2 331.7	791.7	1 540.0
EDUCATION	64.0	64.0	-	76.9	60.3	16.6	868.9	524.3	344.7
HOSPITALS	41.0	41.0	-	102.1	1.3	100.9	452.1	114.5	337.6
OTHER	202.2	152.1	50.1	92.5	18.5	74.0	1 010.7	152.9	857.7
MISCELLANEOUS REVENUE	208.7	165.6	43.1	180.7	114.0	66.8	2 420.0	1 177.6	1 242.4
INTEREST EARNINGS	153.9	128.2	25.6	109.4	80.2	29.2	1 255.5	471.9	783.6
OTHER	54.8	37.4	17.4	71.3	33.8	37.6	1 164.5	705.7	458.8
INSURANCE TRUST REVENUE, TOTAL	451.3	451.3	-	236.0	235.5	.5	3 109.5	2 310.5	799.0
EMPLOYEE RETIREMENT	364.2	364.2	-	128.6	128.0	.5	2 118.5	1 319.4	799.0
OTHER	87.1	87.1	-	107.5	107.5	-	991.0	991.0	-
LIQUOR STORE REVENUE	-	-	-	39.7	39.7	-	-	-	-
UTILITY REVENUE	80.6	-	80.6	55.2	-	55.2	1 135.1	-	1 135.1

Item	Indiana			Iowa			Kansas		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]11 702.6	7 163.2	[1]6 730.5	[1]7 239.0	4 350.8	[1]4 190.5	[1]6 272.9	3 363.1	[1]3 685.6
GENERAL REVENUE, TOTAL	[1]10 301.3	6 519.4	[1]5 972.9	[1]6 217.2	3 712.2	[1]3 807.4	[1]5 336.1	2 905.1	[1]3 206.8
INTERGOVERNMENTAL REVENUE, TOTAL	1 775.7	1 440.9	2 525.9	1 046.8	887.5	1 461.7	802.9	670.3	908.5
FROM FEDERAL GOVERNMENT	1 775.7	1 420.6	355.1	1 046.8	849.0	197.8	802.9	652.4	150.6
PUBLIC WELFARE	619.2	619.1	.2	360.2	359.0	1.2	239.2	239.2	-
EDUCATION	289.3	283.3	6.0	180.7	171.3	9.5	151.3	137.1	14.2
GENERAL REVENUE SHARING	82.7	-	82.7	53.2	-	53.2	39.4	-	39.4
OTHER	784.4	518.3	266.2	452.7	318.7	133.9	373.0	276.0	97.0
FROM STATE GOVERNMENTS	([1])	-	2 170.8	([1])	-	1 263.9	([1])	-	757.9
EDUCATION	-	-	1 511.7	-	-	892.2	-	-	638.4
PUBLIC WELFARE	-	-	160.3	-	-	13.5	-	-	.6
OTHER	-	-	498.9	-	-	358.3	-	-	118.9
FROM LOCAL GOVERNMENTS	([1])	20.2	([1])	([1])	38.5	([1])	([1])	17.9	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	8 525.6	5 078.6	3 447.0	5 170.4	2 824.8	2 345.7	4 533.2	2 234.8	2 298.3
TAXES	6 008.8	4 043.4	1 965.4	3 703.9	2 241.5	1 462.4	3 072.0	1 789.6	1 282.3
PROPERTY	1 878.8	20.2	1 858.7	1 434.1	-	1 434.1	1 140.8	24.1	1 116.7
GENERAL SALES	1 969.5	1 969.5	-	736.3	736.3	-	604.1	518.9	85.2
MOTOR FUELS	331.6	331.6	-	196.1	196.1	-	143.4	143.4	-
MOTOR VEHICLE LICENSE	112.3	112.2	-	148.2	143.2	5.0	73.7	71.9	1.7
INCOME-INDIVIDUAL AND CORPORATION	1 425.3	1 344.9	80.4	920.1	920.1	-	704.2	704.1	-
OTHER	291.2	265.0	26.3	269.1	245.8	23.3	405.8	327.2	78.6
CURRENT CHARGES	1 830.4	821.2	1 009.2	1 028.8	431.5	597.3	754.5	328.1	426.4
EDUCATION	694.5	583.4	111.1	365.1	256.1	109.0	269.3	177.8	91.5
HOSPITALS	712.2	138.2	573.9	376.0	117.4	258.6	254.8	86.3	168.5
OTHER	423.7	99.5	324.2	287.7	58.1	229.7	230.3	64.0	166.3
MISCELLANEOUS REVENUE	688.4	214.0	472.4	437.7	151.8	286.0	706.8	117.1	589.6
INTEREST EARNINGS	302.4	129.8	172.6	193.9	68.9	125.0	349.2	82.8	266.4
OTHER	384.0	84.1	299.9	243.8	82.8	161.0	357.6	34.4	323.2
INSURANCE TRUST REVENUE, TOTAL	663.5	643.7	19.8	552.8	511.8	41.0	484.9	458.0	26.9
EMPLOYEE RETIREMENT	[illegible]	351.2	19.8	392.1	351.2	41.0	286.5	259.6	26.9
OTHER	292.6	292.6	-	160.6	160.6	-	198.4	198.4	-
LIQUOR STORE REVENUE	-	-	-	126.8	126.8	-	-	-	-
UTILITY REVENUE	737.9	-	737.9	342.2	-	342.2	451.9	-	451.9

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—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	[1]7 679.7	5 447.5	[1]3 480.5	[1]11 505.0	7 201.4	[1]5 987.3	[1]2 638.6	1 873.3	[1]1 097.7
GENERAL REVENUE, TOTAL	[1]6 577.7	4 825.8	[1]3 000.3	[1]9 861.1	6 111.8	[1]5 433.0	[1]2 360.2	1 634.6	[1]1 058.1
INTERGOVERNMENTAL REVENUE, TOTAL	1 479.0	1 283.7	1 443.6	1 798.8	1 467.9	2 014.6	533.6	463.3	402.7
FROM FEDERAL GOVERNMENT	1 479.0	1 274.1	204.8	1 798.8	1 462.9	335.9	533.6	444.1	89.5
PUBLIC WELFARE	522.5	522.5	-	653.3	650.8	2.4	214.4	214.4	.1
EDUCATION	254.8	248.0	6.8	301.1	289.6	11.5	88.4	80.3	8.1
GENERAL REVENUE SHARING	76.1	-	76.1	91.3	-	91.3	28.7	-	28.7
OTHER	625.5	503.6	121.9	753.1	522.4	230.7	202.1	149.5	52.6
FROM STATE GOVERNMENTS	([1])	-	1 238.7	([1])	-	1 678.7	([1])	-	313.3
EDUCATION	-	-	1 034.9	-	-	1 300.0	-	-	255.9
PUBLIC WELFARE	-	-	8.2	-	-	8.3	-	-	3.9
OTHER	-	-	195.7	-	-	370.4	-	-	53.4
FROM LOCAL GOVERNMENTS	([1])	9.6	([1])	([1])	5.1	([1])	([1])	19.2	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	5 098.8	3 542.1	1 556.7	8 062.3	4 643.8	3 418.5	1 826.6	1 171.3	655.4
TAXES	3 554.2	2 798.7	755.6	4 972.0	3 131.7	1 840.4	1 420.5	920.3	500.3
PROPERTY	645.3	229.6	415.7	739.2	2.8	736.4	511.2	14.7	496.5
GENERAL SALES	754.3	754.3	-	1 835.5	885.4	950.0	315.4	315.4	-
MOTOR FUELS	200.7	200.7	-	195.9	195.9	-	85.2	85.2	-
MOTOR VEHICLE LICENSE	97.0	84.9	12.0	64.6	62.5	2.1	40.1	39.6	.5
INCOME-INDIVIDUAL AND CORPORATION	1 101.5	908.7	192.8	669.2	669.2	-	314.0	314.0	-
OTHER	755.4	620.3	135.1	1 467.7	1 315.9	151.8	154.7	151.5	3.2
CURRENT CHARGES	749.4	421.4	328.0	1 363.4	527.9	835.5	243.6	133.5	110.2
EDUCATION	281.9	227.5	54.4	376.9	321.6	55.2	107.1	85.9	21.1
HOSPITALS	201.2	108.1	93.1	561.0	81.4	479.7	40.5	12.5	28.0
OTHER	266.3	85.8	180.5	425.5	125.0	300.6	96.1	35.0	61.1
MISCELLANEOUS REVENUE	795.1	322.1	473.1	1 726.8	984.2	742.6	162.5	117.6	44.9
INTEREST EARNINGS	326.7	244.3	82.4	545.0	232.9	312.2	85.3	68.2	17.1
OTHER	468.4	77.7	390.7	1 181.8	751.4	430.4	77.2	49.3	27.8
INSURANCE TRUST REVENUE, TOTAL	651.7	621.8	30.0	1 148.4	1 089.7	58.7	191.8	191.8	-
EMPLOYEE RETIREMENT	444.5	414.5	30.0	631.8	573.1	58.7	108.1	108.1	-
OTHER	207.2	207.2	-	516.6	516.6	-	83.8	83.8	-
LIQUOR STORE REVENUE	-	-	-	-	-	-	46.9	46.9	-
UTILITY REVENUE	450.2	-	450.2	495.5	-	495.5	39.6	-	39.6

Item	Maryland			Massachusetts			Michigan		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]11 660.4	7 295.6	[1]6 007.2	[1]16 290.4	10 253.1	[1]8 778.3	[1]27 577.2	17 071.2	[1]14 435.2
GENERAL REVENUE, TOTAL	[1]10 499.0	6 547.6	[1]5 593.8	[1]14 117.8	9 266.0	[1]7 592.9	[1]23 823.1	14 635.7	[1]13 116.6
INTERGOVERNMENTAL REVENUE, TOTAL	1 710.8	1 399.0	1 954.2	2 904.0	2 223.5	3 421.6	4 340.6	3 920.6	4 349.1
FROM FEDERAL GOVERNMENT	1 710.8	1 366.5	344.3	2 904.0	2 012.1	891.9	4 340.6	3 521.6	819.0
PUBLIC WELFARE	569.8	569.8	-	1 129.5	1 129.5	-	1 858.1	1 856.0	2.1
EDUCATION	303.5	274.9	28.6	296.6	274.0	22.7	652.7	596.0	56.7
GENERAL REVENUE SHARING	88.3	-	88.3	134.4	-	134.4	167.8	-	167.8
OTHER	749.2	521.9	227.4	1 343.4	608.6	734.8	1 662.1	1 069.7	592.4
FROM STATE GOVERNMENTS	([1])	-	1 609.9	([1])	-	2 529.7	([1])	-	3 530.2
EDUCATION	-	-	891.3	-	-	1 185.1	-	-	1 839.9
PUBLIC WELFARE	-	-	16.0	-	-	71.2	-	-	62.9
OTHER	-	-	702.6	-	-	1 273.3	-	-	1 627.4
FROM LOCAL GOVERNMENTS	([1])	32.4	([1])	([1])	211.4	([1])	([1])	399.0	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	8 788.2	5 148.6	3 639.6	11 213.8	7 042.5	4 171.3	19 482.5	10 715.1	8 767.5
TAXES	6 535.6	3 946.8	2 588.7	8 983.5	5 839.4	3 144.1	14 297.0	8 568.7	5 728.3
PROPERTY	1 652.0	119.7	1 532.3	3 094.5	3.3	3 091.2	5 451.2	166.1	5 285.1
GENERAL SALES	988.3	988.3	-	1 248.0	1 248.0	-	2 273.1	2 273.1	-
MOTOR FUELS	290.3	290.3	-	274.9	274.9	-	565.0	565.0	-
MOTOR VEHICLE LICENSE	90.9	90.9	-	103.4	103.4	-	283.5	283.1	.4
INCOME-INDIVIDUAL AND CORPORATION	2 555.6	1 805.9	749.7	3 519.7	3 519.7	-	4 986.7	4 673.7	312.9
OTHER	958.6	651.8	306.8	742.9	690.0	52.9	737.5	607.6	129.9
CURRENT CHARGES	1 186.9	627.7	559.2	1 355.3	633.0	722.3	3 255.8	1 228.9	2 026.8
EDUCATION	433.0	283.6	149.5	290.5	207.5	83.0	1 182.9	814.4	368.5
HOSPITALS	207.2	151.3	55.9	374.5	112.1	262.4	1 086.7	312.4	774.2
OTHER	546.7	192.9	353.8	690.3	313.4	376.9	986.2	102.1	884.1
MISCELLANEOUS REVENUE	1 065.7	574.0	491.7	875.0	570.1	305.0	1 929.8	917.5	1 012.3
INTEREST EARNINGS	447.1	238.7	208.5	460.0	279.0	181.0	833.8	396.4	437.4
OTHER	618.6	335.4	283.2	415.1	291.1	124.0	1 096.0	521.1	574.9
INSURANCE TRUST REVENUE, TOTAL	858.1	699.6	158.5	1 264.3	984.3	280.1	2 522.7	2 027.0	495.8
EMPLOYEE RETIREMENT	498.0	339.5	158.5	685.9	405.9	280.1	1 801.7	1 306.0	495.8
OTHER	360.1	360.1	-	578.4	578.4	-	721.0	721.0	-
LIQUOR STORE REVENUE	82.2	-	82.2	-	-	-	408.5	408.5	-
UTILITY REVENUE	221.2	48.4	172.8	908.2	2.9	905.4	822.8	-	822.8

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—Continued

(Millions of dollars)

Item	Minnesota			Mississippi			Missouri		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]14 061.6	8 825.9	[1]8 152.8	[1]5 402.5	3 641.3	[1]2 822.7	[1]10 248.1	5 964.4	[1]5 547.7
GENERAL REVENUE, TOTAL	[1]12 180.2	7 824.1	[1]7 273.2	[1]4 575.1	3 094.8	[1]2 541.8	[1]8 629.6	5 065.3	[1]4 828.2
INTERGOVERNMENTAL REVENUE, TOTAL	1 928.5	1 645.5	3 200.0	1 059.8	930.0	1 191.2	1 630.7	1 280.6	1 614.1
FROM FEDERAL GOVERNMENT	1 928.5	1 567.0	361.5	1 059.8	918.8	141.0	1 630.7	1 258.5	372.2
PUBLIC WELFARE	774.3	758.6	15.7	339.1	339.1	-	538.2	537.4	.8
EDUCATION	276.6	258.3	18.3	230.9	216.5	14.4	233.0	221.4	11.6
GENERAL REVENUE SHARING	83.7	-	83.7	62.6	-	62.6	78.1	-	78.1
OTHER	793.9	550.1	243.8	427.2	363.2	64.0	781.4	499.8	281.6
FROM STATE GOVERNMENTS	([1])	-	2 838.6	([1])	-	1 050.3	([1])	-	1 241.9
EDUCATION	-	-	1 482.2	-	-	777.0	-	-	1 016.0
PUBLIC WELFARE	-	-	441.1	-	-	.8	-	-	17.6
OTHER	-	-	915.2	-	-	272.5	-	-	208.2
FROM LOCAL GOVERNMENTS	([1])	78.5	([1])	([1])	11.2	([1])	([1])	22.0	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	10 251.7	6 178.6	4 073.1	3 515.3	2 164.8	1 350.6	6 998.9	3 784.8	3 214.1
TAXES	7 102.2	5 077.2	2 025.0	2 262.1	1 740.7	521.4	5 070.3	3 053.0	2 017.3
PROPERTY	1 940.1	4.2	1 935.9	491.9	.7	491.2	1 171.1	5.8	1 165.3
GENERAL SALES	1 251.7	1 250.8	.9	866.3	866.0	.3	1 707.9	1 328.5	379.4
MOTOR FUELS	332.6	332.6	-	125.3	122.4	2.8	197.0	197.0	-
MOTOR VEHICLE LICENSE	212.4	205.7	6.8	52.0	52.0	-	134.8	129.2	5.7
INCOME-INDIVIDUAL AND CORPORATION	2 621.9	2 621.9	-	370.3	370.3	-	1 205.6	1 069.3	136.4
OTHER	743.4	662.0	81.5	356.4	329.3	27.1	653.9	323.3	330.6
CURRENT CHARGES	1 658.1	627.3	1 030.8	948.5	299.4	649.1	1 198.6	418.6	780.0
EDUCATION	501.7	354.0	147.8	227.8	153.5	74.4	432.3	284.0	148.3
HOSPITALS	505.3	169.4	336.0	563.2	84.0	479.2	406.3	101.3	305.1
OTHER	651.1	104.0	547.1	157.4	61.9	95.5	359.9	33.3	326.6
MISCELLANEOUS REVENUE	1 491.5	474.1	1 017.4	304.7	124.7	180.0	730.0	313.2	416.8
INTEREST EARNINGS	754.1	361.6	392.5	127.7	77.9	49.7	405.7	185.7	220.1
OTHER	737.4	112.5	624.9	177.0	46.8	130.3	324.2	127.5	196.7
INSURANCE TRUST REVENUE, TOTAL	1 159.0	1 001.8	157.2	442.7	437.7	5.0	1 029.9	899.1	130.8
EMPLOYEE RETIREMENT	852.9	695.6	157.2	310.0	305.0	5.0	733.0	602.2	130.8
OTHER	306.2	306.2	-	132.7	132.7	-	296.9	296.9	-
LIQUOR STORE REVENUE	127.7	-	127.7	108.8	108.8	-	-	-	-
UTILITY REVENUE	594.7	-	594.7	275.8	-	275.8	588.7	-	588.7

Item	Montana			Nebraska			Nevada		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]2 481.2	1 537.7	[1]1 225.9	[1]5 007.3	2 047.0	[1]3 420.1	[1]2 723.4	1 766.5	[1]1 469.9
GENERAL REVENUE, TOTAL	[1]2 139.9	1 223.7	[1]1 198.6	[1]3 532.5	1 922.3	[1]2 070.1	[1]2 155.5	1 262.7	[1]1 405.7
INTERGOVERNMENTAL REVENUE, TOTAL	446.7	377.8	351.4	559.8	497.2	522.4	298.4	255.5	555.8
FROM FEDERAL GOVERNMENT	446.7	367.5	79.2	559.8	463.5	96.3	298.4	248.4	50.0
PUBLIC WELFARE	107.5	107.4	.1	182.1	182.0	.1	62.2	62.2	-
EDUCATION	66.3	44.3	22.0	87.0	75.2	11.8	45.1	41.2	3.8
GENERAL REVENUE SHARING	18.3	-	18.3	29.4	-	29.4	14.5	-	14.5
OTHER	254.6	215.8	38.8	261.2	206.3	55.0	176.5	144.9	31.6
FROM STATE GOVERNMENTS	([1])	-	272.2	([1])	-	426.1	([1])	-	505.8
EDUCATION	-	-	223.5	-	-	276.0	-	-	297.9
PUBLIC WELFARE	-	-	1.4	-	-	1.5	-	-	.1
OTHER	-	-	47.3	-	-	148.7	-	-	207.8
FROM LOCAL GOVERNMENTS	([1])	10.3	([1])	([1])	33.7	([1])	([1])	7.2	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	1 693.2	845.9	847.2	2 972.7	1 425.0	1 547.6	1 857.1	1 007.2	849.9
TAXES	1 050.3	583.3	466.9	1 978.7	1 068.7	910.0	1 232.9	861.1	371.8
PROPERTY	485.0	38.8	446.2	814.2	2.6	811.6	271.6	32.3	239.3
GENERAL SALES	-	-	-	429.0	374.5	54.5	411.4	411.4	-
MOTOR FUELS	79.2	79.2	-	130.0	130.0	-	88.4	71.6	16.8
MOTOR VEHICLE LICENSE	39.7	26.0	13.8	57.4	48.5	8.9	34.2	34.2	-
INCOME-INDIVIDUAL AND CORPORATION	205.7	205.7	-	371.2	371.2	-	-	-	-
OTHER	240.6	233.6	7.0	176.8	141.8	35.0	427.3	311.6	115.6
CURRENT CHARGES	200.0	84.2	115.8	613.7	226.1	387.7	398.2	59.9	338.3
EDUCATION	74.4	61.7	12.6	205.5	122.2	83.3	57.6	46.2	11.4
HOSPITALS	18.0	.5	17.5	244.7	60.1	184.5	176.7	1.3	175.3
OTHER	107.7	21.9	85.7	163.5	43.7	119.8	163.9	12.4	151.5
MISCELLANEOUS REVENUE	442.9	178.4	264.5	380.3	130.2	250.0	226.0	86.1	139.9
INTEREST EARNINGS	174.7	132.5	42.2	236.3	86.3	150.0	148.6	57.6	91.0
OTHER	268.2	45.9	222.3	144.0	44.0	100.0	77.4	28.6	48.8
INSURANCE TRUST REVENUE, TOTAL	272.3	272.1	.2	178.9	124.8	54.1	463.3	463.3	-
EMPLOYEE RETIREMENT	165.1	165.0	.2	118.7	64.6	54.1	193.7	193.7	-
OTHER	107.2	107.2	-	60.2	60.2	-	269.6	269.6	-
LIQUOR STORE REVENUE	41.9	41.9	-	-	-	-	-	-	-
UTILITY REVENUE	27.1	-	27.1	1 295.9	-	1 295.9	104.7	40.5	64.2

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—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]2 069.0	1 275.8	[1]941.0	[1]21 964.2	14 677.3	[1]11 146.6	[1]4 881.1	3 337.6	[1]2 517.3
GENERAL REVENUE, TOTAL	[1]1 786.5	1 014.6	[1]919.8	[1]18 926.3	11 942.0	[1]10 844.0	[1]4 341.0	2 943.5	[1]2 371.2
INTERGOVERNMENTAL REVENUE, TOTAL	331.3	303.3	175.9	2 790.0	2 462.5	4 187.2	653.4	530.0	1 097.1
FROM FEDERAL GOVERNMENT	331.3	277.0	54.3	2 790.0	2 323.2	466.7	653.4	497.0	156.4
PUBLIC WELFARE	100.2	100.2	-	1 152.6	1 132.6	20.0	175.8	175.8	-
EDUCATION	49.0	42.5	6.6	334.7	315.9	18.9	182.1	141.6	40.4
GENERAL REVENUE SHARING	14.7	-	14.7	138.8	-	138.8	32.5	-	32.5
OTHER	167.4	134.3	33.0	1 163.8	874.8	289.1	263.0	179.5	83.5
FROM STATE GOVERNMENTS	([1])	-	121.6	([1])	-	3 720.4	([1])	-	940.7
EDUCATION	-	-	34.3	-	-	1 877.2	-	-	719.3
PUBLIC WELFARE	-	-	27.7	-	-	558.4	-	-	-
OTHER	-	-	59.6	-	-	1 284.8	-	-	221.5
FROM LOCAL GOVERNMENTS	([1])	26.3	([1])	([1])	139.3	([1])	([1])	33.0	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	1 455.2	711.3	743.9	16 136.4	9 479.5	6 656.9	3 687.6	2 413.5	1 274.1
TAXES	1 067.2	423.5	643.7	12 302.1	7 137.5	5 164.6	1 699.9	1 377.4	322.4
PROPERTY	650.7	16.2	634.5	5 108.2	42.9	5 065.4	210.2	13.9	196.3
GENERAL SALES	-	-	-	2 054.1	2 054.1	-	661.3	578.4	82.9
MOTOR FUELS	64.5	64.5	-	301.2	301.2	-	107.1	107.1	-
MOTOR VEHICLE LICENSE	34.2	34.2	-	288.8	288.8	-	41.8	41.8	-
INCOME-INDIVIDUAL AND CORPORATION	117.9	117.9	-	2 597.8	2 597.8	-	128.3	128.3	-
OTHER	199.8	190.6	9.2	1 952.1	1 852.8	99.3	551.2	508.0	43.3
CURRENT CHARGES	197.9	132.3	65.6	1 839.7	942.8	896.9	397.3	196.7	200.6
EDUCATION	111.8	95.9	15.9	463.5	289.0	174.5	135.0	119.5	15.6
HOSPITALS	4.4	4.4	-	237.6	106.7	130.9	137.0	55.5	81.6
OTHER	81.7	32.1	49.7	1 138.5	547.1	591.4	125.2	21.8	103.4
MISCELLANEOUS REVENUE	190.0	155.5	34.5	1 994.6	1 399.3	595.4	1 590.5	839.4	751.1
INTEREST EARNINGS	80.5	63.1	17.4	604.4	335.1	269.2	502.3	417.3	85.0
OTHER	109.5	92.4	17.1	1 390.3	1 064.2	326.1	1 088.2	422.1	666.1
INSURANCE TRUST REVENUE, TOTAL	104.8	104.4	.4	2 486.9	2 481.1	5.8	394.1	394.1	.1
EMPLOYEE RETIREMENT	55.3	54.9	.4	1 422.1	1 416.3	5.8	325.0	324.9	.1
OTHER	49.5	49.5	-	1 064.8	1 064.8	-	69.2	69.2	-
LIQUOR STORE REVENUE	156.8	156.8	-	-	-	-	-	-	-
UTILITY REVENUE	20.9	-	20.9	550.9	254.2	296.7	146.0	-	146.0

Item	New York			North Carolina			North Dakota		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]70 351.6	42 411.6	[1]43 922.4	[1]13 200.1	8 734.6	[1]7 032.2	[1]2 048.3	1 552.6	[1]838.7
GENERAL REVENUE, TOTAL	[1]58 496.4	34 093.9	[1]40 385.0	[1]10 790.9	7 427.6	[1]5 929.9	[1]1 849.4	1 391.0	[1]801.3
INTERGOVERNMENTAL REVENUE, TOTAL	10 937.7	11 594.8	15 325.4	2 130.5	1 828.5	2 868.5	376.1	329.2	389.8
FROM FEDERAL GOVERNMENT	10 937.7	8 662.7	2 275.0	2 130.5	1 719.7	410.8	376.1	315.5	60.5
PUBLIC WELFARE	5 981.1	5 981.1	-	723.6	706.1	17.5	93.1	92.7	.4
EDUCATION	953.4	909.5	43.9	468.2	427.1	41.1	66.7	55.2	11.4
GENERAL REVENUE SHARING	461.4	-	461.4	121.2	-	121.2	13.3	-	13.3
OTHER	3 541.9	1 772.1	1 769.8	817.5	586.5	231.1	203.0	167.6	35.4
FROM STATE GOVERNMENTS	([1])	-	13 050.4	([1])	-	2 457.7	([1])	-	329.3
EDUCATION	-	-	5 723.7	-	-	1 967.2	-	-	234.2
PUBLIC WELFARE	-	-	4 358.8	-	-	140.8	-	-	9.8
OTHER	-	-	2 967.9	-	-	349.7	-	-	85.2
FROM LOCAL GOVERNMENTS	([1])	2 932.1	([1])	([1])	108.9	([1])	([1])	13.7	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	47 558.6	22 499.1	25 059.6	8 660.4	5 599.1	3 061.3	1 473.3	1 061.8	411.5
TAXES	37 777.2	18 817.7	18 959.5	6 331.6	4 636.0	1 695.6	915.4	684.4	231.0
PROPERTY	11 519.6	-	11 519.6	1 410.2	72.5	1 337.7	224.3	1.9	222.4
GENERAL SALES	7 164.3	3 900.4	3 263.9	1 310.0	1 002.1	307.9	204.3	204.3	-
MOTOR FUELS	424.3	422.2	2.1	398.6	398.6	-	53.8	53.8	-
MOTOR VEHICLE LICENSE	471.2	424.6	46.7	179.8	176.7	3.1	33.0	33.0	-
INCOME-INDIVIDUAL AND CORPORATION	13 642.8	10 098.6	2 744.3	2 153.0	2 153.0	-	117.7	117.7	-
OTHER	4 555.0	3 172.0	1 383.0	879.9	833.0	47.0	282.3	273.8	8.6
CURRENT CHARGES	5 236.9	1 333.2	3 903.7	1 521.5	709.4	812.1	323.1	255.1	68.0
EDUCATION	1 068.5	614.3	454.2	581.7	426.2	155.4	100.9	76.1	24.8
HOSPITALS	1 236.8	385.9	850.8	525.9	173.3	352.7	23.1	23.1	-
OTHER	2 931.6	333.0	2 598.6	413.9	110.0	304.0	199.1	155.9	43.2
MISCELLANEOUS REVENUE	4 544.5	2 348.1	2 196.4	807.2	253.6	553.6	234.8	122.3	112.5
INTEREST EARNINGS	2 287.2	1 230.4	1 056.8	321.3	148.9	172.4	108.3	74.1	34.2
OTHER	2 257.3	1 117.6	1 139.6	485.9	104.7	381.2	126.5	48.3	78.3
INSURANCE TRUST REVENUE, TOTAL	8 457.1	6 691.9	1 765.2	1 313.4	1 306.9	6.5	165.8	161.6	4.2
EMPLOYEE RETIREMENT	6 496.8	4 731.6	1 765.2	959.2	952.7	6.5	69.7	65.4	4.2
OTHER	1 960.3	1 960.3	-	354.2	354.2	-	96.1	96.1	-
LIQUOR STORE REVENUE	-	-	-	245.0	-	245.0	-	-	-
UTILITY REVENUE	3 398.1	1 625.8	1 772.2	850.8	-	850.8	33.2	-	33.2

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—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	[1]28 457.3	18 681.8	[1]14 412.0	[1]7 674.0	5 063.7	[1]3 869.5	[1]8 122.0	4 981.1	[1]4 269.7
GENERAL REVENUE, TOTAL	[1]22 267.8	13 370.0	[1]13 534.2	[1]6 688.3	4 430.4	[1]3 517.0	[1]6 603.5	3 816.7	[1]3 915.5
INTERGOVERNMENTAL REVENUE, TOTAL	3 745.9	3 015.4	5 367.0	1 092.5	901.4	1 450.3	1 268.1	982.2	1 414.6
FROM FEDERAL GOVERNMENT	3 745.9	2 874.1	871.8	1 092.5	882.4	210.1	1 268.1	914.2	353.9
PUBLIC WELFARE	1 439.3	1 435.5	3.8	414.0	414.0	-	323.7	323.7	-
EDUCATION	540.0	516.9	23.1	202.4	167.6	34.8	222.0	186.2	35.8
GENERAL REVENUE SHARING	164.7	-	164.7	58.7	-	58.7	53.7	-	53.7
OTHER	1 601.9	921.6	680.2	417.5	300.8	116.7	668.7	404.3	264.4
FROM STATE GOVERNMENTS	([1])	-	4 495.2	([1])	-	1 240.1	([1])	-	1 060.8
EDUCATION	-	-	2 806.5	-	-	1 055.1	-	-	753.8
PUBLIC WELFARE	-	-	692.7	-	-	-	-	-	2.4
OTHER	-	-	996.0	-	-	185.0	-	-	304.6
FROM LOCAL GOVERNMENTS	([1])	141.3	([1])	([1])	19.0	([1])	([1])	68.0	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	18 521.9	10 354.6	8 167.3	5 595.8	3 529.0	2 066.7	5 335.4	2 834.5	2 500.9
TAXES	13 397.6	7 985.0	5 412.6	3 821.3	2 662.0	1 159.3	3 531.5	1 850.5	1 681.0
PROPERTY	3 992.5	114.1	3 878.4	658.3	-	658.3	1 526.6	.5	1 526.0
GENERAL SALES	2 845.5	2 602.2	243.3	881.1	456.7	424.4	-	-	-
MOTOR FUELS	616.0	616.0	-	145.5	145.5	-	113.2	105.4	7.8
MOTOR VEHICLE LICENSE	327.8	302.3	25.6	181.5	181.5	-	128.0	125.9	2.1
INCOME-INDIVIDUAL AND CORPORATION	4 131.7	3 011.7	1 120.0	755.1	755.1	-	1 361.9	1 361.9	-
OTHER	1 484.1	1 338.8	145.3	1 199.9	1 123.3	76.7	401.8	256.8	145.0
CURRENT CHARGES	3 011.1	1 386.6	1 624.5	1 075.3	511.2	564.2	884.5	364.9	519.6
EDUCATION	1 161.2	901.8	259.4	384.5	339.4	45.1	302.3	182.5	119.8
HOSPITALS	734.0	348.0	386.1	353.5	64.1	289.4	185.7	95.3	90.4
OTHER	1 115.0	136.8	979.0	337.3	107.6	229.7	396.5	87.1	309.4
MISCELLANEOUS REVENUE	2 113.2	983.0	1 130.2	699.2	355.9	343.3	919.4	619.1	300.3
INTEREST EARNINGS	819.6	296.6	523.1	458.9	227.3	231.6	710.3	532.1	178.2
OTHER	1 293.6	686.4	607.1	240.3	128.6	111.7	209.1	87.0	122.1
INSURANCE TRUST REVENUE, TOTAL	5 058.0	4 996.2	61.8	528.7	513.3	15.5	1 020.9	1 017.8	3.2
EMPLOYEE RETIREMENT	3 423.7	3 361.9	61.8	315.2	299.7	15.5	517.7	514.5	3.2
OTHER	1 634.3	1 634.3	-	213.5	213.5	-	503.2	503.2	-
LIQUOR STORE REVENUE	315.7	315.7	-	-	-	-	146.6	146.6	-
UTILITY REVENUE	816.0	-	816.0	457.0	120.0	337.0	351.1	-	351.1

Item	Pennsylvania			Rhode Island			South Carolina		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]30 311.1	18 985.1	[1]15 652.3	[1]2 726.4	1 987.0	[1]1 010.3	[1]7 124.9	5 016.9	[1]3 016.0
GENERAL REVENUE, TOTAL	[1]25 136.8	15 327.7	[1]14 135.4	[1]2 375.0	1 682.7	[1]963.2	[1]5 755.0	3 969.2	[1]2 693.9
INTERGOVERNMENTAL REVENUE, TOTAL	4 652.7	3 702.7	5 276.3	487.9	419.8	339.1	1 109.4	937.1	1 080.3
FROM FEDERAL GOVERNMENT	4 652.7	3 628.8	1 023.9	487.9	403.2	84.7	1 109.4	917.3	192.1
PUBLIC WELFARE	1 946.5	1 946.5	-	216.1	216.1	-	351.2	351.2	-
EDUCATION	658.5	564.5	94.0	68.2	64.1	4.1	226.4	216.5	9.9
GENERAL REVENUE SHARING	223.9	-	223.9	20.0	.	20.0	71.5	-	71.5
OTHER	1 823.8	1 117.9	706.0	183.7	123.1	60.6	460.3	349.6	110.7
FROM STATE GOVERNMENTS	([1])	-	4 252.4	([1])	-	254.4	([1])	-	888.3
EDUCATION	-	-	2 920.4	-	-	193.8	-	-	752.5
PUBLIC WELFARE	-	-	366.7	-	-	23.2	-	-	1.4
OTHER	-	-	965.3	-	-	37.4	-	-	134.4
FROM LOCAL GOVERNMENTS	([1])	73.9	([1])	([1])	16.6	([1])	([1])	19.8	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	20 484.1	11 625.0	8 859.1	1 887.1	1 262.9	624.1	4 645.7	3 032.1	1 613.5
TAXES	15 573.2	9 600.2	5 973.1	1 349.6	810.0	539.7	3 235.7	2 384.9	850.8
PROPERTY	4 101.6	180.6	3 921.0	540.0	6.3	533.7	792.2	8.9	783.3
GENERAL SALES	2 720.6	2 720.6	-	247.8	247.8	-	798.9	798.9	-
MOTOR FUELS	598.5	598.5	-	45.4	45.4	-	237.4	237.4	-
MOTOR VEHICLE LICENSE	360.3	360.2	-	22.3	22.3	-	45.7	45.7	-
INCOME-INDIVIDUAL AND CORPORATION	4 746.5	3 402.2	1 344.4	344.4	344.4	-	954.8	954.8	-
OTHER	3 045.7	2 338.0	707.7	149.8	143.8	6.0	406.7	339.2	67.5
CURRENT CHARGES	2 329.0	972.9	1 356.1	234.4	182.4	52.0	966.9	405.0	561.9
EDUCATION	867.6	534.7	332.9	78.3	75.3	2.9	319.4	236.9	82.5
HOSPITALS	236.8	223.3	13.5	85.2	85.2	-	411.2	94.8	316.4
OTHER	1 224.6	214.9	1 009.7	70.9	21.9	49.1	236.3	73.4	162.9
MISCELLANEOUS REVENUE	2 581.8	1 051.9	1 529.9	303.0	270.6	32.4	443.1	242.2	200.9
INTEREST EARNINGS	1 013.0	311.2	701.8	203.3	186.1	17.2	293.7	202.5	91.1
OTHER	1 568.9	740.7	828.2	99.7	84.5	15.2	149.4	39.7	109.7
INSURANCE TRUST REVENUE, TOTAL	3 379.6	3 071.6	308.0	313.3	296.7	16.6	693.2	690.0	3.2
EMPLOYEE RETIREMENT	2 007.5	1 699.5	308.0	160.2	143.6	16.6	527.9	524.7	3.2
OTHER	1 372.1	1 372.1	-	153.1	153.1	-	165.3	165.3	-
LIQUOR STORE REVENUE	585.8	585.8	-	-	-	-	-	-	-
UTILITY REVENUE	1 208.9	-	1 208.9	38.1	7.6	30.6	676.7	357.7	319.0

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—Continued

(Millions of dollars)

Item	South Dakota			Tennessee			Texas		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]1 766.5	999.4	[1]929.9	[1]11 252.4	5 334.6	[1]7 040.0	[1]36 560.5	18 911.7	[1]23 010.6
GENERAL REVENUE, TOTAL	[1]1 565.4	898.4	[1]829.9	[1]7 872.0	4 617.3	[1]4 376.9	[1]30 931.3	16 429.0	[1]19 864.1
INTERGOVERNMENTAL REVENUE, TOTAL	360.1	296.1	226.8	1 845.6	1 494.6	1 473.2	4 389.1	3 470.5	6 280.4
FROM FEDERAL GOVERNMENT	360.1	289.1	71.0	1 845.6	1 462.9	382.8	4 389.1	3 459.9	929.2
PUBLIC WELFARE	96.6	96.5	-	554.0	553.2	.8	1 310.7	1 307.2	3.5
EDUCATION	70.8	49.2	21.6	306.1	285.7	20.4	1 020.8	905.8	115.0
GENERAL REVENUE SHARING	14.9	-	14.9	85.2	-	85.2	243.4	-	243.4
OTHER	177.8	143.3	34.5	900.4	624.0	276.4	1 814.2	1 246.9	567.3
FROM STATE GOVERNMENTS	([1])	-	155.8	([1])	-	1 090.4	([1])	-	5 351.2
EDUCATION	-	-	123.0	-	-	748.7	-	-	4 913.0
PUBLIC WELFARE	-	-	.3	-	-	4.2	-	-	41.0
OTHER	-	-	32.5	-	-	337.6	-	-	397.3
FROM LOCAL GOVERNMENTS	([1])	7.0	([1])	([1])	31.7	([1])	([1])	10.6	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	1 205.3	602.3	603.0	6 026.4	3 122.7	2 903.7	26 542.2	12 958.5	13 583.7
TAXES	690.8	358.8	332.0	4 142.1	2 511.6	1 630.4	17 833.8	9 829.2	8 004.7
PROPERTY	286.9	-	286.9	1 003.4	-	1 003.4	6 681.0	-	6 681.0
GENERAL SALES	208.2	179.2	29.1	1 801.1	1 356.7	444.4	4 546.0	3 803.5	742.5
MOTOR FUELS	57.6	57.6	-	290.2	290.0	.1	515.5	515.5	-
MOTOR VEHICLE LICENSE	23.9	14.6	9.3	143.3	114.7	28.6	436.0	348.9	87.1
INCOME-INDIVIDUAL AND CORPORATION	17.9	17.9	-	281.0	281.0	-	-	-	-
OTHER	96.3	89.6	6.7	623.1	469.2	153.9	3 655.4	5 161.3	494.1
CURRENT CHARGES	176.1	111.7	64.4	1 304.6	421.3	883.3	4 285.4	1 199.1	3 086.3
EDUCATION	72.5	60.1	12.4	345.5	275.0	70.5	1 459.1	898.5	560.6
HOSPITALS	15.3	2.2	13.1	563.1	98.7	464.4	1 205.2	223.4	981.8
OTHER	88.3	49.4	38.9	396.1	47.6	348.4	1 621.1	77.1	1 543.9
MISCELLANEOUS REVENUE	338.5	131.8	206.7	579.7	189.8	389.9	4 422.9	1 930.3	2 492.7
INTEREST EARNINGS	146.8	118.7	28.1	359.2	140.2	219.0	1 820.5	809.5	1 011.0
OTHER	191.7	13.1	178.6	220.5	49.6	170.9	2 602.5	1 120.8	1 481.7
INSURANCE TRUST REVENUE, TOTAL	104.6	101.0	3.6	852.9	717.3	135.6	2 728.4	2 482.7	245.7
EMPLOYEE RETIREMENT	81.6	78.0	3.6	539.0	403.4	135.6	2 012.1	1 766.3	245.7
OTHER	23.0	23.0	-	313.9	313.9	-	716.3	716.3	-
LIQUOR STORE REVENUE	21.2	-	21.2	-	-	-	-	-	-
UTILITY REVENUE	75.3	-	75.3	2 527.5	-	2 527.5	2 900.8	-	2 900.8

Item	Utah			Vermont			Virginia		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
REVENUE, TOTAL	[1]4 604.8	2 876.9	[1]2 351.3	[1]1 386.7	992.3	[1]507.4	[1]12 809.8	8 170.6	[1]6 605.6
GENERAL REVENUE, TOTAL	[1]3 693.8	2 325.4	[1]1 991.9	[1]1 221.2	886.4	[1]447.9	[1]11 002.0	7 034.9	[1]5 933.5
INTERGOVERNMENTAL REVENUE, TOTAL	760.0	603.1	720.3	304.2	280.5	136.7	1 765.6	1 529.9	2 202.1
FROM FEDERAL GOVERNMENT	760.0	646.3	113.7	304.2	276.6	27.6	1 765.6	1 451.0	314.6
PUBLIC WELFARE	195.0	193.7	1.3	125.0	125.0	-	590.7	590.6	-
EDUCATION	152.6	143.4	9.2	42.7	42.4	.3	408.6	355.5	53.1
GENERAL REVENUE SHARING	34.9	-	34.9	12.6	-	12.6	99.6	-	99.6
OTHER	377.5	309.2	68.3	123.9	109.3	14.6	666.8	504.8	161.9
FROM STATE GOVERNMENTS	([1])	-	606.7	([1])	-	109.2	([1])	-	1 887.5
EDUCATION	-	-	530.2	-	-	87.7	-	-	1 352.2
PUBLIC WELFARE	-	-	1.5	-	-	-	-	-	157.2
OTHER	-	-	75.0	-	-	21.5	-	-	378.0
FROM LOCAL GOVERNMENTS	([1])	16.8	([1])	([1])	3.8	([1])	([1])	78.9	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	2 933.9	1 662.3	1 271.5	917.0	605.9	311.1	9 236.4	5 505.0	3 731.5
TAXES	1 872.2	1 196.7	675.6	673.9	413.0	260.9	6 820.6	4 064.4	2 756.2
PROPERTY	522.7	.4	522.3	259.6	.6	259.0	1 935.9	31.3	1 904.5
GENERAL SALES	630.9	529.1	101.8	81.1	81.1	-	1 119.4	833.0	286.4
MOTOR FUELS	87.9	87.9	-	37.0	37.0	-	325.0	325.0	-
MOTOR VEHICLE LICENSE	29.5	29.5	-	26.4	26.4	-	233.7	177.6	56.1
INCOME-INDIVIDUAL AND CORPORATION	431.1	431.1	-	154.8	154.8	-	2 003.4	2 003.4	-
OTHER	170.1	118.7	51.4	115.0	113.1	1.9	1 203.1	694.0	509.1
CURRENT CHARGES	451.0	266.8	184.2	133.1	105.5	27.7	1 651.2	1 021.4	629.8
EDUCATION	195.9	166.0	30.0	100.5	93.5	7.0	552.5	459.2	93.3
HOSPITALS	92.2	77.1	15.1	1.2	1.2	-	545.8	458.3	87.5
OTHER	162.8	23.7	139.1	31.4	10.8	20.6	552.8	103.9	448.9
MISCELLANEOUS REVENUE	610.6	198.8	411.8	110.0	87.4	22.6	764.7	419.2	345.5
INTEREST EARNINGS	409.0	123.5	285.5	62.0	50.2	11.8	514.6	327.0	187.6
OTHER	201.6	75.3	126.3	48.0	37.2	10.8	250.1	92.2	157.9
INSURANCE TRUST REVENUE, TOTAL	484.7	484.7	-	78.8	77.3	1.5	1 033.4	896.1	137.3
EMPLOYEE RETIREMENT	319.3	319.3	-	43.2	41.7	1.5	764.7	627.4	137.3
OTHER	165.3	165.3	-	35.6	35.6	-	268.7	268.7	-
LIQUOR STORE REVENUE	66.8	66.8	-	28.7	28.7	-	239.5	239.5	-
UTILITY REVENUE	359.5	-	359.5	58.0	-	58.0	534.8	-	534.8

See footnotes at end of table.

Table 5. Revenue of State and Local Governments by Source and Level of Government, by States: 1983-84—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
REVENUE, TOTAL	[1]14 534.5	8 832.9	[1]8 308.8	[1]4 588.5	3 546.8	[1]1 741.8	[1]13 933.1	9 571.6	[1]7 370.7	[1]2 805.9	1 802.2	[1]1 469.6
GENERAL REVENUE, TOTAL	[1]10 299.6	6 800.5	[1]6 106.3	[1]3 766.4	2 784.7	[1]1 681.8	[1]11 779.8	7 934.7	[1]6 854.3	[1]2 526.3	1 569.2	[1]1 423.1
INTERGOVERNMENTAL REVENUE, TOTAL	1 614.0	1 424.0	2 797.2	790.4	685.0	805.5	2 020.3	1 805.3	3 224.2	469.7	432.5	503.2
FROM FEDERAL GOVERNMENT	1 614.0	1 304.9	309.1	790.4	680.8	109.6	2 020.3	1 760.0	260.4	469.7	425.7	44.0
PUBLIC WELFARE	411.1	411.1	-	219.2	219.2	-	959.8	953.6	6.2	52.0	52.0	-
EDUCATION	340.8	321.2	19.7	140.3	138.1	2.2	313.3	296.0	17.3	33.8	29.6	4.2
GENERAL REVENUE SHARING	67.0	-	67.0	42.8	-	42.8	98.2	-	98.2	13.3	-	13.3
OTHER	795.0	572.7	222.3	388.1	323.5	64.7	649.1	510.4	138.7	370.7	344.1	26.6
FROM STATE GOVERNMENTS	([1])	-	2 488.2	([1])	-	695.8	([1])	-	2 963.9	([1])	-	459.2
EDUCATION	-	-	1 881.9	-	-	657.2	-	-	1 355.0	-	-	271.0
PUBLIC WELFARE	-	-	25.7	-	-	-	-	-	217.0	-	-	1.8
OTHER	-	-	580.6	-	-	38.7	-	-	1 391.8	-	-	186.4
FROM LOCAL GOVERNMENTS	([1])	119.0	([1])	([1])	4.3	([1])	([1])	45.4	([1])	([1])	6.8	([1])
GENERAL REVENUE FROM OWN SOURCES, TOTAL	8 685.6	5 376.5	3 309.0	2 976.0	2 099.7	876.3	9 759.4	6 129.4	3 630.0	2 056.6	1 136.7	919.9
TAXES	6 160.0	4 542.3	1 617.7	2 173.0	1 713.8	459.1	7 414.6	5 116.2	2 298.3	1 279.7	801.5	478.1
PROPERTY	1 716.1	690.6	1 025.5	373.4	1.4	372.1	2 429.2	168.3	2 260.9	561.9	122.9	439.0
GENERAL SALES	3 025.6	2 725.5	300.1	786.7	786.7	-	1 374.6	1 374.6	-	208.2	177.1	31.1
MOTOR FUELS	338.6	338.6	-	159.6	159.6	-	343.9	343.9	-	36.5	36.5	-
MOTOR VEHICLE LICENSE	128.2	121.1	7.2	62.9	62.3	.5	121.5	121.5	-	38.0	38.0	-
INCOME-INDIVIDUAL AND CORPORATION	-	-	-	486.9	486.9	-	2 575.4	2 575.4	-	-	-	-
OTHER	951.4	666.5	284.9	303.5	216.9	86.6	569.9	532.5	37.4	435.2	427.1	8.1
CURRENT CHARGES	1 444.0	450.8	993.2	498.6	255.9	242.7	1 629.1	653.0	976.1	251.3	51.1	200.2
EDUCATION	482.6	357.7	124.9	160.3	141.5	18.8	618.3	419.9	198.4	70.3	37.6	32.8
HOSPITALS	269.3	9.1	260.1	169.7	58.5	111.2	347.8	183.9	163.8	130.4	3.1	127.3
OTHER	692.2	84.0	608.2	168.6	55.8	112.8	663.1	49.2	613.9	50.6	10.5	40.1
MISCELLANEOUS REVENUE	1 081.5	383.4	698.1	304.4	130.0	174.4	715.7	360.2	355.6	525.6	284.0	241.6
INTEREST EARNINGS	537.7	115.2	422.4	186.9	109.7	77.2	421.6	239.2	182.4	245.5	198.0	47.5
OTHER	543.9	268.2	275.7	117.6	20.4	97.2	294.2	121.0	173.2	280.1	86.0	194.1
INSURANCE TRUST REVENUE, TOTAL	1 882.2	1 816.3	65.9	704.2	697.9	6.2	1 778.6	1 636.9	141.7	203.8	202.0	1.9
EMPLOYEE RETIREMENT	824.8	758.9	65.9	171.8	165.6	6.2	1 373.9	1 232.1	141.7	110.3	108.4	1.9
OTHER	1 057.4	1 057.4	-	532.3	532.3	-	404.7	404.7	-	93.6	93.6	-
LIQUOR STORE REVENUE	216.1	216.1	-	64.2	64.2	-	.1	-	.1	31.1	31.1	-
UTILITY REVENUE	2 136.7	-	2 136.7	53.8	-	53.8	374.6	-	374.6	44.6	-	44.6

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.

[1] Duplicative transactions between levels of government are excluded.

Table 6. Federal General Revenue Sharing Receipts of Local Governments, by States: 1983-84

(Amounts in thousands of dollars)

State	Amount	Per capita
UNITED STATES, TOTAL	4 540 547	19.23
ALABAMA	80 116	20.08
ALASKA	38 033	76.07
ARIZONA	51 732	16.94
ARKANSAS	46 164	19.65
CALIFORNIA	524 095	20.45
COLORADO	53 662	16.89
CONNECTICUT	54 062	17.14
DELAWARE	13 436	21.92
DISTRICT OF COLUMBIA	17 932	28.78
FLORIDA	170 950	15.57
GEORGIA	108 559	18.60
HAWAII	21 575	20.77
IDAHO	17 842	17.82
ILLINOIS	207 526	18.03
INDIANA	82 695	15.04
IOWA	53 214	18.29
KANSAS	39 379	16.15
KENTUCKY	76 116	20.44
LOUISIANA	91 289	20.46
MAINE	28 652	24.79
MARYLAND	88 300	20.30
MASSACHUSETTS	134 398	23.18
MICHIGAN	167 791	18.49
MINNESOTA	82 724	20.12
MISSISSIPPI	62 647	24.11
MISSOURI	78 141	15.60
MONTANA	18 275	22.18
NEBRASKA	29 426	18.32
NEVADA	14 547	15.97
NEW HAMPSHIRE	14 731	15.08
NEW JERSEY	138 830	18.47
NEW MEXICO	32 469	22.80
NEW YORK	461 353	26.01
NORTH CAROLINA	121 154	19.65
NORTH DAKOTA	13 311	19.40
OHIO	164 671	15.32
OKLAHOMA	58 720	17.80
OREGON	53 660	20.07
PENNSYLVANIA	223 925	18.82
RHODE ISLAND	19 982	20.77
SOUTH CAROLINA	71 485	21.66
SOUTH DAKOTA	14 937	21.16
TENNESSEE	85 186	18.06
TEXAS	243 429	15.22
UTAH	34 925	21.14
VERMONT	12 601	23.78
VIRGINIA	99 556	17.66
WASHINGTON	67 037	15.41
WEST VIRGINIA	42 824	21.94
WISCONSIN	98 202	20.60
WYOMING	13 281	25.99

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

Table 7. Federal Government Revenue in Detail for Selected Categories: 1983-84

(Millions of dollars)

Item	Amount
GENERAL REVENUE FROM OWN SOURCES (AS SHOWN FOR PARTICULAR SOURCES IN TABLE 4)--	
SELECTIVE SALES AND GROSS RECEIPTS TAXES:	
PUBLIC UTILITIES SALES AND GROSS RECEIPTS TAXES	4 492
AIR TRANSPORTATION	2 457
TELEPHONE	2 035
OTHER SELECTIVE SALES AND GROSS RECEIPTS TAXES[1]	12 745
PROCEEDS OF CRUDE OIL WINDFALL PROFIT TAX ACT OF 1980	6 176
MOTOR VEHICLES, CHASSIS, BODIES, ETC.	933
TIRES, INNER TUBES, AND TREAD RUBBER	423
CURRENT CHARGES	64 318
NATURAL RESOURCES	22 565
COMMODITY CREDIT CORPORATION--SALE OF AGRICULTURAL PRODUCTS	10 339
GENERAL REVENUE FROM OWN SOURCES (AS SHOWN FOR PARTICULAR SOURCES IN TABLE 4)--CONTINUED	
CURRENT CHARGES--CONTINUED	
NATURAL RESOURCES--CONTINUED	
TENNESSEE VALLEY AUTHORITY--WATER POWER AND OTHER	3 963
DEPARTMENT OF INTERIOR--ENERGY SALES	2 611
MINERAL ORE AND PRODUCT SALES	1 580
TIMBER SALES	467
ALL OTHER RESOURCE CHARGES	3 605
MISCELLANEOUS GENERAL REVENUE	50 367
INTEREST EARNINGS	23 619
FEDERAL RESERVE SYSTEM--EARNINGS	15 684
CONTINENTAL SHELF LANDS--LEASE AND ROYALTY REVENUES	6 694
OTHER	4 370

[1]Includes amounts for categories not separately shown.

Table 8. State and Local Government General Revenue by Origin and Allocation, and Level of Government: 1983-84

(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	542 846.7	97 052.5	249 290.4	196 503.9	17.9	45.9	36.2	[1]224 920.7	317 926.1	41.4	58.6
ALABAMA	7 703.8	1 540.6	4 004.9	2 158.3	20.0	52.0	28.0	4 136.2	3 567.6	53.7	46.3
ALASKA	5 996.7	492.9	4 612.5	891.3	8.2	76.9	14.9	4 186.8	1 809.9	69.8	30.2
ARIZONA	6 394.0	859.0	3 080.0	2 455.0	13.4	48.2	38.4	2 165.8	4 228.2	33.9	66.1
ARKANSAS	3 798.2	876.8	1 870.6	1 050.7	23.1	49.2	27.7	1 890.9	1 907.2	49.8	50.2
CALIFORNIA	65 108.0	12 171.5	30 315.4	22 621.1	18.7	46.6	34.7	21 698.0	43 410.0	33.3	66.7
COLORADO	7 441.9	1 160.2	2 895.0	3 386.8	15.6	38.9	45.5	2 604.5	4 837.4	35.0	65.0
CONNECTICUT	7 654.7	1 138.0	3 973.6	2 543.1	14.9	51.9	33.2	4 114.5	3 540.2	53.8	46.2
DELAWARE	1 678.0	295.6	1 092.8	289.6	17.6	65.1	17.3	1 074.6	603.4	64.0	36.0
DISTRICT OF COLUMBIA	2 949.7	1 253.8	(X)	1 695.9	42.5	(X)	57.5	(X)	2 949.7	-	100.0
FLORIDA	20 283.9	2 938.1	8 220.7	9 125.0	14.5	40.5	45.0	5 855.3	14 428.6	28.9	71.1
GEORGIA	11 741.4	2 444.4	4 592.9	4 704.1	20.8	39.1	40.1	4 629.9	7 111.4	39.4	60.6
HAWAII	2 628.8	510.3	1 670.8	447.7	19.4	63.6	17.0	2 050.6	578.2	78.0	22.0
IDAHO	1 770.6	364.0	881.3	525.3	20.6	49.8	29.7	818.2	952.4	46.2	53.8
ILLINOIS	25 715.8	4 796.7	10 670.5	10 248.6	18.7	41.5	39.9	10 501.2	15 214.7	40.8	59.2
INDIANA	10 301.3	1 775.7	5 078.6	3 447.0	17.2	49.3	33.5	4 348.6	5 952.7	42.2	57.8
IOWA	6 217.2	1 046.8	2 824.8	2 345.7	16.8	45.4	37.7	2 448.4	3 768.9	39.4	60.6
KANSAS	5 336.1	802.9	2 234.8	2 298.3	15.0	41.9	43.1	2 147.2	3 188.9	40.2	59.8
KENTUCKY	6 577.7	1 479.0	3 542.1	1 556.7	22.5	53.9	23.7	3 587.1	2 990.7	54.5	45.5
LOUISIANA	9 861.1	1 798.8	4 643.8	3 418.5	18.2	47.1	34.7	4 433.1	5 428.0	45.0	55.0
MAINE	2 360.2	533.6	1 171.3	655.4	22.6	49.6	27.8	1 321.3	1 038.9	56.0	44.0
MARYLAND	10 499.0	1 710.8	5 148.6	3 639.6	16.3	49.0	34.7	4 937.6	5 561.3	47.0	53.0
MASSACHUSETTS	14 117.8	2 904.0	7 042.5	4 171.3	20.6	49.9	29.5	6 736.3	7 381.5	47.7	52.3
MICHIGAN	23 823.1	4 340.6	10 715.1	8 767.5	18.2	45.0	36.8	11 105.5	12 717.6	46.6	53.4
MINNESOTA	12 180.2	1 928.5	6 178.6	4 073.1	15.8	50.7	33.4	4 985.5	7 194.7	40.9	59.1
MISSISSIPPI	4 575.1	1 059.8	2 164.8	1 350.6	23.2	47.3	29.5	2 044.5	2 530.6	44.7	55.3
MISSOURI	8 629.6	1 630.7	3 784.8	3 214.1	18.9	43.9	37.2	3 823.4	4 806.2	44.3	55.7
MONTANA	2 139.9	446.7	845.9	847.2	20.9	39.5	39.6	951.5	1 188.3	44.5	55.5
NEBRASKA	3 539.5	559.8	1 425.0	1 547.6	15.8	40.3	43.8	1 496.1	2 036.3	42.4	57.6
NEVADA	2 155.5	298.4	1 007.2	849.9	13.8	46.7	39.4	756.9	1 398.5	35.1	64.9
NEW HAMPSHIRE	1 786.5	331.3	711.3	743.9	18.5	39.8	41.6	893.0	893.5	50.0	50.0
NEW JERSEY	18 926.3	2 790.0	9 479.5	6 656.9	14.7	50.1	35.2	8 221.6	10 704.8	43.4	56.6
NEW MEXICO	4 341.0	653.4	2 413.5	1 274.1	15.1	55.6	29.4	2 002.8	2 338.2	46.1	53.9
NEW YORK	58 496.4	10 937.7	22 499.1	25 059.6	18.7	38.5	42.8	21 043.5	37 452.9	36.0	64.0
NORTH CAROLINA	10 790.9	2 130.5	5 599.1	3 061.3	19.7	51.9	28.4	4 969.9	5 821.0	46.1	53.9
NORTH DAKOTA	1 849.4	376.1	1 061.8	411.5	20.3	57.4	22.3	1 061.8	787.6	57.4	42.6
OHIO	22 267.8	3 745.9	10 354.6	8 167.3	16.8	46.5	36.7	8 874.8	13 392.9	39.9	60.1
OKLAHOMA	6 688.3	1 092.5	3 529.0	2 066.7	16.3	52.8	30.9	3 190.3	3 498.0	47.7	52.3
OREGON	6 603.5	1 268.1	2 834.5	2 500.9	19.2	42.9	37.9	2 756.0	3 847.5	41.7	58.3
PENNSYLVANIA	25 136.8	4 652.7	11 625.0	8 859.1	18.5	46.2	35.2	11 075.3	14 061.5	44.1	55.9
RHODE ISLAND	2 375.0	487.9	1 262.9	624.1	20.5	53.2	26.3	1 428.3	946.7	60.1	39.9
SOUTH CAROLINA	5 755.0	1 109.4	3 032.1	1 613.5	19.3	52.7	28.0	3 080.9	2 674.1	53.5	46.5
SOUTH DAKOTA	1 565.4	360.1	602.3	603.0	23.0	38.5	38.5	742.6	822.8	47.4	52.6
TENNESSEE	7 879.0	1 845.6	3 122.7	2 903.7	23.4	39.7	36.9	3 526.9	4 345.1	44.8	55.2
TEXAS	30 931.3	4 389.1	12 958.5	13 583.7	14.2	41.9	43.9	11 077.8	19 853.5	35.8	64.2
UTAH	3 693.8	760.0	1 662.3	1 271.5	20.6	45.0	34.4	1 718.8	1 975.1	46.5	53.5
VERMONT	1 221.2	304.2	605.9	311.1	24.9	49.6	25.5	777.2	444.0	63.6	36.4
VIRGINIA	11 009.0	1 765.6	5 505.0	3 731.5	16.0	50.0	33.9	5 147.5	5 854.6	46.8	53.2
WASHINGTON	10 299.6	1 614.0	5 376.5	3 309.0	15.7	52.2	32.1	4 312.3	5 987.2	41.9	58.1
WEST VIRGINIA	3 766.4	790.4	2 099.7	876.3	21.0	55.7	23.3	2 088.9	1 677.5	55.5	44.5
WISCONSIN	11 779.8	2 020.3	6 129.4	3 630.0	17.2	52.0	30.8	4 970.9	6 808.9	42.2	57.8
WYOMING	2 526.3	469.7	1 136.7	919.9	18.6	45.0	36.4	1 110.0	1 416.3	43.9	56.1

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

X Not applicable.

[1]Data not adjusted for Federal receipts of $1,595 million from State governments, mainly for Supplemental Security Income Program.

Table 9. Governmental Expenditure by Level of Government: 1983-84

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	[1] 1 428 027	928 188	[1] 600 576	351 445	[1] 359 378	[1] 6 046.91	3 930.37	[1] 2 543.11
INTERGOVERNMENTAL EXPENDITURE	([1])	99 015	[1] 1 722	108 373	[1] 3 597	([1])	419.27	[1] 7.29
TO FEDERAL GOVERNMENT	([1])	-	1 722	1 722	-	([1])	-	7.29
TO STATE GOVERNMENTS	([1])	74 330	([1])	-	3 597	([1])	314.75	([1])
TO LOCAL GOVERNMENTS	([1])	24 685	([1])	106 651	([1])	([1])	104.53	([1])
DIRECT EXPENDITURE	1 428 027	829 173	598 854	243 072	355 781	6 046.91	3 511.09	2 535.82
BY TYPE:								
GENERAL EXPENDITURE	1 068 315	565 031	503 284	201 310	301 974	4 523.73	2 392.60	2 131.13
UTILITY EXPENDITURE	52 321	-	52 321	4 817	47 504	221.55	-	221.55
LIQUOR STORES EXPENDITURE	2 741	-	2 741	2 313	427	11.61	-	11.61
INSURANCE TRUST EXPENDITURES	304 650	264 142	40 508	34 632	5 876	1 290.03	1 118.50	171.53
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	758 383	324 919	433 464	156 734	276 730	3 211.34	1 375.85	1 835.48
CAPITAL OUTLAY	143 204	72 456	70 748	25 583	45 166	606.39	306.81	299.58
CONSTRUCTION	63 383	9 387	53 996	19 671	34 326	268.39	39.75	228.64
EQUIPMENT, LAND, AND EXISTING STRUCTURES	79 821	63 069	16 752	5 912	10 840	338.00	267.06	70.94
ASSISTANCE AND SUBSIDIES	78 141	58 447	19 694	12 386	7 308	330.88	247.49	83.39
INTEREST ON DEBT	143 648	109 209	34 439	13 738	20 701	608.27	462.44	145.83
INSURANCE BENEFITS AND REPAYMENTS	304 650	264 142	40 508	34 632	5 876	1 290.03	1 118.50	171.53
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	330 439	[2] 111 173	219 266	65 196	154 070	1 399.23	470.76	928.47

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] Net of duplicative intergovernmental transactions.
[2] Includes pay and allowances for military personnel, amounting to $61,803 million.

Table 10. Governmental General Expenditure (Direct and Intergovernmental) by Function and Level of Government: 1983-84

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS	1 068 315	664 046	309 684	305 570	100.0	100.0	100.0	100.0
DIRECT	1 068 315	565 031	201 310	301 974	100.0	85.1	65.0	98.8
INTERGOVERNMENTAL	(1)	99 015	108 373	3 597	-	14.9	35.0	1.2
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	248 040	248 040	-	-	23.2	37.4	-	-
POSTAL SERVICE	26 619	26 619	-	-	2.5	4.0	-	-
GENERAL REVENUE SHARING	7	[2]4 574	-	-	-	.7	-	-
SPACE RESEARCH AND TECHNOLOGY	7 203	7 203	-	-	.7	1.1	-	-
EDUCATION	188 604	26 104	116 058	127 769	17.7	3.9	37.5	41.8
DIRECT	188 604	12 496	48 573	127 535	17.7	1.9	15.7	41.7
INTERGOVERNMENTAL	(1)	13 608	67 485	234	-	2.0	21.8	.1
HIGHWAYS	40 308	10 996	28 937	16 295	3.8	1.7	9.3	5.3
DIRECT	40 308	792	23 250	16 266	3.8	.1	7.5	5.3
INTERGOVERNMENTAL	(1)	10 204	5 687	29	-	1.5	1.8	-
PUBLIC WELFARE	88 424	63 769	62 749	16 772	8.3	9.6	20.3	5.5
DIRECT	88 424	23 715	49 122	15 586	8.3	3.6	15.9	5.1
INTERGOVERNMENTAL	(1)	40 054	13 628	1 184	-	6.0	4.4	.4
HEALTH AND HOSPITALS	59 385	17 036	24 982	25 268	5.6	2.6	8.1	8.3
DIRECT	59 385	12 966	21 567	24 852	5.6	2.0	7.0	8.1
INTERGOVERNMENTAL	(1)	4 070	3 415	416	-	.6	1.1	.1
NATURAL RESOURCES	65 297	60 504	5 945	1 778	6.1	9.1	1.9	.6
DIRECT	65 297	57 876	5 662	1 759	6.1	8.7	1.8	.6
INTERGOVERNMENTAL	(1)	2 628	282	19	-	.4	.1	-
HOUSING AND URBAN RENEWAL	17 608	17 142	1 306	8 469	1.6	2.6	.4	2.8
DIRECT	17 608	8 325	818	8 465	1.6	1.3	.3	2.8
INTERGOVERNMENTAL	(1)	8 817	488	4	-	1.3	.2	-
AIR TRANSPORTATION	6 663	3 774	520	3 200	.6	.6	.2	1.0
DIRECT	6 663	3 079	386	3 199	.6	.5	.1	1.0
INTERGOVERNMENTAL	(1)	695	134	1	-	.1	-	-
SOCIAL INSURANCE ADMINISTRATION	6 123	5 906	2 546	10	.6	.9	.8	-
DIRECT	6 123	3 567	2 546	10	.6	.5	.8	-
INTERGOVERNMENTAL	(1)	2 339	-	-	-	.4	-	-
INTEREST ON GENERAL DEBT	137 905	109 209	13 137	15 559	12.9	16.4	4.2	5.1
OTHER AND COMBINED	176 129	63 170	53 505	90 450	16.5	9.5	17.3	29.6
DIRECT	176 129	51 137	36 250	88 741	16.5	7.7	11.7	29.0
INTERGOVERNMENTAL	(1)	12 033	17 254	1 708	-	1.8	5.6	.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.
[1]Duplicative transactions between levels of governments are excluded.
[2]Federal General Revenue Sharing payments to local governments amount to $4,567 million. Administration expenditure was $7 million.

Table 11. Governmental Direct General Expenditure, by Function and Level of Government: 1983-84

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	1 068 315	565 031	503 284	201 310	301 974	4 523.73	2 392.60	2 131.13
SELECTED FEDERAL PROGRAMS:								
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	248 040	248 040	-	-	-	1 050.31	1 050.31	-
POSTAL SERVICE	26 619	26 619	-	-	-	112.72	112.72	-
SPACE RESEARCH AND TECHNOLOGY	7 203	7 203	-	-	-	30.50	30.50	-
EDUCATION SERVICES:								
EDUCATION	188 604	12 496	176 108	48 573	127 535	798.63	52.91	745.72
LOCAL SCHOOLS	120 896	-	120 896	958	119 938	511.93	-	511.93
INSTITUTIONS OF HIGHER EDUCATION	47 613	-	47 613	40 016	7 597	201.61	-	201.61
OTHER	20 095	12 496	7 599	7 599	-	85.09	52.91	32.18
LIBRARIES	2 711	298	2 413	198	2 214	11.48	1.26	10.22
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	88 424	23 715	64 709	49 122	15 588	374.43	100.42	274.01
CATEGORICAL CASH ASSISTANCE	23 914	9 468	14 446	8 297	6 149	101.26	40.09	61.17
OTHER CASH ASSISTANCE	2 313	-	2 313	1 154	1 159	9.80	-	9.80
OTHER PUBLIC WELFARE	62 197	14 247	47 950	39 671	8 280	263.37	60.33	203.04
HOSPITALS	41 247	7 105	34 142	15 227	18 916	174.66	30.09	144.57
HEALTH	18 138	5 861	12 277	6 340	5 936	76.80	24.82	51.98
SOCIAL INSURANCE ADMINISTRATION	6 123	3 567	2 556	2 546	10	25.93	15.10	10.82
VETERANS' SERVICES	16 119	16 020	99	99	-	68.25	67.84	.42
TRANSPORTATION:								
HIGHWAYS	40 308	792	39 516	23 250	16 266	170.68	3.35	167.33
AIR TRANSPORTATION	6 663	3 079	3 584	386	3 199	28.22	13.04	15.18
WATER TRANSPORT AND TERMINALS	3 140	1 811	1 329	402	928	13.30	7.67	5.63
PARKING FACILITIES	484	-	484	-	484	2.05	-	2.05
PUBLIC SAFETY:								
POLICE PROTECTION	21 354	2 092	19 262	2 793	16 469	90.42	8.86	81.56
FIRE PROTECTION	8 202	-	8 202	-	8 202	34.73	-	34.73
CORRECTION	11 769	681	11 088	7 161	3 927	49.83	2.88	46.95
PROTECTIVE INSPECTION AND REGULATION	3 233	-	3 233	2 229	1 004	13.69	-	13.69
ENVIRONMENT AND HOUSING:								
NATURAL RESOURCES	65 297	57 876	7 421	5 662	1 759	276.50	245.07	31.42
SEWERAGE	11 516	-	11 516	246	11 270	48.76	-	48.76
HOUSING AND URBAN RENEWAL	17 608	8 325	9 283	818	8 465	74.56	35.25	39.31
PARKS AND RECREATION	9 882	1 539	8 343	1 388	6 956	41.85	6.52	35.33
SANITATION OTHER THAN SEWERAGE	4 710	-	4 710	-	4 710	19.94	-	19.94
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	14 258	4 756	9 502	4 428	5 074	60.38	20.14	40.24
GENERAL CONTROL	15 794	2 800	12 994	4 477	8 517	66.88	11.86	55.02
GENERAL PUBLIC BUILDINGS (STATE-LOCAL)	3 859	-	3 859	932	2 927	16.34	-	16.34
INTEREST ON GENERAL DEBT	137 905	109 209	28 696	13 137	15 559	583.95	462.44	121.51
OTHER AND UNALLOCABLE	49 105	21 147	27 958	11 899	16 059	207.93	89.55	118.39

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 12. Federal Government Expenditure in Detail for Selected Categories: 1983-84

(Dollar amounts in millions)

Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 10)--	
EDUCATION	13 608
GRANTS-IN-AID[1]	9 621
ELEMENTARY AND SECONDARY EDUCATION	3 014
HUMAN DEVELOPMENT	1 332
SCHOOL BREAKFAST AND SCHOOL LUNCH PROGRAM	824
OCCUPATIONAL, VOCATIONAL, AND ADULT EDUCATION	705
EDUCATION FOR THE HANDICAPPED	787
SCHOOL ASSISTANCE IN FEDERALLY AFFECTED AREAS	564
PAYMENTS FOR SERVICES	3 987
SCIENTIFIC RESEARCH AND DEVELOPMENT	3 804
TUITION PAYMENTS	183
PUBLIC WELFARE[1]	40 054
MEDICAL ASSISTANCE	21 141
MAINTENANCE ASSISTANCE	8 268
SOCIAL AND CHILD WELFARE SERVICES, N.E.C.	2 769
CHILD NUTRITION	2 568
LOW INCOME ENERGY ASSISTANCE	2 722
FOOD STAMP PROGRAM--ADMINISTRATION	808
CHILD SUPPORT ENFORCEMENT	484
REFUGEE ASSISTANCE	464
WORK INCENTIVES, N.E.C.	259
NUTRITIONAL SUPPORT FOR THE AGING	400
HOUSING AND URBAN RENEWAL[1]	8 817
COMMUNITY DEVELOPMENT TRAINING AND BLOCK GRANTS	3 693
LOW RENT PUBLIC HOUSING	4 548
URBAN DEVELOPMENT ACTION GRANTS	436
HEALTH AND HOSPITALS[1]	4 070
SPECIAL SUPPLEMENTAL FOOD PROGRAMS--WOMEN'S, INFANTS' AND CHILDREN'S PROGRAMS	1 506
HEALTH SERVICES ADMINISTRATION	901
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH PROGRAMS	492
NATIONAL INSTITUTES OF HEALTH	543
NATURAL RESOURCES, PARKS AND RECREATION[1]	2 759
DEPARTMENT OF ENERGY--CONSERVATION PROGRAMS	511
LAND AND WATER CONSERVATION	315
MINERAL LEASING ACT	736
OTHER AND COMBINED	11 764
LABOR AND MANPOWER, N.E.C.	3 383
WATER AND SEWERAGE FACILITIES	2 825
URBAN MASS TRANSPORTATION	3 695
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	394
AIRPORT DEVELOPMENT	695
CONTRIBUTION TO DISTRICT OF COLUMBIA	486
CIVIL DEFENSE AND DISASTER RELIEF	286
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 11)--	
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS[1]	248 040
MILITARY FUNCTIONS	229 113
ECONOMIC ASSISTANCE	6 605
ATOMIC ENERGY	6 237
FOREIGN AFFAIRS, N.E.C.	2 889
FOOD FOR FREEDOM	1 085
MILITARY ASSISTANCE	2 073
NATURAL RESOURCES, PARKS AND RECREATION[1]	59 415
SOIL, WATER, MINERAL, AND ELECTRIC ENERGY RESOURCES[1]	16 737
TENNESSEE VALLEY AUTHORITY	3 138
ENERGY PROGRAMS	11 379
STRATEGIC PETROLEUM RESERVE	2 518
ENERGY RESEARCH DEVELOPMENT ACTIVITIES	5 972
POWER MARKETING ADMINISTRATION	2 653
OTHER	236
ARMY CORPS OF ENGINEERS	1 469
SOIL CONSERVATION SERVICE	668
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 11)--CONTINUED	
NATURAL RESOURCES, PARKS AND RECREATION--CONTINUED	
STABILIZATION OF FARM PRICES AND INCOME	27 957
COMMODITY CREDIT CORPORATION	26 546
OTHER	1 411
FARM CREDIT PROGRAMS	8 035
FORESTRY	1 828
OTHER AGRICULTURAL RESOURCES[1]	1 452
AGRICULTURAL RESEARCH SERVICE	1 053
OTHER NATURAL RESOURCES[1]	1 867
NATIONAL OCEANOGRAPHIC AND ATMOSPHERIC ADMINISTRATION	1 013
EDUCATION	12 496
VETERANS' EDUCATION BENEFITS	1 229
OTHER	11 267
HOSPITALS[1]	7 105
PUBLIC HOSPITALS	6 677
VETERANS	5 845
OTHER	832
OTHER AND UNALLOCABLE	31 888
SUBSIDIZED HOUSING PROGRAMS	8 774
FEDERAL AVIATION ADMINISTRATION	3 860
REGULATION OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	4 930
LABOR AND MANPOWER, N.E.C.	1 014
UNITED STATES COAST GUARD	2 072
FEDERAL RAILROAD ADMINISTRATION	1 206
EARNED INCOME TAX CREDIT REFUNDS	1 193
ARMY CORPS OF ENGINEERS--HARBORS AND NAVIGATION	1 032
INTEREST ON INTERNAL REVENUE REFUNDS	1 301
INDIAN TRIBAL FUNDS	906
GENERAL SERVICES ADMINISTRATION--PROPERTY, RECORDS, AND FEDERAL BUILDING MANAGEMENT	910
ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	705
DEPARTMENT OF COMMERCE--BUREAU OF THE CENSUS AND OTHER PROGRAMS	552
CIVIL DEFENSE AND DISASTER RELIEF	907
FEDERAL BUREAU OF INVESTIGATION	916
WASTE TREATMENT FACILITIES	1 067
DEPARTMENT OF INTERIOR--HERITAGE CONSERVATION AND RECREATION SERVICE	307
CLAIMS, JUDGMENTS, AND RELIEF ACTS	236
EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
TOTAL	26 984
DIRECT	26 856
INTERGOVERNMENTAL	128
CLASSIFIED UNDER EDUCATION:	
DIRECT (TABLE 11)	1 229
INTERGOVERNMENTAL (TABLE 10)	4
CLASSIFIED UNDER PUBLIC WELFARE:	
DIRECT (TABLE 11)	108
INTERGOVERNMENTAL (TABLE 10)	59
CLASSIFIED UNDER HEALTH AND HOSPITALS:	
DIRECT (TABLE 11)	7 880
INTERGOVERNMENTAL (TABLE 10)	65
CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
DIRECT (TABLE 11)	16 020
CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 22)	1 619

[1]Includes amounts for categories not shown in detail.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84

(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	[1]600 575.8	351 446.0	[1]359 377.4	[1]8 299.5	5 191.1	[1]4 421.1	[1]4 958.3	3 968.6	[1]2 171.1
INTERGOVERNMENTAL EXPENDITURE	1 722.1	108 373.2	3 596.5	-	1 310.4	2.2	2.4	1 183.1	.6
TO FEDERAL GOVERNMENT	1 722.1	1 722.1	-	-	-	-	2.4	2.4	-
TO STATE GOVERNMENT	(1)	-	3 596.5	(1)	-	2.2	(1)	-	.6
TO LOCAL GOVERNMENT	(1)	106 651.1	(1)	(1)	1 310.4	(1)	(1)	1 180.7	(1)
DIRECT EXPENDITURE	598 853.6	243 072.8	355 780.9	8 299.5	3 880.7	4 418.9	4 955.9	2 785.5	2 170.4
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	503 284.0	201 310.4	301 973.6	6 940.1	3 402.4	3 537.7	4 364.7	2 449.9	1 914.7
CURRENT OPERATION	396 754.6	151 703.3	245 051.3	5 362.1	2 503.3	2 858.8	2 558.7	1 510.3	1 048.4
ASSISTANCE AND SUBSIDIES	19 694.3	12 386.1	7 308.2	150.6	150.5	.1	53.8	53.8	-
CAPITAL OUTLAY	58 138.7	24 083.7	34 054.9	995.2	542.7	452.5	1 037.8	370.8	666.9
INTEREST ON GENERAL DEBT	28 696.4	13 137.2	15 559.1	432.3	206.0	226.4	714.3	514.9	199.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	503 284.0	201 310.4	301 973.6	6 940.1	3 402.4	3 537.7	4 364.7	2 449.9	1 914.7
EDUCATION SERVICES:									
EDUCATION	176 107.6	48 572.8	127 534.8	2 599.2	1 178.6	1 420.6	1 154.7	467.8	686.9
LOCAL SCHOOLS	120 895.7	958.2	119 937.6	1 468.8	48.2	1 420.6	836.6	149.7	686.9
CAPITAL OUTLAY	7 258.0	169.6	7 088.4	168.9	40.2	128.8	206.0	19.9	186.1
INSTITUTIONS OF HIGHER EDUCATION	47 612.9	40 015.7	7 597.2	889.1	889.1	-	284.3	284.3	-
CAPITAL OUTLAY	3 854.7	3 385.1	469.7	126.3	126.3	-	55.4	55.4	-
OTHER EDUCATION	7 599.0	7 599.0	-	241.3	241.3	-	33.8	33.8	-
LIBRARIES	2 412.5	198.3	2 214.2	25.3	2.3	22.9	18.4	3.0	15.4
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	64 709.4	49 121.7	15 587.8	591.3	578.6	12.7	227.6	218.9	8.7
HEALTH AND HOSPITALS	46 419.0	21 567.0	24 852.1	1 042.0	421.9	620.1	141.8	83.6	58.3
CAPITAL OUTLAY	2 379.8	852.3	1 527.5	74.9	9.7	65.2	22.2	7.8	14.5
SOCIAL INSURANCE ADMINISTRATION	2 555.7	2 545.6	10.1	30.4	30.4	-	9.3	9.3	-
VETERANS' SERVICES	98.6	98.6	-	2.8	2.8	-	1.2	1.2	-
TRANSPORTATION:									
HIGHWAYS	39 515.8	23 249.7	16 266.0	684.8	449.3	235.6	462.4	297.9	164.5
CAPITAL OUTLAY	20 365.6	14 984.3	5 381.3	360.2	312.4	47.8	262.8	152.7	110.1
AIR TRANSPORTATION	3 584.5	385.9	3 198.5	17.3	.2	17.1	97.9	76.6	21.4
OTHER	1 813.3	401.5	1 411.8	52.7	38.1	14.6	29.8	14.5	15.3
PUBLIC SAFETY:									
POLICE PROTECTION	19 262.0	2 793.1	16 468.9	207.9	34.5	173.[illegible]	126.7	51.0	75.7
CURRENT OPERATION	18 462.5	2 622.1	15 840.4	197.9	33.2	164.7	115.0	49.3	65.7
FIRE PROTECTION	8 201.7	-	8 201.7	86.7	-	86.7	49.0	-	49.0
CURRENT OPERATION	7 707.6	-	7 707.6	82.5	-	82.5	39.4	-	39.4
CORRECTION	11 087.9	7 160.8	3 927.1	124.3	89.8	34.5	73.6	71.3	2.4
PROTECTIVE INSPECTION AND REGULATION	3 233.3	2 228.9	1 004.5	31.1	22.7	8.4	25.6	20.8	4.8
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	15 764.1	7 049.8	8 714.3	198.1	108.6	89.5	255.4	182.8	72.6
SEWERAGE	11 515.5	245.7	11 269.8	83.8	-	83.8	86.1	.2	85.8
SANITATION OTHER THAN SEWERAGE	4 709.6	-	4 709.6	73.8	-	73.8	40.3	-	40.3
HOUSING AND URBAN RENEWAL	9 283.3	817.9	8 465.4	110.3	.9	109.4	111.2	37.8	73.3
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	9 502.3	4 428.4	5 073.9	147.0	75.2	[illegible]	113.7	66.0	47.7
GENERAL CONTROL	12 994.1	4 476.8	8 517.3	150.7	74.7	76.0	160.8	117.8	43.0
GENERAL PUBLIC BUILDINGS	3 859.3	931.9	2 927.4	39.3	-	39.3	68.3	38.2	30.1
INTEREST ON GENERAL DEBT	28 696.4	13 137.2	15 559.1	432.3	206.0	226.4	714.3	514.9	199.4
OTHER GENERAL EXPENDITURE	27 958.0	11 398.7	16 059.3	209.0	87.9	121.1	396.8	176.5	220.3
INSURANCE TRUST EXPENDITURE	40 508.1	34 632.2	5 875.9	377.0	355.6	21.4	177.9	175.7	2.2
EMPLOYEE RETIREMENT	22 270.7	16 467.2	5 803.5	211.6	190.2	21.4	86.2	84.0	2.2
OTHER	18 237.4	18 165.0	72.4	165.4	165.4	-	91.7	91.7	-
LIQUOR STORES EXPENDITURE	2 740.9	2 313.4	427.5	122.6	122.6	-	.3	-	.3
UTILITY EXPENDITURE	52 320.7	4 816.8	47 503.9	839.8	-	859.8	413.1	159.9	253.2
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	219 266.1	65 196.3	154 069.8	2 946.7	1 169.1	1 777.6	1 344.4	747.8	596.5

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]7 849.2	4 045.6	[1]5 409.1	[1]3 863.2	2 636.2	[1]2 012.8	[1]74 061.5	44 715.7	[1]47 635.1
INTERGOVERNMENTAL EXPENDITURE	1.2	1 547.4	59.3	4.1	789.1	.7	1 117.4	19 125.8	281.0
TO FEDERAL GOVERNMENT	1.2	1.2	-	4.1	4.1	-	1 117.4	1 117.4	-
TO STATE GOVERNMENT	(1)	-	59.3	(1)	-	.7	(1)	-	281.0
TO LOCAL GOVERNMENT	(1)	1 546.2	(1)	(1)	785.1	(1)	(1)	18 008.3	(1)
DIRECT EXPENDITURE	7 848.0	2 498.2	5 349.8	3 859.1	1 847.1	2 012.1	72 944.0	25 589.9	47 354.1
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	6 350.1	2 177.0	4 173.1	3 471.2	1 665.8	1 805.4	60 390.1	20 254.1	40 136.1
CURRENT OPERATION	4 705.0	1 740.1	2 964.9	2 895.2	1 359.6	1 535.6	49 382.0	17 491.9	31 890.1
ASSISTANCE AND SUBSIDIES	104.0	104.0	-	73.7	73.6	-	3 560.1	226.6	3 333.6
CAPITAL OUTLAY	1 078.1	293.6	784.5	326.3	173.1	153.2	5 253.2	1 580.1	3 673.0
INTEREST ON GENERAL DEBT	463.0	39.3	423.7	176.0	59.5	116.6	2 194.8	955.4	1 239.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	6 350.1	2 177.0	4 173.1	3 471.2	1 665.8	1 805.4	60 390.1	20 254.1	40 136.1
EDUCATION SERVICES:									
EDUCATION	2 453.0	732.1	1 720.9	1 389.7	453.8	935.8	19 450.2	5 073.7	14 376.5
LOCAL SCHOOLS	1 505.8	-	1 505.8	939.5	3.6	935.8	12 603.9	77.6	12 526.3
CAPITAL OUTLAY	218.0	-	218.0	38.8	-	38.8	428.4	-	428.4
INSTITUTIONS OF HIGHER EDUCATION	862.2	647.1	215.1	346.3	346.3	-	6 281.0	4 430.8	1 850.2
CAPITAL OUTLAY	74.9	58.1	16.8	18.8	18.8	-	435.4	366.5	68.9
OTHER EDUCATION	85.0	85.0	-	103.9	103.9	-	565.3	565.3	-
LIBRARIES	30.2	2.9	27.3	8.9	1.8	7.2	312.7	7.0	305.7
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	498.2	406.3	91.9	449.7	445.5	4.1	9 212.4	4 721.7	4 490.8
HEALTH AND HOSPITALS	369.9	187.4	182.5	369.6	168.5	201.0	5 350.3	1 514.2	3 836.1
CAPITAL OUTLAY	6.5	3.1	3.4	9.8	3.0	6.8	206.0	36.9	169.1
SOCIAL INSURANCE ADMINISTRATION	21.3	21.3	-	28.6	28.6	-	220.9	220.9	-
VETERANS' SERVICES	.9	.9	-	1.4	1.4	-	12.2	12.2	-
TRANSPORTATION:									
HIGHWAYS	591.0	289.4	301.6	342.4	224.6	117.9	2 835.1	1 293.2	1 541.9
CAPITAL OUTLAY	380.9	202.9	178.0	140.0	118.9	21.1	1 234.3	655.2	579.1
AIR TRANSPORTATION	108.0	1.1	106.9	12.1	.1	12.0	494.7	1.5	493.2
OTHER	.9	-	.9	1.8	-	1.8	347.1	-	347.1
PUBLIC SAFETY:									
POLICE PROTECTION	320.5	67.0	253.4	98.2	21.2	76.9	2 829.8	382.7	2 447.1
CURRENT OPERATION	304.7	63.0	241.7	93.2	21.1	72.1	2 737.3	362.7	2 374.6
FIRE PROTECTION	103.8	-	103.8	35.2	-	35.2	1 245.5	-	1 245.5
CURRENT OPERATION	95.9	-	95.9	33.0	-	33.0	1 196.8	-	1 196.8
CORRECTION	192.0	115.8	76.2	56.6	47.4	9.1	1 601.6	796.5	805.0
PROTECTIVE INSPECTION AND REGULATION	49.2	35.5	13.7	22.5	20.4	2.1	601.1	402.6	198.5
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	258.6	50.7	207.9	107.7	87.0	20.7	2 862.1	1 124.8	1 737.3
SEWERAGE	143.4	-	143.4	42.5	1.9	40.7	1 243.3	27.2	1 216.1
SANITATION OTHER THAN SEWERAGE	76.6	-	76.6	26.4	-	26.4	404.2	-	404.2
HOUSING AND URBAN RENEWAL	70.2	-	70.2	68.9	.7	68.2	1 290.2	53.8	1 236.4
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	138.7	70.4	68.2	84.1	49.1	35.0	1 228.3	552.7	675.5
GENERAL CONTROL	201.4	40.5	160.9	59.0	18.9	40.1	1 933.0	286.7	1 646.4
GENERAL PUBLIC BUILDINGS	37.1	4.3	32.8	14.0	3.3	10.7	382.7	5.8	376.9
INTEREST ON GENERAL DEBT	463.0	39.3	423.7	176.0	59.5	116.6	2 194.8	955.4	1 239.4
OTHER GENERAL EXPENDITURE	222.4	112.1	110.3	75.9	32.0	43.9	4 337.8	2 821.6	1 516.2
INSURANCE TRUST EXPENDITURE	326.5	313.0	13.6	186.3	181.3	5.0	6 495.6	5 330.8	1 164.8
EMPLOYEE RETIREMENT	176.8	163.2	13.6	85.8	80.8	5.0	3 584.4	2 419.6	1 164.8
OTHER	149.7	149.7	-	100.4	100.4	-	2 911.2	2 911.2	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	-	-	-
UTILITY EXPENDITURE	1 171.4	8.3	1 163.1	201.7	-	201.7	6 058.3	5.0	6 053.3
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	2 741.5	745.8	1 995.7	1 562.1	599.4	962.7	27 811.7	6 582.5	21 229.1

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]8 676.1	4 560.3	[1]5 640.2	[1]7 594.6	4 868.8	[1]3 693.5	[1]1 691.2	1 211.4	[1]698.3
INTERGOVERNMENTAL EXPENDITURE	.2	1 522.1	2.5	.6	967.5	.7	.4	218.8	-
TO FEDERAL GOVERNMENT	.2	.2	-	.6	.6	-	.4	.4	-
TO STATE GOVERNMENT	(1)	-	2.5	(1)	-	.7	(1)	-	-
TO LOCAL GOVERNMENT	(1)	1 521.9	(1)	(1)	966.9	(1)	(1)	218.4	(1)
DIRECT EXPENDITURE	8 675.9	3 038.2	5 637.7	7 594.0	3 901.3	3 692.8	1 690.8	992.6	698.2
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	7 005.7	2 464.2	4 541.5	6 801.3	3 377.0	3 424.2	1 515.2	905.1	610.1
CURRENT OPERATION	5 425.4	2 033.7	3 391.7	5 430.2	2 467.4	2 962.8	1 122.7	616.1	506.6
ASSISTANCE AND SUBSIDIES	188.6	30.6	158.0	299.4	263.3	36.0	38.0	38.0	-
CAPITAL OUTLAY	972.3	297.7	674.6	559.4	249.8	309.7	194.3	130.2	64.1
INTEREST ON GENERAL DEBT	419.4	102.2	317.2	512.3	396.5	115.8	160.1	120.7	39.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	7 005.7	2 464.2	4 541.5	6 801.3	3 377.0	3 424.2	1 515.2	905.1	610.1
EDUCATION SERVICES:									
EDUCATION	2 674.2	841.4	1 832.8	2 160.7	529.9	1 630.8	583.3	246.6	336.7
LOCAL SCHOOLS	1 798.4	-	1 798.4	1 630.8	-	1 630.8	336.7	-	336.7
CAPITAL OUTLAY	198.3	-	198.3	71.2	-	71.2	11.2	-	11.2
INSTITUTIONS OF HIGHER EDUCATION	811.4	776.9	34.4	410.6	410.6	-	205.5	205.5	-
CAPITAL OUTLAY	40.8	38.7	2.0	15.5	15.5	-	30.6	30.6	-
OTHER EDUCATION	64.4	64.4	-	119.3	119.3	-	41.1	41.1	-
LIBRARIES	41.3	1.4	39.9	49.4	6.1	43.3	4.2	.8	3.4
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	643.1	353.5	289.6	974.3	868.1	106.1	110.3	110.0	.3
HEALTH AND HOSPITALS	586.2	296.9	289.4	471.3	413.5	57.8	72.5	72.1	.5
CAPITAL OUTLAY	19.2	3.8	15.4	11.7	11.2	.5	2.1	2.0	-
SOCIAL INSURANCE ADMINISTRATION	25.4	25.4	-	51.6	51.6	-	7.3	7.3	-
VETERANS' SERVICES	-	-	-	-	-	-	-	-	-
TRANSPORTATION:									
HIGHWAYS	669.3	373.8	295.5	498.6	316.4	182.2	135.2	108.7	26.5
CAPITAL OUTLAY	311.1	212.1	99.1	208.9	172.9	36.0	75.5	67.2	8.3
AIR TRANSPORTATION	68.1	-	68.1	4.0	2.7	1.3	3.6	-	3.6
OTHER	5.5	-	5.5	13.3	.4	12.9	17.0	-	17.0
PUBLIC SAFETY:									
POLICE PROTECTION	282.1	32.7	249.4	253.7	49.0	204.7	51.5	18.6	32.8
CURRENT OPERATION	273.3	32.3	241.0	244.8	48.0	196.7	50.1	17.7	32.5
FIRE PROTECTION	103.5	-	103.5	156.9	-	156.9	9.3	-	9.3
CURRENT OPERATION	98.2	-	98.2	147.4	-	147.4	9.2	-	9.2
CORRECTION	123.6	72.3	51.3	109.1	109.0	.1	36.9	36.9	-
PROTECTIVE INSPECTION AND REGULATION	40.5	23.4	17.1	60.0	48.7	11.3	8.0	5.8	2.2
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	336.8	93.2	243.6	123.1	44.4	78.8	48.8	30.8	18.1
SEWERAGE	201.6	-	201.6	155.0	-	155.0	51.6	-	51.6
SANITATION OTHER THAN SEWERAGE	32.1	-	32.1	62.8	-	62.8	6.9	-	6.9
HOUSING AND URBAN RENEWAL	63.9	4.6	59.2	170.1	32.1	138.0	41.7	19.8	21.8
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	161.1	64.7	96.3	127.4	61.6	65.8	41.7	29.8	11.9
GENERAL CONTROL	215.4	83.0	132.4	177.2	116.3	60.9	38.6	26.2	12.4
GENERAL PUBLIC BUILDINGS	67.8	19.0	48.8	53.1	3.3	49.8	14.1	10.3	3.9
INTEREST ON GENERAL DEBT	419.4	102.2	317.2	512.3	396.5	115.8	160.1	120.7	39.4
OTHER GENERAL EXPENDITURE	245.0	76.8	168.2	617.3	327.4	289.9	72.6	60.7	11.9
INSURANCE TRUST EXPENDITURE	613.7	574.0	39.7	513.0	457.2	55.8	75.2	69.1	6.1
EMPLOYEE RETIREMENT	254.8	215.0	39.7	322.0	266.2	55.8	45.0	39.0	6.1
OTHER	358.9	358.9	-	191.0	191.0	-	30.2	30.2	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	-	-	-
UTILITY EXPENDITURE	1 056.5	-	1 056.5	279.8	67.1	212.7	100.4	18.4	82.0
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	3 264.8	1 004.4	2 260.3	2 835.7	1 110.4	1 725.3	608.9	308.2	300.7

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—Continued

(Millions of dollars)

Item	District of Columbia			Florida			Georgia		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
EXPENDITURE, TOTAL	[1]3 495.8	-	[1]3 495.8	[1]23 392.2	10 320.3	[1]16 645.6	[1]12 775.7	6 699.5	[1]8 032.8
INTERGOVERNMENTAL EXPENDITURE	-	-	-	5.2	3 561.7	17.2	.2	1 948.0	8.7
TO FEDERAL GOVERNMENT	-	-	-	5.2	5.2	-	.2	.2	-
TO STATE GOVERNMENT	(1)	-	-	(1)	-	17.2	(1)	-	8.7
TO LOCAL GOVERNMENT	(1)	-	(1)	(1)	3 556.5	(1)	(1)	1 947.8	(1)
DIRECT EXPENDITURE	3 495.8	-	3 495.8	23 387.0	6 758.6	16 628.4	12 775.5	4 751.5	8 024.0
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	2 424.2	-	2 424.2	19 789.5	6 119.0	13 670.5	10 657.3	4 287.8	6 369.5
CURRENT OPERATION	1 990.7	-	1 990.7	15 287.8	4 387.0	10 900.8	8 705.8	3 283.8	5 421.9
ASSISTANCE AND SUBSIDIES	100.3	-	100.3	370.0	370.0	-	251.6	251.6	-
CAPITAL OUTLAY	177.4	-	177.4	3 108.5	1 098.2	2 010.3	1 297.5	615.3	682.2
INTEREST ON GENERAL DEBT	155.9	-	155.9	1 023.2	263.8	759.4	402.4	137.1	265.3
GENERAL EXPENDITURE BY FUNCTION, TOTAL	2 424.2	-	2 424.2	19 789.5	6 119.0	13 670.5	10 657.3	4 287.8	6 369.5
EDUCATION SERVICES:									
EDUCATION	462.9	-	462.9	6 769.2	1 347.1	5 422.0	3 576.7	1 148.2	2 428.5
LOCAL SCHOOLS	385.4	-	385.4	4 878.0	-	4 878.0	2 409.9	2.0	2 407.9
CAPITAL OUTLAY	25.7	-	25.7	415.5	-	415.5	154.6	2.0	152.6
INSTITUTIONS OF HIGHER EDUCATION	77.5	-	77.5	1 539.2	995.2	544.0	1 004.0	983.4	20.6
CAPITAL OUTLAY	2.5	-	2.5	160.4	102.2	58.2	98.7	98.7	-
OTHER EDUCATION	-	-	-	351.9	351.9	-	162.8	162.8	-
LIBRARIES	13.7	-	13.7	109.4	2.3	107.0	23.0	1.3	21.8
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	429.8	-	429.8	1 397.5	1 274.7	122.8	1 036.4	1 022.3	14.1
HEALTH AND HOSPITALS	232.5	-	232.5	2 362.4	870.6	1 491.8	1 985.2	452.9	1 532.3
CAPITAL OUTLAY	3.7	-	3.7	153.4	26.8	126.7	111.5	12.0	99.5
SOCIAL INSURANCE ADMINISTRATION	10.1	-	10.1	47.7	47.7	-	59.6	59.6	-
VETERANS' SERVICES	-	-	-	1.0	1.0	-	3.3	3.3	-
TRANSPORTATION:									
HIGHWAYS	72.2	-	72.2	1 420.7	834.3	586.4	814.8	544.9	269.9
CAPITAL OUTLAY	45.8	-	45.8	869.8	664.9	205.0	426.8	374.8	52.1
AIR TRANSPORTATION	-	-	-	414.3	-	414.3	75.6	2.9	72.7
OTHER	1.1	-	1.1	115.4	-	115.4	68.6	66.2	2.4
PUBLIC SAFETY:									
POLICE PROTECTION	166.5	-	166.5	1 068.4	116.7	951.7	350.9	61.5	289.4
CURRENT OPERATION	164.1	-	164.1	1 006.5	107.7	898.8	327.9	52.2	275.7
FIRE PROTECTION	58.3	-	58.3	399.3	-	399.3	150.4	-	150.4
CURRENT OPERATION	55.6	-	55.6	369.9	-	369.9	140.9	-	140.9
CORRECTION	150.3	-	150.3	555.7	358.5	197.2	267.9	202.4	65.5
PROTECTIVE INSPECTION AND REGULATION	22.7	-	22.7	200.7	131.3	69.4	46.5	31.5	15.0
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	40.5	-	40.5	948.1	328.6	619.5	320.7	222.7	98.0
SEWERAGE	80.9	-	80.9	345.9	-	345.9	167.8	-	167.8
SANITATION OTHER THAN SEWERAGE	32.7	-	32.7	369.3	-	369.3	115.9	-	115.9
HOUSING AND URBAN RENEWAL	119.7	-	119.7	243.8	4.1	239.7	295.2	15.2	280.1
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	41.4	-	41.4	438.4	104.0	334.4	178.5	82.6	95.9
GENERAL CONTROL	90.8	-	90.8	603.9	234.5	369.4	259.6	66.9	192.7
GENERAL PUBLIC BUILDINGS	63.3	-	63.3	108.3	20.5	87.8	68.8	22.1	46.7
INTEREST ON GENERAL DEBT	155.9	-	155.9	1 023.2	263.8	759.4	402.4	137.1	265.3
OTHER GENERAL EXPENDITURE	178.9	-	178.9	847.2	179.4	667.8	389.3	144.3	245.1
INSURANCE TRUST EXPENDITURE	233.6	-	233.6	721.3	622.8	98.5	526.1	463.7	62.3
EMPLOYEE RETIREMENT	161.2	-	161.2	473.0	374.5	98.5	346.1	283.8	62.3
OTHER	72.4	-	72.4	248.3	248.3	-	179.9	179.9	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	-	-	-
UTILITY EXPENDITURE	838.0	-	838.0	2 876.2	16.8	2 859.4	1 592.2	-	1 592.2
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	1 244.8	-	1 244.8	9 086.3	2 498.3	6 588.0	4 887.9	1 509.7	3 378.2

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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]2 874.8	2 243.9	[1]652.7	[1]1 923.8	1 346.7	[1]987.6	[1]27 230.6	15 049.9	[1]16 089.4
INTERGOVERNMENTAL EXPENDITURE	3.5	25.2	-	.4	408.7	2.2	15.1	3 910.6	13.1
TO FEDERAL GOVERNMENT	3.5	3.5	-	.4	.4	-	15.1	15.1	-
TO STATE GOVERNMENT	(1)	-	-	(1)	-	2.2	(1)	-	13.1
TO LOCAL GOVERNMENT	(1)	21.7	(1)	(1)	408.3	(1)	(1)	3 895.6	(1)
DIRECT EXPENDITURE	2 871.3	2 218.6	652.7	1 923.4	938.0	985.4	27 215.5	11 139.2	16 076.3
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	2 523.6	2 014.4	509.2	1 711.1	779.0	932.0	23 369.0	9 512.8	13 856.2
CURRENT OPERATION	1 843.9	1 437.1	406.8	1 351.8	551.0	800.5	18 094.6	6 364.8	11 729.8
ASSISTANCE AND SUBSIDIES	106.4	106.4	-	29.8	29.6	.1	1 306.3	1 305.8	.4
CAPITAL OUTLAY	377.0	295.6	81.4	264.5	156.3	108.2	2 667.9	1 243.5	1 424.4
INTEREST ON GENERAL DEBT	196.3	175.2	21.1	65.3	42.1	23.2	1 300.3	598.8	701.5
GENERAL EXPENDITURE BY FUNCTION, TOTAL	2 523.6	2 014.4	509.2	1 711.1	779.0	932.0	23 369.0	9 512.8	13 856.2
EDUCATION SERVICES:									
EDUCATION	707.9	707.6	.3	636.8	212.1	424.7	7 849.6	1 822.8	6 026.9
LOCAL SCHOOLS	415.5	415.2	.3	404.2	-	404.2	5 443.6	.4	5 443.2
CAPITAL OUTLAY	27.2	27.2	-	29.7	-	29.7	204.3	.4	203.9
INSTITUTIONS OF HIGHER EDUCATION	231.5	231.5	-	211.7	191.2	20.4	2 047.6	1 463.8	583.7
CAPITAL OUTLAY	29.4	29.4	-	24.3	23.4	.9	153.6	119.4	34.2
OTHER EDUCATION	10.9	10.9	-	20.9	20.9	-	358.5	358.5	-
LIBRARIES	13.5	13.5	-	7.6	1.4	6.2	141.3	5.3	136.0
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	291.7	286.4	5.3	134.9	128.4	6.4	3 403.2	3 157.1	246.1
HEALTH AND HOSPITALS	132.9	178.2	4.7	175.3	57.1	118.2	1 507.2	794.6	712.6
CAPITAL OUTLAY	18.1	17.9	.2	8.7	1.5	7.1	34.5	6.6	27.9
SOCIAL INSURANCE ADMINISTRATION	14.0	14.0	-	20.7	20.7	-	143.6	143.6	-
VETERANS' SERVICES	-	-	-	.1	.1	-	4.0	4.0	-
TRANSPORTATION:									
HIGHWAYS	175.5	123.1	52.4	216.3	139.6	76.7	2 060.4	1 246.7	813.7
CAPITAL OUTLAY	113.1	98.2	14.9	136.1	115.9	20.3	1 149.7	882.0	267.7
AIR TRANSPORTATION	69.9	69.9	-	12.9	.5	12.4	200.7	26.5	174.2
OTHER	39.9	39.2	.7	1.7	-	1.7	29.8	3.7	26.0
PUBLIC SAFETY:									
POLICE PROTECTION	83.1	1.5	81.6	59.8	10.9	49.0	1 076.7	109.9	966.8
CURRENT OPERATION	80.3	1.5	78.8	56.3	9.7	46.6	1 052.8	105.5	947.3
FIRE PROTECTION	41.9	-	41.9	22.1	-	22.1	475.4	-	475.4
CURRENT OPERATION	39.4	-	39.4	20.1	-	20.1	450.9	-	450.9
CORRECTION	35.2	35.2	-	20.5	17.5	3.1	486.5	370.1	116.4
PROTECTIVE INSPECTION AND REGULATION	16.3	10.3	6.1	12.7	10.1	2.6	90.2	55.4	34.8
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	116.2	60.8	55.4	94.8	63.8	30.9	703.3	183.1	520.2
SEWERAGE	54.3	2.2	52.2	31.1	-	31.1	571.7	10.2	561.5
SANITATION OTHER THAN SEWERAGE	17.1	-	17.1	18.5	-	18.5	170.4	-	170.4
HOUSING AND URBAN RENEWAL	63.4	37.5	25.9	24.8	15.3	9.4	521.9	110.2	411.7
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	56.4	34.1	22.2	43.0	17.4	25.6	535.1	225.0	310.2
GENERAL CONTROL	92.4	61.1	31.3	39.5	13.0	26.5	523.5	156.2	367.3
GENERAL PUBLIC BUILDINGS	35.6	23.8	11.7	9.5	2.2	7.3	176.1	52.8	123.3
INTEREST ON GENERAL DEBT	196.3	175.2	21.1	65.3	42.1	23.2	1 300.3	598.8	701.5
OTHER GENERAL EXPENDITURE	220.1	140.7	79.3	63.1	26.8	36.3	1 398.1	437.0	961.1
INSURANCE TRUST EXPENDITURE	204.2	204.2	-	131.1	130.5	.5	2 050.9	1 626.4	424.5
EMPLOYEE RETIREMENT	142.8	142.8	-	62.4	61.9	.5	1 081.3	656.8	424.5
OTHER	61.4	61.4	-	68.6	68.6	-	969.6	969.6	-
LIQUOR STORES EXPENDITURE	-	-	-	28.5	28.5	-	-	-	-
UTILITY EXPENDITURE	143.5	-	143.5	52.8	-	52.8	1 795.6	-	1 795.6
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	997.2	730.5	266.7	755.5	252.3	503.3	9 947.2	2 141.8	7 805.4

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]10 687.7	6 416.4	[1]6 591.8	[1]7 047.8	4 277.0	[1]4 122.1	[1]5 755.2	2 973.5	[1]3 628.5
INTERGOVERNMENTAL EXPENDITURE	6.4	2 321.2	5.6	13.5	1 321.7	43.1	.1	846.7	.2
TO FEDERAL GOVERNMENT	6.4	6.4	-	13.5	13.5	-	.1	.1	-
TO STATE GOVERNMENT	(1)	-	5.6	(1)	-	43.1	(1)	-	.2
TO LOCAL GOVERNMENT	(1)	2 314.8	(1)	(1)	1 308.2	(1)	(1)	846.6	(1)
DIRECT EXPENDITURE	10 681.4	4 095.2	6 586.2	7 034.4	2 955.3	4 079.0	5 755.1	2 126.8	3 628.3
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	9 448.8	3 679.0	5 769.8	6 237.8	2 584.3	3 653.5	5 069.9	1 899.3	3 170.6
CURRENT OPERATION	7 682.1	2 985.4	4 696.7	4 991.0	1 902.7	3 088.2	3 924.1	1 499.0	2 425.1
ASSISTANCE AND SUBSIDIES	234.7	73.3	161.4	207.3	206.7	.6	122.9	122.9	-
CAPITAL OUTLAY	1 159.0	519.5	639.5	867.8	431.3	436.5	648.7	255.4	393.2
INTEREST ON GENERAL DEBT	373.0	100.9	272.2	171.7	43.5	128.2	374.2	22.0	352.3
GENERAL EXPENDITURE BY FUNCTION, TOTAL	9 448.8	3 679.0	5 769.8	6 237.8	2 584.3	3 653.5	5 069.9	1 899.3	3 170.6
EDUCATION SERVICES:									
EDUCATION	3 882.2	1 350.0	2 532.2	2 455.8	761.3	1 694.6	1 986.3	559.0	1 427.2
LOCAL SCHOOLS	2 532.2	-	2 532.2	1 520.1	-	1 520.1	1 302.6	14.8	1 287.8
CAPITAL OUTLAY	199.4	-	199.4	68.2	-	68.2	97.4	-	97.4
INSTITUTIONS OF HIGHER EDUCATION	1 155.0	1 155.0	-	844.6	670.1	174.5	644.3	504.9	139.4
CAPITAL OUTLAY	97.5	97.5	-	85.8	73.3	12.4	50.1	34.2	15.9
OTHER EDUCATION	195.1	195.1	-	91.1	91.1	-	39.3	39.3	-
LIBRARIES	64.1	2.6	61.5	32.8	1.9	30.9	20.0	1.0	19.0
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	1 017.1	690.4	326.7	750.2	669.3	81.0	471.9	460.4	11.5
HEALTH AND HOSPITALS	1 016.5	378.8	637.7	633.8	282.4	351.4	419.5	195.2	224.3
CAPITAL OUTLAY	24.3	7.2	17.1	50.0	25.1	24.9	13.9	6.6	7.2
SOCIAL INSURANCE ADMINISTRATION	51.6	51.6	-	42.2	42.2	-	25.3	25.3	-
VETERANS' SERVICES	.3	.3	-	.1	.1	-	.1	.1	-
TRANSPORTATION:									
HIGHWAYS	771.0	495.1	275.9	832.5	427.8	404.7	575.1	284.6	290.6
CAPITAL OUTLAY	401.6	349.9	51.6	630.9	313.7	117.3	285.7	188.9	96.8
AIR TRANSPORTATION	25.1	-	25.1	17.5	.3	17.2	44.8	-	44.8
OTHER	14.7	11.2	3.5	17.9	-	17.9	3.7	-	3.7
PUBLIC SAFETY:									
POLICE PROTECTION	255.5	50.0	205.5	172.3	27.0	145.3	149.9	16.9	133.0
CURRENT OPERATION	242.5	45.2	197.3	165.4	26.5	138.9	141.1	15.1	125.9
FIRE PROTECTION	125.9	-	125.9	67.3	-	67.3	59.4	-	59.4
CURRENT OPERATION	121.6	-	121.6	61.8	-	61.8	55.7	-	55.7
CORRECTION	176.4	129.7	46.7	87.5	60.8	26.7	69.7	59.5	10.2
PROTECTIVE INSPECTION AND REGULATION	26.0	19.4	6.7	29.1	19.1	9.9	20.2	14.1	6.0
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	230.5	125.1	105.5	165.2	73.1	92.1	148.6	76.9	71.7
SEWERAGE	298.6	2.7	295.8	182.4	-	182.4	103.8	-	103.8
SANITATION OTHER THAN SEWERAGE	39.1	-	39.1	39.1	-	39.1	30.0	-	30.0
HOUSING AND URBAN RENEWAL	111.5	16.1	95.4	52.9	1.2	51.7	41.9	-	41.9
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	143.4	63.8	79.5	115.4	47.3	68.1	110.9	49.9	61.0
GENERAL CONTROL	241.4	41.2	200.3	117.6	30.0	87.6	119.8	56.7	63.1
GENERAL PUBLIC BUILDINGS	35.3	5.1	30.1	37.2	2.4	34.8	54.7	16.7	38.0
INTEREST ON GENERAL DEBT	373.0	100.9	272.2	171.7	43.5	128.2	374.2	22.0	352.3
OTHER GENERAL EXPENDITURE	549.7	145.0	404.7	217.5	94.6	122.8	240.0	60.9	179.1
INSURANCE TRUST EXPENDITURE	459.9	416.2	43.7	298.3	279.6	18.7	238.2	227.5	10.7
EMPLOYEE RETIREMENT	263.9	220.2	43.7	137.6	118.9	18.7	104.6	93.9	10.7
OTHER	196.0	196.0	-	160.7	160.7	-	133.6	133.6	-
LIQUOR STORES EXPENDITURE	-	-	-	91.4	91.4	-	-	-	-
UTILITY EXPENDITURE	772.7	-	772.7	406.8	-	406.8	447.0	-	447.0
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	4 196.1	1 173.5	3 022.6	2 676.4	936.6	1 739.8	2 164.1	713.7	1 450.4

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]7 387.8	5 358.4	[1]3 322.7	[1]11 639.0	7 663.8	[1]5 721.3	[1]2 530.0	1 775.4	[1]1 098.9
INTERGOVERNMENTAL EXPENDITURE	-	1 288.7	4.6	.1	1 746.0	.1	6.5	349.9	1.0
TO FEDERAL GOVERNMENT	-	-	-	.1	.1	-	6.5	6.5	-
TO STATE GOVERNMENT	(1)	-	4.6	(1)	-	.1	(1)	-	1.0
TO LOCAL GOVERNMENT	(1)	1 288.7	(1)	(1)	1 746.0	(1)	(1)	343.3	(1)
DIRECT EXPENDITURE	7 387.8	4 069.7	3 318.1	11 638.9	5 917.7	5 721.2	2 523.5	1 425.5	1 097.9
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	6 392.5	3 621.6	2 770.9	9 991.4	4 963.6	5 027.8	2 249.5	1 201.5	1 047.9
CURRENT OPERATION	4 750.1	2 508.9	2 241.1	7 376.2	3 454.3	3 921.9	1 802.2	920.1	882.1
ASSISTANCE AND SUBSIDIES	185.2	183.2	2.0	175.1	174.7	.4	102.7	101.9	.8
CAPITAL OUTLAY	930.9	693.6	237.3	1 655.7	947.9	707.8	212.7	94.7	118.0
INTEREST ON GENERAL DEBT	526.3	235.8	290.5	784.3	386.7	397.6	131.9	84.8	47.1
GENERAL EXPENDITURE BY FUNCTION, TOTAL	6 392.5	3 621.6	2 770.9	9 991.4	4 963.6	5 027.8	2 249.5	1 201.5	1 047.9
EDUCATION SERVICES:									
EDUCATION	2 266.3	891.4	1 374.9	3 190.6	1 168.6	2 021.9	774.5	239.4	535.1
LOCAL SCHOOLS	1 383.4	8.6	1 374.9	2 036.1	17.0	2 019.1	538.2	3.1	535.1
CAPITAL OUTLAY	86.6	-	86.6	156.8	-	156.8	29.0	.3	28.7
INSTITUTIONS OF HIGHER EDUCATION	697.4	697.4	-	957.0	954.2	2.9	194.2	194.2	-
CAPITAL OUTLAY	62.8	62.8	-	208.7	208.6	.1	9.9	9.9	-
OTHER EDUCATION	185.5	185.5	-	197.5	197.5	-	42.2	42.2	-
LIBRARIES	21.0	7.2	13.9	34.5	3.6	30.9	8.0	1.9	6.0
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	829.2	813.5	15.8	1 038.1	1 018.6	19.5	401.6	391.0	10.6
HEALTH AND HOSPITALS	393.8	216.3	177.5	1 171.9	599.7	572.2	111.6	77.1	34.5
CAPITAL OUTLAY	23.2	16.3	6.9	59.0	21.1	38.0	.9	.6	.3
SOCIAL INSURANCE ADMINISTRATION	22.2	22.2	-	24.8	24.8	-	15.6	15.6	-
VETERANS' SERVICES	1.0	1.0	-	4.6	4.6	-	.2	.2	-
TRANSPORTATION:									
HIGHWAYS	773.7	660.9	112.8	1 099.7	742.2	357.5	222.0	139.2	82.8
CAPITAL OUTLAY	513.2	489.4	23.8	729.2	580.7	148.5	75.9	63.6	12.3
AIR TRANSPORTATION	31.2	.3	30.8	33.9	2.9	31.1	7.2	.4	6.7
OTHER	4.3	-	4.3	75.5	47.8	27.6	14.1	6.6	7.5
PUBLIC SAFETY:									
POLICE PROTECTION	192.4	61.5	130.8	370.9	73.9	297.0	57.1	15.9	41.3
CURRENT OPERATION	184.8	57.2	127.7	348.4	69.5	278.9	54.6	14.9	39.7
FIRE PROTECTION	82.2	-	82.2	112.7	-	112.7	37.5	-	37.5
CURRENT OPERATION	77.3	-	77.3	106.2	-	106.2	33.9	-	33.9
CORRECTION	116.3	85.3	31.0	207.9	144.3	63.7	31.5	24.4	7.1
PROTECTIVE INSPECTION AND REGULATION	46.3	41.5	4.9	32.0	16.0	16.0	13.3	11.6	1.7
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	225.9	185.1	40.8	449.7	243.6	206.1	72.9	56.2	16.7
SEWERAGE	122.1	-	122.1	206.3	-	206.3	64.5	2.1	62.4
SANITATION OTHER THAN SEWERAGE	47.8	-	47.8	98.6	-	98.6	17.2	-	17.2
HOUSING AND URBAN RENEWAL	128.6	53.7	74.9	121.5	24.7	96.8	30.1	2.0	28.1
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	138.8	89.2	49.6	178.9	74.1	104.8	70.1	44.2	25.9
GENERAL CONTROL	150.1	95.4	54.7	257.6	111.1	146.5	42.2	26.9	15.3
GENERAL PUBLIC BUILDINGS	34.6	13.3	21.4	80.7	12.8	67.8	11.4	5.1	6.3
INTEREST ON GENERAL DEBT	526.3	235.8	290.5	784.3	386.7	397.6	131.9	84.8	47.1
OTHER GENERAL EXPENDITURE	238.2	147.9	90.3	416.7	263.5	153.1	114.8	56.9	57.9
INSURANCE TRUST EXPENDITURE	461.6	448.1	13.5	997.6	954.1	43.5	177.8	177.8	-
EMPLOYEE RETIREMENT	219.2	205.8	13.5	485.7	442.2	43.5	118.3	118.3	-
OTHER	242.4	242.4	-	511.9	511.9	-	59.5	59.5	-
LIQUOR STORES EXPENDITURE	-	-	-	-	-	-	46.2	46.2	-
UTILITY EXPENDITURE	533.8	-	533.8	649.9	-	649.9	50.0	-	50.0
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	2 700.1	1 268.7	1 431.3	3 938.0	1 537.6	2 400.5	824.3	318.2	506.1

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]11 241.5	6 880.2	[1]6 024.5	[1]16 016.2	9 735.5	[1]8 984.8	[1]25 419.2	15 368.4	[1]14 055.4
INTERGOVERNMENTAL EXPENDITURE	.1	1 635.5	27.6	106.1	2 617.4	192.9	59.3	4 037.7	26.2
TO FEDERAL GOVERNMENT	.1	.1	-	106.1	106.1	-	59.3	59.3	-
TO STATE GOVERNMENT	(1)	-	27.6	(1)	-	192.9	(1)	-	26.2
TO LOCAL GOVERNMENT	(1)	1 635.5	(1)	(1)	2 511.2	(1)	(1)	3 978.4	(1)
DIRECT EXPENDITURE	11 241.4	5 244.6	5 996.8	15 910.0	7 118.1	8 791.9	25 359.9	11 330.8	14 029.1
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	9 994.4	4 397.3	5 597.0	12 947.3	6 292.2	6 655.0	21 670.3	9 358.1	12 312.2
CURRENT OPERATION	7 570.9	3 196.7	4 374.2	10 550.8	4 671.1	5 879.7	17 685.6	6 734.6	10 951.0
ASSISTANCE AND SUBSIDIES	320.6	320.6	-	560.8	557.9	3.0	1 588.5	1 581.2	7.3
CAPITAL OUTLAY	1 456.7	600.3	856.4	1 012.1	435.6	576.5	1 538.6	674.8	863.8
INTEREST ON GENERAL DEBT	646.2	279.7	366.5	823.5	627.6	195.9	857.6	367.6	490.0
GENERAL EXPENDITURE BY FUNCTION, TOTAL	9 994.4	4 397.3	5 597.0	12 947.3	6 292.2	6 655.0	21 670.3	9 358.1	12 312.2
EDUCATION SERVICES:									
EDUCATION	3 527.1	970.9	2 556.2	3 743.0	850.5	2 892.5	7 777.5	1 978.5	5 799.0
LOCAL SCHOOLS	2 320.9	-	2 320.9	2 883.5	-	2 883.5	5 370.6	-	5 370.6
CAPITAL OUTLAY	91.1	-	91.1	68.1	-	68.1	157.0	-	157.0
INSTITUTIONS OF HIGHER EDUCATION	944.3	709.0	235.4	645.6	636.6	9.0	2 180.1	1 751.7	428.4
CAPITAL OUTLAY	68.4	60.0	8.4	35.7	35.6	-	119.6	104.3	15.3
OTHER EDUCATION	261.9	261.9	-	214.0	214.0	-	226.8	226.8	-
LIBRARIES	77.3	2.4	75.0	76.1	1.1	75.1	81.6	7.3	74.3
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	1 074.1	1 069.2	4.9	2 218.1	2 170.7	47.4	4 098.5	3 908.3	190.2
HEALTH AND HOSPITALS	578.6	404.9	173.7	1 204.9	836.6	368.4	2 214.8	1 074.4	1 140.3
CAPITAL OUTLAY	19.1	17.7	1.4	31.9	17.4	14.5	144.7	118.8	26.0
SOCIAL INSURANCE ADMINISTRATION	27.3	27.3	-	58.9	58.9	-	152.1	152.1	-
VETERANS' SERVICES	4.5	4.5	-	1.3	1.3	-	4.9	4.9	-
TRANSPORTATION:									
HIGHWAYS	863.8	551.4	312.4	688.2	366.5	321.6	1 284.6	547.0	737.6
CAPITAL OUTLAY	527.5	363.9	163.6	280.1	225.8	54.3	555.6	382.7	172.9
AIR TRANSPORTATION	36.8	35.2	1.6	70.4	61.4	9.0	51.7	2.5	49.2
OTHER	38.3	24.9	13.4	58.9	47.7	11.3	26.3	5.7	20.6
PUBLIC SAFETY:									
POLICE PROTECTION	388.9	68.0	320.9	467.5	47.5	419.9	815.8	116.7	699.1
CURRENT OPERATION	377.7	64.9	312.8	451.5	42.4	409.1	799.1	114.6	684.5
FIRE PROTECTION	165.5	-	165.5	353.8	-	353.8	308.2	-	308.2
CURRENT OPERATION	159.5	-	159.5	341.9	-	341.9	292.1	-	292.1
CORRECTION	286.9	230.9	56.0	245.4	199.9	45.4	397.4	277.2	120.2
PROTECTIVE INSPECTION AND REGULATION	49.6	27.2	22.4	67.2	35.9	31.4	121.6	85.4	36.2
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	302.0	112.5	189.5	212.3	127.5	84.8	478.5	184.4	294.0
SEWERAGE	516.2	15.0	501.3	237.5	28.3	209.3	495.9	-	495.9
SANITATION OTHER THAN SEWERAGE	121.7	-	121.7	94.0	-	94.0	145.8	-	145.8
HOUSING AND URBAN RENEWAL	157.7	30.0	127.8	560.8	24.5	536.3	144.3	12.3	132.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	172.8	93.8	79.0	241.9	124.8	117.2	345.9	111.1	234.8
GENERAL CONTROL	214.0	98.3	115.7	337.3	236.1	101.2	614.1	197.2	416.9
GENERAL PUBLIC BUILDINGS	77.4	16.2	61.3	129.0	54.6	74.4	119.0	28.0	91.0
INTEREST ON GENERAL DEBT	646.2	279.7	366.5	823.5	627.6	195.9	857.6	367.6	490.0
OTHER GENERAL EXPENDITURE	667.5	335.2	332.2	1 057.1	390.9	666.1	1 134.3	297.5	836.8
INSURANCE TRUST EXPENDITURE	765.8	681.4	84.3	1 226.9	799.3	427.6	1 951.4	1 642.8	308.6
EMPLOYEE RETIREMENT	451.3	366.9	84.3	865.0	437.5	427.6	1 178.2	869.6	308.6
OTHER	314.5	314.5	-	361.9	361.9	-	773.2	773.2	-
LIQUOR STORES EXPENDITURE	70.5	-	70.5	-	-	-	329.9	329.9	-
UTILITY EXPENDITURE	410.8	165.8	245.0	1 735.9	26.6	1 709.3	1 408.4	-	1 408.4
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	4 065.4	1 259.7	2 805.6	5 574.0	1 845.2	3 728.8	9 248.2	2 720.3	6 528.0

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]12 545.3	7 536.4	[1]7 922.6	[1]4 985.3	3 351.2	[1]2 701.1	[1]9 257.5	5 262.6	[1]5 589.9
INTERGOVERNMENTAL EXPENDITURE	-	2 880.4	33.3	-	1 065.9	1.1	-	1 589.5	5.5
TO FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
TO STATE GOVERNMENT	(1)	-	33.3	(1)	-	1.1	(1)	-	5.5
TO LOCAL GOVERNMENT	(1)	2 880.4	(1)	(1)	1 065.9	(1)	(1)	1 589.5	(1)
DIRECT EXPENDITURE	12 545.3	4 656.0	7 889.3	4 985.3	2 285.3	2 700.0	9 257.5	3 673.1	5 584.4
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	10 867.0	4 103.4	6 763.7	4 381.7	1 967.9	2 413.8	8 122.4	3 323.0	4 799.4
CURRENT OPERATION	8 444.4	3 325.0	5 119.4	3 667.9	1 538.1	2 129.8	6 552.6	2 445.8	4 106.8
ASSISTANCE AND SUBSIDIES	390.3	85.3	305.0	89.1	89.0	.2	221.9	221.7	.1
CAPITAL OUTLAY	1 309.2	457.4	851.9	464.3	266.5	197.8	977.2	445.1	532.1
INTEREST ON GENERAL DEBT	723.1	235.8	487.4	160.4	74.2	86.1	370.7	210.4	160.3
GENERAL EXPENDITURE BY FUNCTION, TOTAL	10 867.0	4 103.4	6 763.7	4 381.7	1 967.9	2 413.8	8 122.4	3 323.0	4 799.4
EDUCATION SERVICES:									
EDUCATION	3 717.1	1 185.2	2 531.9	1 541.3	466.0	1 075.3	3 016.3	721.2	2 295.1
LOCAL SCHOOLS	2 531.9	-	2 531.9	940.3	3.7	936.5	2 178.5	-	2 178.5
CAPITAL OUTLAY	151.1	-	151.1	43.7	-	43.7	100.8	-	100.8
INSTITUTIONS OF HIGHER EDUCATION	1 021.5	1 021.5	-	516.6	377.8	138.8	742.8	626.1	116.6
CAPITAL OUTLAY	88.9	88.9	-	34.2	22.5	11.6	44.1	38.7	5.4
OTHER EDUCATION	163.6	163.6	-	84.4	84.4	-	95.0	95.0	-
LIBRARIES	48.2	-	48.2	11.4	2.2	9.2	42.3	.8	41.5
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	1 644.3	911.9	732.4	495.6	478.1	17.5	857.5	842.5	15.0
HEALTH AND HOSPITALS	895.4	404.5	490.9	732.4	232.8	499.6	906.6	420.8	485.8
CAPITAL OUTLAY	25.0	3.7	21.2	26.1	3.3	22.8	44.6	27.3	17.2
SOCIAL INSURANCE ADMINISTRATION	57.6	57.6	-	37.7	37.7	-	53.9	53.9	-
VETERANS' SERVICES	1.3	1.3	-	.8	.8	-	.8	.8	-
TRANSPORTATION:									
HIGHWAYS	1 092.2	482.0	610.3	516.5	293.6	222.9	704.5	417.4	287.1
CAPITAL OUTLAY	569.5	316.5	253.0	256.1	197.2	58.9	341.7	240.9	100.8
AIR TRANSPORTATION	48.2	2.2	45.9	11.7	-	11.7	99.2	.2	99.1
OTHER	78.7	-	78.7	13.2	3.9	9.3	12.4	-	12.3
PUBLIC SAFETY:									
POLICE PROTECTION	288.7	32.5	256.2	120.6	33.7	86.9	356.2	52.9	303.2
CURRENT OPERATION	275.3	31.3	244.0	114.6	31.2	83.4	341.2	49.0	292.2
FIRE PROTECTION	107.7	-	107.7	43.6	-	43.6	133.3	-	133.3
CURRENT OPERATION	99.2	-	99.2	40.2	-	40.2	127.2	-	127.2
CORRECTION	155.8	74.0	81.8	59.3	48.9	10.4	142.0	85.0	57.0
PROTECTIVE INSPECTION AND REGULATION	44.2	28.2	16.1	30.1	28.0	2.2	40.3	26.1	14.2
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	405.6	177.1	228.6	145.2	112.7	32.5	237.5	131.3	106.1
SEWERAGE	201.8	1.6	200.2	35.2	-	35.2	185.7	-	185.7
SANITATION OTHER THAN SEWERAGE	49.5	-	49.5	37.3	-	37.3	52.9	-	52.9
HOUSING AND URBAN RENEWAL	198.3	18.5	179.7	55.3	.1	55.2	151.7	21.8	129.9
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	183.0	77.3	105.6	74.3	24.0	50.3	145.2	56.2	88.9
GENERAL CONTROL	281.5	74.1	207.4	77.4	26.5	50.9	195.6	71.1	124.5
GENERAL PUBLIC BUILDINGS	68.1	19.7	48.4	40.6	23.1	17.5	130.7	83.8	46.9
INTEREST ON GENERAL DEBT	723.1	235.8	487.4	160.4	74.2	86.1	370.7	210.4	160.3
OTHER GENERAL EXPENDITURE	576.5	319.8	256.7	141.9	81.6	60.3	287.1	126.8	160.3
INSURANCE TRUST EXPENDITURE	642.8	552.6	90.1	231.0	224.6	6.4	413.1	350.1	63.0
EMPLOYEE RETIREMENT	345.1	255.0	90.1	129.6	123.2	6.4	227.6	164.6	63.0
OTHER	297.6	297.6	-	101.4	101.4	-	185.5	185.5	-
LIQUOR STORES EXPENDITURE	122.0	-	122.0	92.8	92.8	-	-	-	-
UTILITY EXPENDITURE	913.5	-	913.5	279.8	-	279.8	722.0	-	722.0
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	4 568.8	1 423.2	3 145.6	1 749.1	616.5	1 132.6	3 762.8	1 087.4	2 675.4

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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]2 201.7	1 385.4	[1]1 117.0	[1]4 740.7	1 883.6	[1]3 386.9	[1]2 564.1	1 485.2	[1]1 564.1
INTERGOVERNMENTAL EXPENDITURE	.3	293.2	7.8	1.1	511.7	19.3	2.4	487.4	.1
TO FEDERAL GOVERNMENT	.3	.3	-	1.1	1.1	-	2.4	2.4	-
TO STATE GOVERNMENT	(1)	-	7.8	(1)	-	19.3	(1)	-	.1
TO LOCAL GOVERNMENT	(1)	292.9	(1)	(1)	510.6	(1)	(1)	485.1	(1)
DIRECT EXPENDITURE	2 201.4	1 092.2	1 109.1	4 739.5	1 371.9	3 367.7	2 561.7	997.8	1 564.0
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	1 958.2	883.5	1 074.7	3 302.4	1 305.0	1 997.4	2 181.1	707.1	1 474.0
CURRENT OPERATION	1 462.0	606.2	855.8	2 651.4	957.8	1 693.6	1 624.4	525.7	1 098.7
ASSISTANCE AND SUBSIDIES	40.3	40.1	.2	71.7	71.6	.1	14.1	13.8	.3
CAPITAL OUTLAY	337.1	193.8	143.4	456.8	226.0	230.8	386.9	117.1	269.8
INTEREST ON GENERAL DEBT	118.8	43.5	75.3	122.5	49.6	72.9	155.7	50.6	105.2
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 958.2	883.5	1 074.7	3 302.4	1 305.0	1 997.4	2 181.1	707.1	1 474.0
EDUCATION SERVICES:									
EDUCATION	754.5	195.6	558.9	1 307.9	351.7	956.2	555.5	155.1	400.4
LOCAL SCHOOLS	549.7	-	549.7	886.8	-	886.8	400.4	-	400.4
CAPITAL OUTLAY	35.6	-	35.6	54.2	-	54.2	16.0	-	16.0
INSTITUTIONS OF HIGHER EDUCATION	167.1	158.0	9.2	382.1	312.7	69.4	138.4	138.4	-
CAPITAL OUTLAY	18.6	16.5	2.1	22.3	17.7	4.6	6.1	6.1	-
OTHER EDUCATION	37.7	37.7	-	39.0	39.0	-	16.7	16.7	-
LIBRARIES	6.6	1.0	5.5	13.7	1.9	11.8	8.4	1.0	7.4
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	185.5	165.0	20.5	311.8	281.8	30.0	120.2	104.5	15.7
HEALTH AND HOSPITALS	107.7	71.1	36.6	337.7	138.2	199.5	242.6	50.3	192.3
CAPITAL OUTLAY	4.3	1.9	2.4	11.7	5.4	6.2	4.1	3.8	.3
SOCIAL INSURANCE ADMINISTRATION	8.6	8.6	-	15.6	15.6	-	19.4	19.4	-
VETERANS' SERVICES	.4	.4	-	1.3	1.3	-	.2	.2	-
TRANSPORTATION:									
HIGHWAYS	265.8	185.6	80.3	434.8	240.4	194.4	219.9	142.2	77.7
CAPITAL OUTLAY	167.9	146.0	21.9	239.6	182.0	57.6	133.6	91.7	41.9
AIR TRANSPORTATION	15.0	2.0	13.0	36.4	1.7	34.7	123.8	-	123.8
OTHER	1.2	-	1.2	1.2	-	1.2	1.4	-	1.4
PUBLIC SAFETY:									
POLICE PROTECTION	50.0	11.3	38.7	94.1	18.0	76.0	111.4	10.0	101.4
CURRENT OPERATION	48.0	10.2	37.8	89.7	16.5	73.2	107.4	9.4	98.0
FIRE PROTECTION	14.7	-	14.7	40.6	-	40.6	59.5	-	59.5
CURRENT OPERATION	13.8	-	13.8	36.6	-	36.6	56.1	-	56.1
CORRECTION	24.2	20.4	3.8	54.3	41.4	12.9	87.3	41.7	45.7
PROTECTIVE INSPECTION AND REGULATION	9.7	8.5	1.2	21.4	17.5	3.9	32.9	24.8	8.1
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	103.7	73.4	30.3	145.1	78.1	67.0	99.7	26.0	73.7
SEWERAGE	38.9	-	38.9	52.1	-	52.1	65.5	-	65.5
SANITATION OTHER THAN SEWERAGE	14.8	-	14.8	17.6	-	17.6	2.9	-	2.9
HOUSING AND URBAN RENEWAL	23.7	.6	23.1	36.4	1.8	34.5	29.9	2.1	27.8
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	52.1	36.2	15.9	47.5	5.1	42.4	60.4	31.5	28.9
GENERAL CONTROL	44.1	15.4	28.6	76.2	21.3	54.8	76.3	14.6	61.7
GENERAL PUBLIC BUILDINGS	14.0	2.4	11.6	14.7	3.1	11.7	28.9	-	28.9
INTEREST ON GENERAL DEBT	118.8	43.5	75.3	122.5	49.6	72.9	155.7	50.6	105.2
OTHER GENERAL EXPENDITURE	104.3	42.7	61.6	119.5	36.4	83.1	79.2	33.0	46.1
INSURANCE TRUST EXPENDITURE	173.9	173.7	.2	82.4	66.8	15.5	247.3	247.3	-
EMPLOYEE RETIREMENT	77.1	76.9	.2	31.2	15.7	15.5	59.1	59.1	-
OTHER	96.8	96.8	-	51.2	51.2	-	188.3	188.3	-
LIQUOR STORES EXPENDITURE	35.0	35.0	-	-	-	-	-	-	-
UTILITY EXPENDITURE	34.3	-	34.3	1 354.7	-	1 354.7	133.3	43.3	90.0
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	872.1	370.7	501.4	1 636.3	515.6	1 120.7	995.9	296.0	699.8

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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] 1 906.8	1 128.2	[1] 953.2	[1] 19 539.7	12 634.9	[1] 11 144.7	[1] 3 827.3	2 833.3	[1] 1 974.1
INTERGOVERNMENTAL EXPENDITURE	-	157.7	16.9	25.0	4 133.5	131.4	-	967.7	12.3
TO FEDERAL GOVERNMENT	-	-	-	25.0	25.0	-	-	-	-
TO STATE GOVERNMENT	(1)	-	16.9	(1)	-	131.4	(1)	-	12.3
TO LOCAL GOVERNMENT	(1)	157.7	(1)	(1)	4 108.6	(1)	(1)	967.7	(1)
DIRECT EXPENDITURE	1 906.8	970.5	936.3	19 514.7	8 501.4	11 013.3	3 827.3	1 865.6	1 961.7
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	1 689.1	783.6	905.5	17 210.3	6 508.6	10 701.7	3 510.2	1 703.5	1 806.7
CURRENT OPERATION	1 325.7	556.8	768.9	13 725.3	5 026.9	8 698.3	2 503.0	1 190.9	1 312.1
ASSISTANCE AND SUBSIDIES	38.7	36.6	2.0	637.5	94.5	543.1	57.7	57.7	-
CAPITAL OUTLAY	182.9	82.6	100.3	1 537.2	570.1	967.1	686.5	372.2	314.3
INTEREST ON GENERAL DEBT	141.8	107.5	34.3	1 310.3	817.1	493.3	263.0	82.7	180.3
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 689.1	783.6	905.5	17 210.3	6 508.6	10 701.7	3 510.2	1 703.5	1 806.7
EDUCATION SERVICES:									
EDUCATION	583.0	161.7	421.3	5 842.7	1 001.2	4 841.4	1 337.2	453.1	884.2
LOCAL SCHOOLS	421.3	-	421.3	4 570.2	-	4 570.2	892.6	8.4	884.2
CAPITAL OUTLAY	12.8	-	12.8	228.5	-	228.5	126.1	-	126.1
INSTITUTIONS OF HIGHER EDUCATION	144.4	144.4	-	1 094.5	823.3	271.2	409.5	409.5	-
CAPITAL OUTLAY	3.2	3.2	-	82.4	55.9	26.6	54.1	54.1	-
OTHER EDUCATION	17.2	17.2	-	178.0	178.0	-	35.2	35.2	-
LIBRARIES	9.3	1.5	7.8	89.4	5.4	84.0	13.1	2.4	10.7
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	194.8	148.3	46.6	2 094.2	1 296.3	797.8	241.3	232.2	9.1
HEALTH AND HOSPITALS	97.2	93.0	4.3	1 006.9	661.3	345.6	302.7	213.3	89.4
CAPITAL OUTLAY	1.1	1.0	-	30.7	7.8	22.9	17.7	13.4	4.4
SOCIAL INSURANCE ADMINISTRATION	10.2	10.2	-	50.0	50.0	-	22.4	22.4	-
VETERANS' SERVICES	.1	.1	-	2.1	2.1	-	.8	.8	-
TRANSPORTATION:									
HIGHWAYS	211.4	126.9	84.5	1 074.6	629.7	444.9	431.6	329.7	101.9
CAPITAL OUTLAY	88.5	62.2	26.3	518.7	381.8	136.9	279.1	234.1	45.1
AIR TRANSPORTATION	2.5	-	2.5	5.4	-	5.4	28.6	1.2	27.5
OTHER	2.0	.3	1.6	24.7	8.8	15.9	1.6	-	1.6
PUBLIC SAFETY:									
POLICE PROTECTION	62.3	14.0	48.4	734.7	114.5	620.2	114.3	22.9	91.3
CURRENT OPERATION	59.7	12.7	47.0	723.8	110.9	612.9	107.6	21.4	86.2
FIRE PROTECTION	36.5	-	36.5	258.2	-	258.2	43.0	-	43.0
CURRENT OPERATION	32.6	-	32.6	241.2	-	241.2	37.2	-	37.2
CORRECTION	29.5	18.3	11.2	400.0	244.5	155.5	123.5	106.1	17.4
PROTECTIVE INSPECTION AND REGULATION	10.1	8.6	1.5	136.4	106.6	29.9	22.6	16.9	5.7
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	31.6	20.2	11.4	400.9	214.5	186.4	137.0	69.4	67.6
SEWERAGE	44.4	8.3	36.0	544.9	4.9	539.9	70.5	-	70.5
SANITATION OTHER THAN SEWERAGE	12.3	-	12.3	142.4	-	142.4	29.4	-	29.4
HOUSING AND URBAN RENEWAL	39.3	4.4	34.9	275.3	29.6	245.7	27.7	1.3	26.4
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	34.9	12.9	22.1	295.0	136.2	158.7	80.7	41.8	38.9
GENERAL CONTROL	40.9	20.8	20.1	477.5	164.5	313.1	89.2	54.6	34.5
GENERAL PUBLIC BUILDINGS	9.3	2.0	7.2	175.8	30.4	145.4	24.9	9.0	15.9
INTEREST ON GENERAL DEBT	141.8	107.5	34.3	1 310.3	817.1	493.3	263.0	82.7	180.3
OTHER GENERAL EXPENDITURE	85.9	24.7	61.2	1 868.9	991.0	877.9	105.0	43.6	61.5
INSURANCE TRUST EXPENDITURE	60.5	60.2	.3	1 435.3	1 417.1	18.2	162.1	162.1	-
EMPLOYEE RETIREMENT	31.1	30.7	.3	642.9	624.8	18.2	96.2	96.1	-
OTHER	29.4	29.4	-	792.4	792.4	-	65.9	65.9	-
LIQUOR STORES EXPENDITURE	126.7	126.7	-	-	-	-	-	-	-
UTILITY EXPENDITURE	30.6	.1	30.5	869.1	575.6	293.4	155.0	-	155.0
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	667.8	251.4	416.4	7 188.3	2 042.4	5 145.9	1 328.0	537.8	790.4

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]64 998.6	35 917.3	[1]43 265.5	[1]11 835.9	7 587.6	[1]7 051.7	[1]1 824.2	1 440.0	[1]805.7
INTERGOVERNMENTAL EXPENDITURE	208.7	12 262.9	2 130.1	-	2 722.6	80.8	-	412.4	9.2
TO FEDERAL GOVERNMENT	208.7	208.7	-	-	-	-	-	-	-
TO STATE GOVERNMENT	(1)	-	2 130.1	(1)	-	80.8	(1)	-	9.2
TO LOCAL GOVERNMENT	(1)	12 054.2	(1)	(1)	2 722.6	(1)	(1)	412.4	(1)
DIRECT EXPENDITURE	64 789.9	23 654.5	41 135.5	11 835.9	4 865.0	6 970.8	1 824.2	1 027.6	796.6
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	53 861.3	17 694.8	36 166.5	9 878.7	4 301.2	5 577.5	1 690.7	934.8	755.8
CURRENT OPERATION	42 459.4	13 501.8	28 957.6	8 312.2	3 396.6	4 915.6	1 326.8	728.8	598.0
ASSISTANCE AND SUBSIDIES	2 879.6	563.8	2 315.9	251.4	251.4	-	25.2	24.7	.6
CAPITAL OUTLAY	4 814.3	1 495.5	3 318.8	891.4	447.5	444.0	259.4	144.0	115.4
INTEREST ON GENERAL DEBT	3 708.0	2 133.7	1 574.2	423.7	205.8	217.9	79.2	37.3	41.9
GENERAL EXPENDITURE BY FUNCTION, TOTAL	53 861.3	17 694.8	36 166.5	9 878.7	4 301.2	5 577.5	1 690.7	934.8	755.8
EDUCATION SERVICES:									
EDUCATION	15 691.6	3 085.6	12 605.9	4 202.5	1 321.3	2 881.2	637.1	244.2	392.9
LOCAL SCHOOLS	11 888.2	-	11 888.2	2 594.5	26.7	2 567.7	383.6	-	383.6
CAPITAL OUTLAY	477.5	-	477.5	106.7	17.5	89.2	26.0	-	26.0
INSTITUTIONS OF HIGHER EDUCATION	2 944.7	2 226.9	717.8	1 412.1	1 098.7	313.5	226.4	217.1	9.3
CAPITAL OUTLAY	200.6	176.3	24.3	91.0	71.5	19.5	19.8	19.3	.5
OTHER EDUCATION	858.7	858.7	-	195.9	195.9	-	27.1	27.1	-
LIBRARIES	270.0	52.3	217.7	41.1	3.3	37.8	4.0	.9	3.1
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	9 564.5	4 544.0	5 020.5	989.6	789.5	200.1	148.5	131.9	16.7
HEALTH AND HOSPITALS	5 343.6	2 592.3	2 751.3	1 021.4	479.4	542.0	88.0	83.3	4.8
CAPITAL OUTLAY	210.5	109.7	100.8	47.7	14.9	32.7	8.9	8.7	.1
SOCIAL INSURANCE ADMINISTRATION	282.9	282.9	-	32.3	32.3	-	5.2	5.2	-
VETERANS' SERVICES	4.1	4.1	-	2.0	2.0	-	.1	.1	-
TRANSPORTATION:									
HIGHWAYS	2 854.7	1 144.6	1 710.1	748.8	622.1	126.7	240.3	148.5	91.9
CAPITAL OUTLAY	1 315.9	787.3	528.7	297.8	272.8	25.0	135.8	105.9	29.9
AIR TRANSPORTATION	379.5	24.5	355.0	49.8	-	49.8	12.6	-	12.6
OTHER	139.9	20.0	119.9	28.2	15.6	12.6	.5	-	.5
PUBLIC SAFETY:									
POLICE PROTECTION	2 137.9	186.7	1 951.3	356.5	82.8	273.7	35.2	7.4	27.8
CURRENT OPERATION	2 054.4	175.3	1 879.0	331.2	75.6	255.6	33.5	6.8	26.7
FIRE PROTECTION	886.4	-	886.4	118.2	-	118.2	11.9	-	11.9
CURRENT OPERATION	816.8	-	816.8	112.8	-	112.8	10.5	-	10.5
CORRECTION	1 362.7	811.3	551.5	247.5	219.4	28.1	17.3	10.5	6.8
PROTECTIVE INSPECTION AND REGULATION	291.4	179.3	112.1	55.6	36.1	19.5	11.7	11.1	.7
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	913.5	257.9	655.6	310.3	172.8	137.5	70.1	48.0	22.1
SEWERAGE	1 108.8	14.1	1 094.7	103.3	-	103.2	22.2	-	22.2
SANITATION OTHER THAN SEWERAGE	827.7	-	827.7	129.3	-	129.3	7.4	-	7.4
HOUSING AND URBAN RENEWAL	1 462.3	75.6	1 386.7	201.2	20.4	180.8	26.4	9.3	17.1
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	784.8	460.2	324.6	142.1	58.7	83.4	29.6	14.0	15.7
GENERAL CONTROL	1 295.3	720.4	574.9	226.4	116.0	110.4	29.2	14.4	14.8
GENERAL PUBLIC BUILDINGS	476.3	104.6	371.7	75.2	16.0	59.2	10.2	3.0	7.1
INTEREST ON GENERAL DEBT	3 708.0	2 133.7	1 574.2	423.7	205.8	217.9	79.2	37.3	41.9
OTHER GENERAL EXPENDITURE	4 075.4	1 000.8	3 074.6	373.6	107.8	265.8	203.9	165.8	38.1
INSURANCE TRUST EXPENDITURE	4 801.4	2 883.5	1 917.9	566.5	563.9	2.6	94.4	92.8	1.6
EMPLOYEE RETIREMENT	3 420.4	1 502.5	1 917.9	364.0	361.4	2.6	19.4	17.8	1.6
OTHER	1 381.0	1 381.0	-	202.5	202.5	-	75.0	75.0	-
LIQUOR STORES EXPENDITURE	-	-	-	215.3	-	215.3	-	-	-
UTILITY EXPENDITURE	6 127.2	3 076.2	3 051.0	1 175.5	-	1 175.5	39.2	-	39.2
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	23 233.5	5 853.9	17 379.6	4 515.0	1 583.6	2 931.4	617.1	271.9	345.2

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]25 428.0	16 348.5	[1]13 914.3	[1]7 382.1	4 708.4	[1]3 960.2	[1]7 677.6	4 443.4	[1]4 239.7
INTERGOVERNMENTAL EXPENDITURE	-	4 779.9	55.0	-	1 284.8	1.7	-	993.0	12.6
TO FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
TO STATE GOVERNMENT	(1)	-	55.0	(1)	-	1.7	(1)	-	12.6
TO LOCAL GOVERNMENT	(1)	4 779.9	(1)	(1)	1 284.8	(1)	(1)	993.0	(1)
DIRECT EXPENDITURE	25 428.0	11 568.6	13 859.4	7 382.1	3 423.6	3 958.5	7 677.6	3 450.4	4 227.2
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	21 191.5	8 408.1	12 783.5	6 367.2	2 839.5	3 527.7	6 371.8	2 719.3	3 652.5
CURRENT OPERATION	16 927.5	5 874.4	11 053.1	4 944.[illegible]	2 244.8	2 699.8	4 988.7	1 838.5	3 150.2
ASSISTANCE AND SUBSIDIES	966.5	780.7	185.7	150.5	150.5	-	129.2	129.2	-
CAPITAL OUTLAY	2 256.9	1 217.1	1 039.8	951.4	335.2	616.3	648.8	280.5	368.3
INTEREST ON GENERAL DEBT	1 040.6	535.8	504.9	320.6	109.0	211.6	605.1	471.1	134.1
GENERAL EXPENDITURE BY FUNCTION, TOTAL	21 191.5	8 408.1	12 783.5	6 367.2	2 839.5	3 527.7	6 371.8	2 719.3	3 652.5
EDUCATION SERVICES:									
EDUCATION	7 675.0	2 027.9	5 647.1	2 528.3	822.1	1 706.2	2 410.7	541.8	1 868.9
LOCAL SCHOOLS	5 518.6	-	5 518.6	1 706.2	-	1 706.2	1 671.4	-	1 671.4
CAPITAL OUTLAY	126.5	-	126.5	211.3	-	211.3	54.9	-	54.9
INSTITUTIONS OF HIGHER EDUCATION	1 983.7	1 855.2	128.5	725.2	725.2	-	684.5	486.9	197.5
CAPITAL OUTLAY	156.4	146.9	9.5	52.2	52.2	-	34.1	27.0	7.1
OTHER EDUCATION	172.6	172.6	-	96.9	96.9	-	54.9	54.9	-
LIBRARIES	99.0	4.8	94.2	22.1	2.8	19.3	25.1	1.9	23.2
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	3 266.6	2 412.3	854.3	704.6	699.0	5.6	486.0	465.7	20.2
HEALTH AND HOSPITALS	1 884.2	880.5	1 003.7	675.8	341.7	334.1	407.9	234.4	173.5
CAPITAL OUTLAY	95.4	34.1	61.3	61.8	20.2	41.6	15.2	10.2	5.0
SOCIAL INSURANCE ADMINISTRATION	134.4	134.4	-	37.6	37.6	-	30.6	30.6	-
VETERANS' SERVICES	.3	.3	-	1.2	1.2	-	22.8	22.8	-
TRANSPORTATION:									
HIGHWAYS	1 822.3	1 128.9	693.5	572.6	336.5	236.1	481.7	297.7	184.0
CAPITAL OUTLAY	1 023.8	838.6	185.2	277.8	213.1	64.7	271.1	220.9	50.2
AIR TRANSPORTATION	57.8	-	57.8	44.8	.6	44.2	42.3	-	42.3
OTHER	17.4	-	17.4	4.7	-	4.7	96.7	-	96.7
PUBLIC SAFETY:									
POLICE PROTECTION	777.7	81.5	696.2	190.4	37.4	153.0	221.0	43.2	177.9
CURRENT OPERATION	748.0	75.5	672.6	178.0	34.1	143.9	200.4	40.0	160.5
FIRE PROTECTION	399.4	-	399.4	93.6	-	93.6	140.3	-	140.3
CURRENT OPERATION	370.1	-	370.1	87.2	-	87.2	130.1	-	130.1
CORRECTION	372.7	238.1	134.6	128.1	114.5	13.7	116.1	66.3	49.8
PROTECTIVE INSPECTION AND REGULATION	107.3	73.2	34.1	49.6	39.4	10.2	58.8	44.7	14.2
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	405.9	163.0	242.9	183.0	105.2	77.7	243.1	133.3	109.8
SEWERAGE	617.0	76.4	540.6	131.0	-	131.0	160.0	.2	159.8
SANITATION OTHER THAN SEWERAGE	151.6	-	151.6	68.6	-	68.6	20.8	-	20.8
HOUSING AND URBAN RENEWAL	446.4	33.2	413.1	156.9	5.5	151.5	100.0	12.7	87.3
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	369.9	219.8	150.1	132.9	74.2	58.7	163.2	102.6	60.5
GENERAL CONTROL	499.1	80.4	418.7	134.5	53.3	81.2	189.2	72.9	116.3
GENERAL PUBLIC BUILDINGS	202.9	59.9	143.0	46.4	6.5	40.0	27.2	1.5	25.7
INTEREST ON GENERAL DEBT	1 040.6	535.8	504.9	320.6	109.0	211.6	605.1	471.1	134.1
OTHER GENERAL EXPENDITURE	843.8	257.6	586.2	139.9	53.0	86.8	323.1	175.9	147.3
INSURANCE TRUST EXPENDITURE	2 911.0	2 887.0	23.9	393.9	386.4	7.4	660.0	640.5	19.5
EMPLOYEE RETIREMENT	1 487.8	1 463.8	23.9	215.4	208.0	7.4	202.3	182.8	19.5
OTHER	1 423.2	1 423.2	-	178.4	178.4	-	457.7	457.7	-
LIQUOR STORES EXPENDITURE	273.5	273.5	-	-	-	-	90.7	90.7	-
UTILITY EXPENDITURE	1 051.9	-	1 051.9	621.0	197.7	423.3	555.1	-	555.1
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	9 242.8	2 535.9	6 706.9	2 848.2	1 056.0	1 792.2	2 748.1	870.7	1 877.4

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84 —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	[1]26 631.9	16 600.8	[1]14 893.5	[1]2 523.2	1 831.8	[1]967.7	[1]6 257.7	4 396.3	[1]2 965.4
INTERGOVERNMENTAL EXPENDITURE	62.3	4 703.5	221.1	8.0	275.0	9.2	-	1 095.3	8.7
TO FEDERAL GOVERNMENT	62.3	62.3	-	8.0	8.0	-	-	-	-
TO STATE GOVERNMENT	(1)	-	221.1	(1)	-	9.2	(1)	-	8.7
TO LOCAL GOVERNMENT	(1)	4 641.3	(1)	(1)	267.0	(1)	(1)	1 095.3	(1)
DIRECT EXPENDITURE	26 569.7	11 897.3	14 672.4	2 515.3	1 556.8	958.5	6 257.7	3 301.0	2 956.7
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	21 845.6	9 085.0	12 760.6	2 265.7	1 357.3	908.4	5 178.2	2 556.1	2 622.1
CURRENT OPERATION	16 844.2	6 457.7	10 386.4	1 767.1	965.2	801.9	4 320.3	2 121.3	2 199.0
ASSISTANCE AND SUBSIDIES	1 426.4	1 426.2	.2	102.6	82.4	20.2	97.9	97.9	-
CAPITAL OUTLAY	2 040.4	734.1	1 306.3	173.5	123.2	50.3	535.0	253.5	281.5
INTEREST ON GENERAL DEBT	1 534.6	466.9	1 067.7	222.5	186.5	36.0	225.1	83.5	141.6
GENERAL EXPENDITURE BY FUNCTION, TOTAL	21 845.6	9 085.0	12 760.6	2 265.7	1 357.3	908.4	5 178.2	2 556.1	2 622.1
EDUCATION SERVICES:									
EDUCATION	7 522.9	1 678.5	5 844.4	720.1	250.8	469.3	2 116.6	793.7	1 322.8
LOCAL SCHOOLS	5 650.2	15.6	5 634.7	469.3	-	469.3	1 358.1	35.3	1 322.8
CAPITAL OUTLAY	219.9	15.6	204.3	5.5	-	5.5	121.7	1.0	120.7
INSTITUTIONS OF HIGHER EDUCATION	1 199.8	990.0	209.8	178.8	178.8	-	645.5	645.5	-
CAPITAL OUTLAY	72.1	62.0	10.1	8.9	8.9	-	26.8	26.8	-
OTHER EDUCATION	672.9	672.9	-	72.0	72.0	-	113.0	113.0	-
LIBRARIES	60.8	3.2	57.6	9.6	1.8	7.8	18.1	1.8	16.3
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	3 589.4	3 071.9	517.5	402.6	377.7	24.9	439.2	428.1	11.1
HEALTH AND HOSPITALS	1 522.2	940.5	581.7	161.4	160.1	1.3	761.4	421.8	339.6
CAPITAL OUTLAY	194.9	34.4	160.5	7.2	7.2	-	34.9	23.8	11.1
SOCIAL INSURANCE ADMINISTRATION	128.3	128.3	-	17.1	17.1	-	42.8	42.8	-
VETERANS' SERVICES	1.2	1.2	-	-	-	-	.4	.4	-
TRANSPORTATION:									
HIGHWAYS	1 733.8	1 184.9	549.0	121.1	79.2	41.8	356.4	282.9	73.5
CAPITAL OUTLAY	581.5	419.7	161.7	64.2	59.4	4.7	165.3	145.2	20.1
AIR TRANSPORTATION	71.9	7.2	64.7	9.1	9.1	-	16.6	1.7	14.9
OTHER	55.7	-	55.7	1.4	.5	.9	33.8	31.1	2.8
PUBLIC SAFETY:									
POLICE PROTECTION	772.5	173.5	599.0	77.1	11.6	65.5	163.2	40.7	122.6
CURRENT OPERATION	756.4	168.1	588.2	74.4	11.3	63.1	150.5	35.1	115.4
FIRE PROTECTION	223.1	-	223.1	62.1	-	62.1	50.5	-	50.5
CURRENT OPERATION	214.3	-	214.3	57.8	-	57.8	45.5	-	45.5
CORRECTION	421.3	190.1	231.2	32.5	32.5	-	121.8	107.8	14.0
PROTECTIVE INSPECTION AND REGULATION	109.2	75.4	33.8	15.3	11.9	3.5	33.6	28.8	4.8
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	439.6	257.0	182.6	36.1	19.9	16.2	149.2	107.3	41.9
SEWERAGE	407.3	2.4	404.9	63.5	25.2	38.2	112.7	-	112.7
SANITATION OTHER THAN SEWERAGE	175.0	-	175.0	14.5	-	14.5	59.3	-	59.3
HOUSING AND URBAN RENEWAL	496.3	7.3	489.0	38.6	3.7	34.9	62.4	8.1	54.3
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	348.5	197.3	151.2	44.6	29.2	15.4	88.1	53.7	34.4
GENERAL CONTROL	634.7	165.2	469.5	57.1	40.3	16.8	107.0	41.9	65.1
GENERAL PUBLIC BUILDINGS	149.9	33.4	116.5	20.7	10.1	10.6	31.5	11.3	20.2
INTEREST ON GENERAL DEBT	1 534.6	466.9	1 067.7	222.5	186.5	36.0	225.1	83.5	141.6
OTHER GENERAL EXPENDITURE	1 447.4	500.8	946.5	138.8	90.0	48.8	188.8	68.8	119.9
INSURANCE TRUST EXPENDITURE	2 514.3	2 270.5	243.8	197.3	178.3	19.0	311.7	309.9	1.8
EMPLOYEE RETIREMENT	1 228.8	985.0	243.8	92.5	73.5	19.0	183.2	181.4	1.8
OTHER	1 285.5	1 285.5	-	104.8	104.8	-	128.5	128.5	-
LIQUOR STORES EXPENDITURE	541.7	541.7	-	-	-	-	-	-	-
UTILITY EXPENDITURE	1 668.1	-	1 668.1	52.3	21.2	31.1	767.8	435.0	332.8
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	9 065.3	2 488.4	6 576.9	886.1	392.8	493.2	2 449.0	1 111.2	1 337.9

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1] 1 557.0	952.9	[1] 773.2	[1] 10 455.5	4 829.7	[1] 6 748.6	[1] 35 330.3	16 880.0	[1] 23 424.0
INTERGOVERNMENTAL EXPENDITURE	-	165.3	3.9	-	1 105.9	17.0	-	4 965.2	8.4
TO FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
TO STATE GOVERNMENT	(1)	-	3.9	(1)	-	17.0	(1)	-	8.4
TO LOCAL GOVERNMENT	(1)	165.3	(1)	(1)	1 105.9	(1)	(1)	4 965.2	(1)
DIRECT EXPENDITURE	1 556.9	787.6	769.3	10 455.5	3 723.8	6 731.7	35 330.3	11 914.7	23 415.6
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	1 408.5	737.3	671.2	7 504.5	3 368.4	4 136.2	29 754.8	10 436.6	19 318.3
CURRENT OPERATION	1 071.3	514.5	556.8	5 912.2	2 597.0	3 315.2	22 847.1	8 152.3	14 694.8
ASSISTANCE AND SUBSIDIES	22.0	22.0	-	110.9	110.5	.4	419.8	418.8	.9
CAPITAL OUTLAY	226.9	129.3	97.7	1 050.0	517.0	533.0	4 811.9	1 601.8	3 210.1
INTEREST ON GENERAL DEBT	88.3	71.6	16.7	431.5	143.9	287.5	1 676.0	263.6	1 412.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	1 408.5	737.3	671.2	7 504.5	3 368.4	4 136.2	29 754.8	10 436.6	19 318.3
EDUCATION SERVICES:									
EDUCATION	496.6	147.1	349.5	2 549.3	933.0	1 616.2	12 738.2	3 338.1	9 400.1
LOCAL SCHOOLS	349.5	-	349.5	1 616.2	-	1 616.2	8 779.1	83.0	8 696.1
CAPITAL OUTLAY	25.0	-	25.0	120.4	-	120.4	1 171.9	.3	1 171.6
INSTITUTIONS OF HIGHER EDUCATION	130.6	130.6	-	741.5	741.5	-	3 759.0	3 055.0	704.0
CAPITAL OUTLAY	8.5	8.5	-	50.1	50.1	-	441.4	368.1	73.3
OTHER EDUCATION	16.5	16.5	-	191.5	191.5	-	200.1	200.1	-
LIBRARIES	6.3	1.7	4.7	24.3	1.6	22.7	120.9	5.3	115.6
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	133.1	127.5	5.6	879.0	829.3	49.7	2 113.4	2 047.8	65.5
HEALTH AND HOSPITALS	70.5	51.0	19.5	1 003.8	397.4	606.5	2 906.4	1 315.5	1 590.9
CAPITAL OUTLAY	1.8	.9	.9	112.8	19.4	93.4	189.0	38.3	150.7
SOCIAL INSURANCE ADMINISTRATION	11.8	11.8	-	46.5	46.5	-	169.4	169.4	-
VETERANS' SERVICES	.5	.5	-	.8	.8	-	6.3	6.3	-
TRANSPORTATION:									
HIGHWAYS	232.2	146.7	85.5	750.5	506.6	243.9	2 505.6	1 483.7	1 021.9
CAPITAL OUTLAY	120.5	96.9	23.6	468.5	403.0	65.[illegible]	1 435.5	995.7	449.8
AIR TRANSPORTATION	7.0	-	7.0	53.4	4.1	49.3	356.1	-	356.1
OTHER	.7	-	.7	3.3	-	3.3	133.4	-	133.4
PUBLIC SAFETY:									
POLICE PROTECTION	37.9	9.6	28.2	242.5	29.5	213.0	1 061.[illegible]	131.2	930.1
CURRENT OPERATION	35.9	8.9	27.0	229.1	26.5	202.6	986.8	115.6	871.2
FIRE PROTECTION	10.9	-	10.9	109.6	-	109.6	458.9	-	458.9
CURRENT OPERATION	9.4	-	9.4	107.2	-	107.2	430.3	-	430.3
CORRECTION	15.5	12.8	2.8	146.5	112.2	34.2	587.0	354.8	232.2
PROTECTIVE INSPECTION AND REGULATION	8.2	7.2	1.1	37.4	29.6	7.8	160.9	109.6	51.3
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	80.4	52.7	27.7	190.2	101.9	88.3	969.2	314.7	654.5
SEWERAGE	28.7	-	28.7	165.1	-	165.1	723.1	-	723.1
SANITATION OTHER THAN SEWERAGE	6.8	-	6.8	94.7	-	94.7	304.5	-	304.5
HOUSING AND URBAN RENEWAL	12.9	3.3	9.6	159.4	17.9	141.5	251.3	2.3	249.0
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	44.6	24.1	20.5	111.4	53.7	57.6	600.3	197.5	402.8
GENERAL CONTROL	31.6	17.3	14.3	154.8	47.4	107.4	645.8	129.2	516.6
GENERAL PUBLIC BUILDINGS	6.6	.8	5.8	50.5	20.3	30.2	249.7	52.5	197.3
INTEREST ON GENERAL DEBT	88.3	71.6	16.7	431.5	143.9	287.5	1 676.0	263.6	1 412.4
OTHER GENERAL EXPENDITURE	77.4	51.6	25.8	299.9	92.5	207.4	1 016.9	515.1	501.9
INSURANCE TRUST EXPENDITURE	51.7	50.3	1.4	438.3	355.5	82.8	1 585.4	1 478.2	107.2
EMPLOYEE RETIREMENT	42.1	40.7	1.4	274.4	191.7	82.8	867.1	759.9	107.2
OTHER	9.6	9.6	-	163.8	163.8	-	718.3	718.3	-
LIQUOR STORES EXPENDITURE	19.3	-	19.3	-	-	-	-	-	-
UTILITY EXPENDITURE	77.4	-	77.4	2 512.8	-	2 512.8	3 990.1	-	3 990.1
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	531.4	206.8	324.6	3 288.8	1 041.0	2 247.9	13 561.9	3 407.6	10 154.3

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]4 891.3	2 445.7	[1]3 057.3	[1]1 349.6	941.1	[1]538.2	[1]11 394.3	7 095.7	[1]6 243.6
INTERGOVERNMENTAL EXPENDITURE	.4	611.0	1.2	6.4	136.0	.2	-	1 928.5	16.4
TO FEDERAL GOVERNMENT	.4	.4	-	6.4	6.4	-	-	-	-
TO STATE GOVERNMENT	(1)	-	1.2	(1)	-	.2	(1)	-	16.4
TO LOCAL GOVERNMENT	(1)	610.6	(1)	(1)	129.6	(1)	(1)	1 928.5	(1)
DIRECT EXPENDITURE	4 890.8	1 834.8	3 056.1	1 343.1	805.1	538.1	11 394.3	5 167.2	6 227.2
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	3 382.7	1 618.8	1 763.9	1 177.1	725.5	451.6	10 177.5	4 599.4	5 578.1
CURRENT OPERATION	2 552.7	1 182.6	1 370.1	936.7	542.4	394.3	8 380.2	3 591.5	4 788.6
ASSISTANCE AND SUBSIDIES	68.8	68.8	-	57.3	57.3	-	278.6	219.9	58.7
CAPITAL OUTLAY	560.5	280.2	280.2	109.9	65.3	44.7	1 059.5	566.0	493.4
INTEREST ON GENERAL DEBT	200.8	87.2	113.6	73.2	60.5	12.7	459.3	222.0	237.4
GENERAL EXPENDITURE BY FUNCTION, TOTAL	3 382.7	1 618.8	1 763.9	1 177.1	725.5	451.6	10 177.5	4 599.4	5 578.1
EDUCATION SERVICES:									
EDUCATION	1 429.5	536.1	893.4	446.6	177.2	269.3	4 131.4	1 352.1	2 779.3
LOCAL SCHOOLS	893.4	-	893.4	269.3	-	269.3	2 779.3	-	2 779.3
CAPITAL OUTLAY	101.2	-	101.2	7.9	-	7.9	108.5	-	108.5
INSTITUTIONS OF HIGHER EDUCATION	483.0	483.0	-	146.3	146.3	-	1 174.4	1 174.4	-
CAPITAL OUTLAY	43.7	43.7	-	7.2	7.2	-	62.9	62.9	-
OTHER EDUCATION	53.1	53.1	-	31.0	31.0	-	177.8	177.8	-
LIBRARIES	20.8	3.6	17.2	4.0	1.6	2.3	67.6	4.7	62.9
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	282.5	275.6	6.8	151.2	151.0	.2	988.4	740.1	248.3
HEALTH AND HOSPITALS	203.9	143.0	60.9	56.4	54.5	2.0	899.2	706.1	193.1
CAPITAL OUTLAY	11.9	8.0	3.9	.6	.5	.1	27.4	19.0	8.3
SOCIAL INSURANCE ADMINISTRATION	27.8	27.8	-	11.6	11.6	-	34.4	34.4	-
VETERANS' SERVICES	.1	.1	-	.1	.1	-	1.5	1.5	-
TRANSPORTATION:									
HIGHWAYS	367.2	265.4	101.8	143.3	94.8	48.5	930.2	734.4	195.8
CAPITAL OUTLAY	218.4	184.5	33.9	54.2	48.0	6.2	458.3	399.2	59.1
AIR TRANSPORTATION	32.5	1.3	31.2	2.7	.8	1.9	26.6	2.2	24.5
OTHER	-	-	-	1.1	-	1.1	28.7	15.2	13.4
PUBLIC SAFETY:									
POLICE PROTECTION	112.4	19.6	92.8	29.5	14.3	15.2	366.9	65.7	301.2
CURRENT OPERATION	108.3	18.9	89.5	27.9	13.6	14.3	352.4	62.1	290.3
FIRE PROTECTION	43.8	-	43.8	10.5	-	10.5	188.1	-	188.1
CURRENT OPERATION	39.6	-	39.6	9.1	-	9.1	174.9	-	174.9
CORRECTION	64.3	51.9	12.4	15.8	15.8	-	329.9	247.7	82.2
PROTECTIVE INSPECTION AND REGULATION	23.2	17.9	5.3	6.9	6.8	.1	94.4	60.8	33.6
ENVIRONMENT AND HOUSING:									
NATURAL RESOURCES, PARKS AND RECREATION	150.3	68.1	82.2	37.4	32.4	4.9	217.4	74.6	142.8
SEWERAGE	49.0	-	49.0	26.3	-	26.3	230.8	10.0	220.8
SANITATION OTHER THAN SEWERAGE	21.3	-	21.3	3.2	-	3.2	140.7	-	140.7
HOUSING AND URBAN RENEWAL	44.3	2.0	42.3	20.1	13.4	6.7	111.6	8.8	102.8
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	65.0	32.0	33.0	30.9	15.8	15.1	231.0	96.2	134.8
GENERAL CONTROL	86.8	29.7	57.1	25.5	19.7	5.7	254.4	91.7	162.7
GENERAL PUBLIC BUILDINGS	24.4	4.9	19.5	14.8	12.2	2.6	120.3	30.1	90.2
INTEREST ON GENERAL DEBT	200.8	87.2	113.6	73.2	60.5	12.7	459.3	222.0	237.4
OTHER GENERAL EXPENDITURE	132.8	52.5	80.4	66.3	42.9	23.4	324.9	101.2	223.7
INSURANCE TRUST EXPENDITURE	167.6	167.6	-	52.0	51.3	.7	423.1	367.9	55.3
EMPLOYEE RETIREMENT	70.1	70.1	-	20.4	19.7	.7	299.9	244.6	55.3
OTHER	97.5	97.5	-	31.6	31.6	-	123.2	123.2	-
LIQUOR STORES EXPENDITURE	48.4	48.4	-	28.3	28.3	-	199.9	199.9	-
UTILITY EXPENDITURE	1 292.2	-	1 292.2	85.8	-	85.8	593.8	-	593.8
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	1 364.8	522.7	842.1	415.5	199.9	215.6	4 874.4	1 774.1	3 100.3

See footnotes at end of table.

Table 13. State and Local Government Expenditure by Function and Level of Government, by States: 1983-84—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	[1]14 190.4	8 139.0	[1]8 402.5	[1]4 195.4	3 135.8	[1]1 763.1	[1]12 462.4	7 530.0	[1]7 547.0	[1]2 210.8	1 414.6	[1]1 327.5
INTERGOVERNMENTAL EXPENDITURE	19.2	2 290.3	79.9	-	702.9	.5	45.6	2 638.6	21.5	.1	529.7	1.7
TO FEDERAL GOVERNMENT	19.2	19.2	-	-	-	-	45.6	45.6	-	.1	.1	-
TO STATE GOVERNMENT	([1])	-	79.9	([1])	-	.5	([1])	-	21.5	([1])	-	1.7
TO LOCAL GOVERNMENT	([1])	2 271.2	([1])	([1])	702.9	([1])	([1])	2 593.1	([1])	([1])	529.5	([1])
DIRECT EXPENDITURE	14 171.2	5 848.7	8 322.6	4 195.4	2 432.8	1 762.6	12 416.8	4 891.4	7 525.5	2 210.7	884.9	1 325.8
GENERAL EXPENDITURE BY CHARACTER AND OBJECT, TOTAL	9 889.5	4 342.3	5 547.2	3 543.1	1 867.7	1 675.3	11 263.2	4 285.6	6 977.7	1 994.8	741.5	1 253.4
CURRENT OPERATION	7 565.8	3 135.1	4 430.7	2 817.4	1 411.8	1 405.7	9 006.8	3 224.1	5 782.7	1 328.3	430.3	898.0
ASSISTANCE AND SUBSIDIES	355.8	355.6	.2	85.8	85.8	-	549.9	479.5	70.3	24.7	24.7	-
CAPITAL OUTLAY	1 515.4	611.6	903.8	400.7	272.7	128.0	1 215.5	353.0	862.5	487.5	225.4	262.1
INTEREST ON GENERAL DEBT	452.6	240.1	212.5	239.1	97.4	141.6	491.1	228.9	262.2	154.4	61.1	93.2
GENERAL EXPENDITURE BY FUNCTION, TOTAL	9 889.5	4 342.3	5 547.2	3 543.1	1 867.7	1 675.3	11 263.2	4 285.6	6 977.7	1 994.8	741.5	1 253.4
EDUCATION SERVICES:												
EDUCATION	3 637.1	1 290.6	2 346.5	1 362.4	398.1	964.3	4 305.1	1 273.4	3 031.7	780.0	139.0	641.0
LOCAL SCHOOLS	2 391.7	45.2	2 346.5	964.3	-	964.3	2 732.3	-	2 732.3	564.2	-	564.2
CAPITAL OUTLAY	210.1	45.2	164.9	54.7	-	54.7	88.6	-	88.6	99.6	-	99.6
INSTITUTIONS OF HIGHER EDUCATION	1 096.2	1 096.2	-	323.9	323.9	-	1 426.8	1 127.4	299.4	199.2	122.4	76.8
CAPITAL OUTLAY	62.7	62.7	-	16.9	16.9	-	98.6	84.6	14.1	42.1	16.6	25.5
OTHER EDUCATION	149.2	149.2	-	74.2	74.2	-	146.0	146.0	-	16.6	16.6	-
LIBRARIES	79.4	7.9	71.5	12.7	2.8	9.9	61.1	.8	60.3	8.7	1.4	7.3
SOCIAL SERVICES AND INCOME MAINTENANCE:												
PUBLIC WELFARE	1 020.3	1 013.4	6.9	326.8	325.2	1.6	1 696.7	1 387.6	309.2	82.6	80.2	2.4
HEALTH AND HOSPITALS	773.5	394.8	378.7	315.7	170.0	145.7	908.5	283.7	624.8	191.2	55.0	136.3
CAPITAL OUTLAY	87.2	42.7	44.4	12.1	7.1	5.0	29.6	10.6	19.1	16.6	1.8	14.8
SOCIAL INSURANCE ADMINISTRATION	69.9	69.9	-	19.0	19.0	-	55.9	55.9	-	12.4	12.4	-
VETERANS' SERVICES	.9	.9	-	.8	.8	-	3.5	3.5	-	-	-	-
TRANSPORTATION:												
HIGHWAYS	897.4	525.9	371.5	391.1	361.3	29.7	1 030.4	376.8	653.7	295.3	225.2	70.1
CAPITAL OUTLAY	517.5	375.3	142.2	227.8	224.6	3.2	406.0	173.7	232.3	206.0	179.2	26.8
AIR TRANSPORTATION	67.2	6.2	61.0	8.8	.1	8.7	69.0	35.7	33.5	8.1	-	8.1
OTHER	131.4	-	131.4	5.4	-	5.4	15.6	-	15.6	1.0	-	1.0
PUBLIC SAFETY:												
POLICE PROTECTION	332.6	47.9	284.7	75.6	21.3	54.3	425.0	32.1	392.9	68.5	12.5	56.0
CURRENT OPERATION	322.8	45.9	276.9	71.7	19.7	52.0	408.9	31.5	377.5	55.3	10.9	44.3
FIRE PROTECTION	188.5	-	188.5	30.8	-	30.8	170.8	-	170.8	17.4	-	17.4
CURRENT OPERATION	169.0	-	169.0	29.5	-	29.5	165.9	-	165.9	14.5	-	14.5
CORRECTION	346.1	183.5	162.6	30.0	19.7	10.4	176.6	135.4	41.2	27.4	21.5	5.9
PROTECTIVE INSPECTION AND REGULATION	101.4	78.3	23.1	22.3	21.0	1.2	56.5	36.8	19.7	9.2	7.4	1.8
ENVIRONMENT AND HOUSING:												
NATURAL RESOURCES, PARKS AND RECREATION	413.7	193.0	220.7	107.1	82.1	25.0	342.2	148.7	193.5	99.6	48.9	50.7
SEWERAGE	282.9	2.7	280.2	49.5	.2	49.3	474.0	10.1	463.9	35.3	-	35.3
SANITATION OTHER THAN SEWERAGE	95.6	-	95.6	21.6	-	21.6	112.8	-	112.8	14.9	-	14.9
HOUSING AND URBAN RENEWAL	150.3	7.6	142.8	38.7	4.8	34.0	110.8	.3	110.5	11.0	4.8	6.1
GOVERNMENTAL ADMINISTRATION:												
FINANCIAL ADMINISTRATION	212.3	89.2	123.1	78.6	55.5	23.1	164.1	83.3	80.8	34.5	19.2	15.3
GENERAL CONTROL	222.2	52.7	169.5	85.7	35.1	50.6	268.5	79.2	189.3	47.6	18.4	29.2
GENERAL PUBLIC BUILDINGS	16.7	9.5	7.2	27.4	4.5	22.9	63.2	12.2	51.0	21.2	5.4	15.8
INTEREST ON GENERAL DEBT	452.6	240.1	212.5	239.1	97.4	141.6	491.1	228.9	262.2	154.4	61.1	93.2
OTHER GENERAL EXPENDITURE	397.3	128.3	269.0	293.9	248.9	45.1	261.8	101.3	160.6	74.7	28.9	45.8
INSURANCE TRUST EXPENDITURE	1 377.1	1 323.7	53.4	523.6	518.4	5.2	665.3	605.8	59.5	115.4	114.9	.5
EMPLOYEE RETIREMENT	535.1	481.7	53.4	141.1	135.9	5.2	286.0	226.5	59.5	23.4	22.9	.5
OTHER	842.0	842.0	-	382.6	382.6	-	379.3	379.3	-	92.0	92.0	-
LIQUOR STORES EXPENDITURE	182.7	182.7	-	46.7	46.7	-	.1	-	.1	28.5	28.5	-
UTILITY EXPENDITURE	2 722.0	-	2 722.0	82.0	-	82.0	488.2	-	488.2	71.9	-	71.9
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	4 606.4	1 485.5	3 120.9	1 452.2	559.1	893.2	4 620.7	1 255.0	3 365.7	754.6	265.8	488.8

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]Net of duplicative intergovernment transactions.

Table 14. Governmental Expenditure for Capital Outlay, by Function and Level of Government: 1983-84

(Millions of dollars)

Function	Total capital outlay					Construction expenditure only				
	All governments	Federal Government	State and local governments			All governments	Federal Government	State and local governments		
			Total	State	Local			Total	State	Local
ALL FUNCTIONS	143 204	72 456	70 748	25 583	45 166	63 383	9 387	53 996	19 671	34 326
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	60 382	60 382	-	-	-	3 768	3 768	-	-	-
SPACE RESEARCH AND TECHNOLOGY	333	333	-	-	-	171	171	-	-	-
EDUCATION	11 654	58	11 596	4 038	7 558	6 901	-	6 901	2 315	4 586
LOCAL SCHOOLS	7 258	-	7 258	170	7 088	4 482	-	4 482	137	4 345
INSTITUTIONS OF HIGHER EDUCATION	3 855	-	3 855	3 385	470	2 041	-	2 041	1 800	241
OTHER	541	58	483	483	-	378	-	378	378	-
HIGHWAYS	20 553	187	20 366	14 984	5 381	17 773	184	17 589	13 199	4 390
HEALTH AND HOSPITALS	3 396	1 016	2 380	852	1 528	2 148	589	1 559	558	1 002
SEWERAGE	5 664	-	5 664	113	5 550	5 295	-	5 295	109	5 186
PARKS AND RECREATION	2 156	194	1 962	309	1 654	1 511	44	1 467	220	1 247
NATURAL RESOURCES	5 849	4 435	1 414	829	584	4 284	3 308	976	489	487
HOUSING AND URBAN RENEWAL	4 575	1 471	3 104	46	3 058	2 432	-	2 432	33	2 399
AIR TRANSPORTATION	2 063	249	1 814	193	1 621	1 667	42	1 625	182	1 443
WATER TRANSPORT AND TERMINALS	1 067	482	585	160	426	938	445	493	134	359
UTILITIES	12 599	-	12 599	1 491	11 108	9 687	-	9 687	717	8 970
WATER SUPPLY	3 438	-	3 438	18	3 420	3 004	-	3 004	17	2 987
ELECTRIC POWER	5 153	-	5 153	290	4 863	4 545	-	4 545	290	4 255
TRANSIT	3 873	-	3 873	1 182	2 691	2 016	-	2 016	410	1 606
GAS SUPPLY	135	-	135	-	135	122	-	122	-	122
OTHER FUNCTIONS	12 914	3 649	9 265	2 568	6 697	6 809	836	5 973	1 716	4 257

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 15. State and Local Government Expenditure for Capital Outlay, by Function and States: 1983-84

(Millions of dollars)

State	Total[1]	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	70 748.4	58 138.7	11 596.2	7 258.0	3 854.7	20 365.6	2 379.8	5 663.7	3 437.7	9 161.5
ALABAMA	1 072.8	995.2	296.8	168.9	126.3	360.2	74.9	31.7	55.4	21.0
ALASKA	1 301.4	1 037.8	262.3	206.0	55.4	262.8	22.2	60.2	78.7	184.9
ARIZONA	1 510.4	1 078.1	293.6	218.0	74.9	380.9	6.5	97.0	124.4	307.8
ARKANSAS	359.6	326.3	61.9	38.8	18.8	140.0	9.8	15.4	25.1	8.3
CALIFORNIA	6 503.8	5 253.2	864.9	428.4	435.4	1 234.3	206.0	571.4	436.8	813.8
COLORADO	1 388.7	972.3	241.5	198.3	40.8	311.1	19.2	100.9	156.0	260.4
CONNECTICUT	627.0	559.4	92.0	71.2	15.5	208.9	11.7	82.7	34.8	32.8
DELAWARE	207.0	194.3	42.5	11.2	30.6	75.5	2.1	21.4	.4	12.3
DISTRICT OF COLUMBIA	535.8	177.4	28.3	25.7	2.5	45.8	3.7	10.5	18.3	340.0
FLORIDA	4 129.2	3 108.5	735.7	415.5	160.4	869.8	153.4	122.5	386.0	634.8
GEORGIA	1 726.7	1 297.5	255.7	154.6	98.7	426.8	111.5	76.6	72.6	356.5
HAWAII	423.0	377.0	57.6	27.2	29.4	113.1	18.1	25.2	28.5	17.5
IDAHO	270.8	264.5	55.0	29.7	24.3	136.1	8.7	13.6	4.4	1.8
ILLINOIS	3 002.7	2 667.9	364.8	204.3	153.6	1 149.7	34.5	212.0	161.8	173.0
INDIANA	1 223.2	1 159.0	303.3	199.4	97.5	401.6	24.3	149.0	15.5	48.8
IOWA	929.0	867.8	156.7	68.2	85.8	430.9	50.0	108.9	21.3	39.2
KANSAS	722.0	648.7	148.5	97.4	50.1	285.7	13.9	65.4	54.5	18.9
KENTUCKY	980.4	930.9	168.9	86.6	62.8	513.2	23.2	55.8	24.4	25.1
LOUISIANA	1 775.8	1 655.7	374.0	156.8	208.7	729.2	59.0	119.7	41.5	78.6
MAINE	227.7	212.7	39.5	29.0	9.9	75.9	.9	37.4	11.6	3.4
MARYLAND	1 577.8	1 456.7	166.0	91.1	68.4	527.5	19.1	349.5	59.7	61.1
MASSACHUSETTS	1 544.3	1 012.1	104.4	68.1	35.7	280.1	31.9	136.8	62.8	469.5
MICHIGAN	1 996.2	1 538.6	278.8	157.0	119.6	555.6	144.7	124.3	52.7	404.9
MINNESOTA	1 577.7	1 309.2	250.6	151.1	88.9	569.5	25.0	79.0	39.1	227.6
MISSISSIPPI	489.2	464.3	80.5	43.7	34.2	256.1	26.1	11.2	16.8	6.9
MISSOURI	1 074.0	977.2	149.9	100.8	44.1	341.7	44.6	96.6	41.5	55.3
MONTANA	346.8	337.1	57.1	35.6	18.6	167.9	4.3	25.9	8.3	1.4
NEBRASKA	626.2	456.8	78.5	54.2	22.3	239.6	11.7	20.8	13.2	156.2
NEVADA	431.3	386.9	22.2	16.0	6.1	133.6	4.1	31.8	43.7	.7
NEW HAMPSHIRE	188.2	182.9	16.5	12.8	3.2	88.5	1.1	22.7	5.1	.1
NEW JERSEY	1 721.3	1 537.2	313.0	228.5	82.4	518.7	30.7	253.9	39.4	144.7
NEW MEXICO	712.0	686.5	181.0	126.1	54.1	279.1	17.7	45.2	19.2	6.3
NEW YORK	6 260.4	4 814.3	683.4	477.5	200.6	1 315.9	210.5	711.9	137.3	1 308.8
NORTH CAROLINA	1 192.9	891.4	218.9	106.7	91.0	297.8	47.7	34.4	133.3	168.1
NORTH DAKOTA	269.5	259.4	45.9	26.0	19.8	135.8	8.9	17.0	8.3	1.8
OHIO	2 417.8	2 256.9	317.2	126.5	156.4	1 023.8	95.4	294.3	78.8	80.9
OKLAHOMA	1 111.5	951.4	266.7	211.3	52.2	277.8	61.8	87.9	95.6	64.5
OREGON	808.8	648.8	89.2	54.9	34.1	271.1	15.2	81.2	42.2	117.6
PENNSYLVANIA	2 286.1	2 040.4	404.0	219.9	72.1	581.5	194.9	89.1	58.7	185.9
RHODE ISLAND	176.4	173.5	15.5	5.5	8.9	64.2	7.2	37.4	2.5	.5
SOUTH CAROLINA	635.1	535.0	153.8	121.7	26.8	165.3	34.9	53.6	50.9	49.2
SOUTH DAKOTA	238.3	226.9	34.1	25.0	8.5	120.5	1.8	21.2	5.9	5.4
TENNESSEE	1 178.0	1 050.0	173.2	120.4	50.1	468.5	112.8	92.0	43.0	85.1
TEXAS	5 921.9	4 811.9	1 618.0	1 171.9	441.4	1 445.5	189.0	368.8	348.3	761.7
UTAH	1 357.8	560.5	154.8	101.2	43.7	218.4	11.9	20.6	56.2	739.8
VERMONT	133.3	109.9	15.2	7.9	7.2	54.2	.6	18.9	7.2	16.1
VIRGINIA	1 157.7	1 059.5	179.8	108.5	62.9	458.3	27.4	74.6	72.0	25.3
WASHINGTON	2 160.7	1 515.4	277.0	210.1	62.7	517.5	87.2	168.4	50.2	594.8
WEST VIRGINIA	418.8	400.7	76.0	54.7	16.9	227.8	12.1	19.7	17.4	.8
WISCONSIN	1 301.4	1 215.5	190.0	88.6	98.6	406.0	29.6	271.7	47.6	38.3
WYOMING	519.8	487.5	141.8	99.6	42.1	206.0	16.6	26.0	28.9	3.4

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

[1]Includes amounts for categories not shown separately.

Table 16. Indebtedness and Debt Transactions of State and Local Governments: 1983-84
(Millions of dollars)

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	505 030	186 377	318 653	2 138.53
LONG-TERM	485 069	183 208	301 861	2 054.00
FULL FAITH AND CREDIT	166 895	57 349	109 545	706.71
NONGUARANTEED	318 174	125 859	192 316	1 347.29
SHORT-TERM	19 960	3 169	16 792	84.52
NET LONG-TERM DEBT OUTSTANDING	359 620	101 681	257 939	1 522.79
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	43 242	6 502	36 740	183.11
HIGHER EDUCATION	24 754	22 971	1 783	104.82
UTILITIES	81 273	7 357	73 916	344.15
ALL OTHER	335 800	146 377	189 423	1 421.93
LONG-TERM DEBT ISSUED	71 621	29 045	42 576	303.28
LONG-TERM DEBT RETIRED	33 941	12 577	21 364	143.72

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

Table 17. Cash and Security Holdings of State and Local Governments by Purpose and Type of Asset: 1983-84

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	669 293	443 366	225 927	2 834.09
INSURANCE TRUST SYSTEMS, TOTAL	341 717	274 378	67 339	1 446.98
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	5 665	5 636	28	23.99
OTHER CASH AND DEPOSITS	13 629	8 788	4 841	57.71
SECURITIES	322 423	259 954	62 469	1 365.29
FEDERAL	89 723	71 060	18 663	379.93
U.S. TREASURY	62 336	48 347	13 989	263.96
FEDERAL AGENCY	27 387	22 713	4 674	115.97
STATE AND LOCAL GOVERNMENT SECURITIES	3 784	2 203	1 581	16.02
OTHER SECURITIES	228 916	186 690	42 226	969.33
BY PURPOSE OF HOLDINGS:				
UNEMPLOYMENT COMPENSATION	5 735	5 708	27	24.28
EMPLOYEE RETIREMENT	323 008	255 697	67 311	1 367.76
WORKMENS COMPENSATION	12 358	12 358	-	52.33
OTHER INSURANCE TRUST SYSTEMS	616	616	-	2.61
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	327 576	168 987	158 588	1 387.11
BY TYPE OF HOLDING:				
CASH AND DEPOSITS	118 227	36 515	81 712	500.63
SECURITIES	209 349	132 473	76 876	886.48
FEDERAL	72 559	35 651	36 909	307.25
U.S. TREASURY	66 267	31 186	35 081	280.60
FEDERAL AGENCY	6 292	4 464	1 828	26.64
STATE AND LOCAL GOVERNMENT SECURITIES	7 223	6 133	1 090	30.59
OTHER SECURITIES	129 567	90 689	38 877	548.65
BY PURPOSE OF HOLDING:				
LONG-TERM DEBT OFFSETS	125 449	81 527	43 922	531.21
BOND FUNDS	37 516	10 395	27 120	158.86
OTHER FUNDS	164 611	77 065	87 546	697.04

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 18. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and States: 1983-84

(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	505 029.7	186 376.9	318 652.8	7 050.6	2 896.7	4 153.9	9 687.4	5 529.7	4 157.8
LONG-TERM	485 069.2	183 208.2	301 861.0	6 974.5	2 896.7	4 077.7	9 449.1	5 529.7	3 919.5
FULL FAITH AND CREDIT	166 894.8	57 349.3	109 545.5	2 190.1	713.2	1 477.0	3 600.5	1 648.8	1 951.7
NONGUARANTEED	318 174.5	125 859.0	192 315.5	4 784.3	2 183.5	2 600.8	5 848.6	3 880.8	1 967.7
SHORT-TERM	19 960.4	3 168.7	16 791.8	76.1	-	76.1	238.3	-	238.3
LONG-TERM DEBT ISSUED	71 620.9	29 045.1	42 575.9	965.4	711.1	254.3	2 327.1	1 191.9	1 135.2
LONG-TERM DEBT RETIRED	33 940.7	12 577.0	21 363.7	354.2	146.4	207.8	1 136.2	327.7	808.5
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	669 292.7	443 366.0	225 926.7	8 331.6	6 535.3	1 796.3	15 604.1	13 807.4	1 796.7
INSURANCE TRUST SYSTEMS	341 717.1	274 378.5	67 338.6	4 017.4	3 654.2	363.2	1 644.8	1 583.1	61.7
OTHER THAN INSURANCE TRUST SYSTEMS	327 575.6	168 987.5	158 588.1	4 314.2	2 881.1	1 433.1	13 959.3	12 224.3	1 735.0

Item	Arizona			Arkansas			California		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	10 173.9	607.7	9 566.2	3 018.2	703.3	2 314.8	39 317.2	13 553.8	25 763.4
LONG-TERM	9 857.4	607.7	9 249.7	2 972.3	683.3	2 288.9	38 612.4	13 512.6	25 099.8
FULL FAITH AND CREDIT	2 093.3	-	2 093.3	531.1	-	531.1	11 694.3	4 355.1	7 339.3
NONGUARANTEED	7 764.1	607.7	7 156.4	2 441.2	683.3	1 757.8	26 918.0	9 157.6	17 760.5
SHORT-TERM	316.5	-	316.5	45.9	20.0	25.9	704.8	41.2	663.6
LONG-TERM DEBT ISSUED	1 330.6	125.1	1 205.5	392.9	180.4	212.5	5 687.2	2 477.4	3 209.9
LONG-TERM DEBT RETIRED	588.7	68.1	520.6	252.7	125.9	126.8	2 349.2	1 208.6	1 140.6
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	9 358.7	5 270.8	4 087.8	4 228.8	3 029.5	1 199.3	97 453.2	57 201.3	40 251.8
INSURANCE TRUST SYSTEMS	4 729.7	4 369.2	360.5	1 870.9	1 815.0	55.9	58 798.9	43 176.2	15 622.7
OTHER THAN INSURANCE TRUST SYSTEMS	4 629.0	901.6	3 727.3	2 357.9	1 214.5	1 143.4	38 654.3	14 025.1	24 629.1

Item	Colorado			Connecticut			Delaware		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	7 433.4	1 256.3	6 177.1	7 932.2	5 469.8	2 462.4	2 526.8	1 809.0	717.8
LONG-TERM	7 415.9	1 256.3	6 159.7	7 247.2	5 401.6	1 845.6	2 486.6	1 792.9	693.7
FULL FAITH AND CREDIT	2 133.3	-	2 133.3	3 578.3	2 209.0	1 369.4	838.5	563.5	274.9
NONGUARANTEED	5 282.6	1 256.3	4 026.4	3 668.8	3 192.6	476.2	1 648.2	1 229.4	418.8
SHORT-TERM	17.4	-	17.4	685.0	68.2	616.8	40.2	16.1	24.1
LONG-TERM DEBT ISSUED	1 373.1	350.8	1 022.3	725.9	538.8	187.1	389.8	335.2	54.6
LONG-TERM DEBT RETIRED	972.3	245.1	727.2	468.3	325.3	143.0	166.9	124.4	42.5
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	10 582.6	6 038.4	4 544.2	8 666.8	6 949.3	1 717.5	2 264.2	1 774.8	489.5
INSURANCE TRUST SYSTEMS	5 229.8	4 292.2	937.6	5 273.2	4 439.0	834.2	897.5	859.5	38.0
OTHER THAN INSURANCE TRUST SYSTEMS	5 352.8	1 746.2	3 606.6	3 393.6	2 510.3	883.3	1 366.8	915.3	451.5

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 States: 1983-84 —Continued

(Millions of dollars)

Item	District of Columbia			Florida			Georgia		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	3 116.6	-	3 116.6	21 226.5	3 909.6	17 316.9	9 522.7	1 842.1	7 680.6
LONG-TERM	3 068.7	-	3 068.7	20 733.1	3 909.6	16 823.5	9 124.3	1 842.1	7 282.2
FULL FAITH AND CREDIT	1 641.3	-	1 641.3	4 002.9	1 095.9	2 907.0	2 086.5	999.6	1 086.9
NONGUARANTEED	1 427.4	-	1 427.4	16 730.2	2 813.6	13 916.5	7 037.8	842.6	6 195.3
SHORT-TERM	47.9	-	47.9	493.4	-	493.4	398.4	-	398.4
LONG-TERM DEBT ISSUED	145.0	-	145.0	4 910.4	502.4	4 408.1	1 003.2	198.9	804.3
LONG-TERM DEBT RETIRED	46.0	-	46.0	1 147.1	226.2	920.9	579.6	200.1	379.6
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	982.7	-	982.7	23 414.7	10 338.1	13 076.6	11 484.9	7 237.1	4 247.8
INSURANCE TRUST SYSTEMS	492.0	-	492.0	8 067.6	6 493.6	1 574.1	6 053.6	5 402.8	650.7
OTHER THAN INSURANCE TRUST SYSTEMS	490.7	-	490.7	15 347.1	3 844.6	11 502.5	5 431.4	1 834.2	3 597.1

Item	Hawaii			Idaho			Illinois		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	2 862.4	2 512.1	350.3	1 089.2	574.4	514.9	19 782.1	8 636.5	11 145.5
LONG-TERM	2 798.3	2 449.0	349.3	1 073.2	574.4	498.8	18 521.1	8 356.1	10 165.0
FULL FAITH AND CREDIT	1 976.8	1 641.7	335.1	230.9	.3	230.6	7 961.9	3 329.5	4 632.4
NONGUARANTEED	821.5	807.3	14.2	842.3	574.0	268.2	10 559.2	5 026.6	5 532.6
SHORT-TERM	64.1	63.1	1.0	16.0	-	16.0	1 260.9	280.4	980.5
LONG-TERM DEBT ISSUED	337.2	295.5	41.7	180.9	143.7	37.2	2 722.9	1 279.2	1 443.7
LONG-TERM DEBT RETIRED	149.8	127.0	22.8	55.7	17.7	38.0	1 664.0	596.5	1 067.5
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	3 822.0	3 529.8	292.3	1 918.3	1 627.3	291.0	27 549.4	13 719.2	13 830.2
INSURANCE TRUST SYSTEMS	2 333.5	2 333.5	-	694.8	691.8	3.0	14 367.7	8 434.6	5 933.1
OTHER THAN INSURANCE TRUST SYSTEMS	1 488.5	1 196.3	292.3	1 223.4	935.4	288.0	13 181.7	5 284.6	7 897.1

Item	Indiana			Iowa			Kansas		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	6 443.1	1 563.3	4 879.8	3 135.8	651.3	2 484.5	5 560.3	356.1	5 204.1
LONG-TERM	6 093.8	1 391.5	4 702.4	3 035.7	651.3	2 384.3	5 457.3	356.1	5 101.1
FULL FAITH AND CREDIT	1 130.7	-	1 130.7	922.3	-	922.3	1 324.8	27.8	1 297.0
NONGUARANTEED	4 963.1	1 391.5	3 571.6	2 113.4	651.3	1 462.1	4 132.5	328.3	3 804.1
SHORT-TERM	349.3	171.8	177.5	100.2	-	100.2	103.0	-	103.0
LONG-TERM DEBT ISSUED	635.7	334.6	301.0	471.7	89.3	382.4	512.9	4.7	508.2
LONG-TERM DEBT RETIRED	387.2	91.7	295.5	442.7	32.1	410.6	398.8	27.9	370.8
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	6 871.0	4 864.5	2 006.6	4 905.6	3 078.0	1 827.6	5 277.9	2 668.5	2 609.4
INSURANCE TRUST SYSTEMS	2 603.0	2 590.4	12.6	2 536.9	2 183.3	353.6	2 087.3	1 918.1	169.2
OTHER THAN INSURANCE TRUST SYSTEMS	4 268.0	2 274.1	1 993.9	2 368.6	894.7	1 473.9	3 190.6	750.4	2 440.2

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 States: 1983-84 —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	9 640.4	3 384.2	6 256.2	13 729.8	6 518.0	7 211.8	1 910.1	1 195.4	714.7
LONG-TERM	9 608.6	3 384.2	6 224.4	13 658.3	6 517.6	7 140.7	1 886.6	1 194.4	692.2
FULL FAITH AND CREDIT	1 024.2	206.6	817.6	4 796.5	2 624.0	2 172.5	744.6	294.6	450.0
NONGUARANTEED	8 584.4	3 177.6	5 406.8	8 861.8	3 893.6	4 968.2	1 142.0	899.8	242.2
SHORT-TERM	31.8	-	31.8	71.5	.4	71.1	23.5	1.0	22.5
LONG-TERM DEBT ISSUED	996.7	446.1	550.6	2 612.8	1 467.7	1 145.2	269.8	198.9	70.9
LONG-TERM DEBT RETIRED	419.5	115.4	304.1	684.9	332.6	352.2	149.5	79.5	70.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	7 106.6	5 866.3	1 240.3	11 771.9	7 438.0	4 333.9	1 995.4	1 751.9	243.5
INSURANCE TRUST SYSTEMS	3 129.3	2 903.2	226.1	4 486.6	4 102.6	384.0	703.2	703.2	-
OTHER THAN INSURANCE TRUST SYSTEMS	3 977.3	2 963.1	1 014.2	7 285.3	3 335.4	3 949.9	1 292.2	1 048.7	243.5

Item	Maryland			Massachusetts			Michigan		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	11 574.3	4 761.2	6 813.1	14 035.1	8 865.2	5 170.0	14 653.3	5 222.5	9 430.8
LONG-TERM	11 244.1	4 691.1	6 553.0	13 023.4	8 463.0	4 560.4	14 306.9	5 220.9	9 086.0
FULL FAITH AND CREDIT	5 993.5	2 325.7	3 667.8	5 477.8	3 481.2	1 996.6	6 232.5	691.3	5 541.2
NONGUARANTEED	5 250.6	2 365.4	2 885.2	7 545.6	4 981.7	2 563.9	8 074.4	4 529.6	3 544.8
SHORT-TERM	330.2	70.1	260.1	1 011.7	402.2	609.5	346.3	1.6	344.8
LONG-TERM DEBT ISSUED	1 126.4	499.1	627.3	2 080.2	1 669.3	410.9	1 693.0	812.9	880.0
LONG-TERM DEBT RETIRED	732.5	388.8	343.7	1 049.3	645.5	403.8	966.5	206.7	759.9
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	10 204.3	6 788.3	3 416.0	12 412.8	8 263.5	4 149.4	25 387.4	15 734.7	9 652.7
INSURANCE TRUST SYSTEMS	5 465.0	4 149.7	1 315.3	4 812.3	2 928.1	1 884.2	15 262.4	10 349.8	4 912.5
OTHER THAN INSURANCE TRUST SYSTEMS	4 739.3	2 638.6	2 100.7	7 600.5	5 335.4	2 265.2	10 125.0	5 384.8	4 740.2

Item	Minnesota			Mississippi			Missouri		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	12 210.2	3 388.9	8 821.4	3 105.6	1 025.2	2 080.4	6 295.4	2 831.2	3 464.1
LONG-TERM	11 566.3	3 140.5	8 425.8	3 058.8	1 025.2	2 033.5	6 104.2	2 781.0	3 323.2
FULL FAITH AND CREDIT	4 397.3	1 072.6	3 324.7	1 427.6	617.8	809.8	1 447.8	225.9	1 221.9
NONGUARANTEED	7 168.9	2 067.8	5 101.1	1 631.1	407.4	1 223.7	4 656.4	2 555.1	2 101.3
SHORT-TERM	643.9	248.4	395.5	46.8	-	46.8	191.2	50.2	140.9
LONG-TERM DEBT ISSUED	2 205.9	543.9	1 662.0	557.7	170.1	387.6	990.1	654.1	336.0
LONG-TERM DEBT RETIRED	880.8	197.6	683.2	213.2	53.5	159.7	320.3	114.7	205.6
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	15 322.4	9 859.0	5 463.4	3 901.0	3 108.2	792.8	10 464.5	6 886.1	3 578.4
INSURANCE TRUST SYSTEMS	6 251.3	5 165.0	1 086.3	2 283.8	2 245.9	37.9	5 098.1	3 900.5	1 197.7
OTHER THAN INSURANCE TRUST SYSTEMS	9 071.1	4 694.0	4 377.1	1 617.2	862.3	754.9	5 366.4	2 985.6	2 380.8

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 States: 1983-84 —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	1 779.2	696.1	1 083.1	5 444.8	606.3	4 838.5	2 318.5	864.5	1 453.9
LONG-TERM	1 727.7	657.0	1 070.7	5 388.4	606.1	4 782.2	2 311.2	864.5	1 446.7
FULL FAITH AND CREDIT	336.2	107.5	228.7	809.1	-	809.1	963.9	275.4	688.4
NONGUARANTEED	1 391.5	549.5	842.0	4 579.3	606.1	3 973.2	1 347.3	589.1	758.3
SHORT-TERM	51.5	39.1	12.4	56.4	.1	56.3	7.3	-	7.2
LONG-TERM DEBT ISSUED	376.6	217.9	158.7	537.5	296.7	240.8	694.5	210.3	484.1
LONG-TERM DEBT RETIRED	219.8	74.1	145.7	323.2	77.8	245.4	475.3	102.9	372.4
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	2 600.6	2 307.2	493.4	3 384.9	1 364.7	2 020.2	3 146.1	2 284.1	862.1
INSURANCE TRUST SYSTEMS	868.5	867.7	.8	833.3	452.7	380.6	1 477.3	1 477.3	-
OTHER THAN INSURANCE TRUST SYSTEMS	1 932.1	1 439.5	492.6	2 551.6	912.0	1 639.6	1 668.8	806.8	862.1

Item	New Hampshire			New Jersey			New Mexico		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	2 220.2	1 734.3	485.9	19 674.7	11 544.0	8 130.7	3 773.6	1 150.9	2 622.7
LONG-TERM	2 145.3	1 712.9	432.4	17 953.9	11 543.9	6 409.9	3 754.3	1 148.1	2 606.1
FULL FAITH AND CREDIT	748.8	374.4	374.4	6 382.5	2 421.3	3 961.2	500.4	12.6	487.7
NONGUARANTEED	1 396.5	1 338.5	58.0	11 571.3	9 122.6	2 448.7	3 253.9	1 135.5	2 118.4
SHORT-TERM	74.9	21.4	53.5	1 720.9	.1	1 720.8	19.3	2.7	16.6
LONG-TERM DEBT ISSUED	434.2	351.1	83.1	2 891.9	2 066.5	825.4	794.5	225.6	568.9
LONG-TERM DEBT RETIRED	236.1	174.9	61.2	1 325.2	826.7	498.5	994.7	140.9	853.8
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	1 525.8	1 276.7	249.1	20 674.0	17 073.2	3 600.8	7 225.1	6 287.1	938.0
INSURANCE TRUST SYSTEMS	621.1	618.8	2.3	10 941.7	10 905.0	36.7	1 745.7	1 744.7	1.0
OTHER THAN INSURANCE TRUST SYSTEMS	904.7	657.9	246.8	9 732.3	6 168.2	3 564.1	5 479.4	4 542.4	937.0

Item	New York			North Carolina			North Dakota		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	57 032.2	29 390.7	27 641.5	7 800.9	1 885.9	5 915.0	1 156.3	444.8	711.5
LONG-TERM	52 752.2	28 783.0	23 969.2	7 325.9	1 878.8	5 447.1	1 142.4	443.9	698.5
FULL FAITH AND CREDIT	18 431.3	4 154.3	14 277.0	2 671.8	886.0	1 785.7	232.9	5.8	227.1
NONGUARANTEED	34 320.9	24 628.8	9 692.2	4 654.1	992.8	3 661.3	909.5	438.1	471.4
SHORT-TERM	4 280.0	607.7	3 672.3	475.0	7.1	467.9	13.9	.9	13.0
LONG-TERM DEBT ISSUED	6 799.2	3 493.4	3 305.8	1 256.0	302.7	953.3	179.2	101.3	77.9
LONG-TERM DEBT RETIRED	3 935.3	1 859.6	2 075.7	413.1	110.0	303.0	145.4	38.0	107.5
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	81 993.6	51 629.1	30 364.5	11 974.1	9 478.4	2 495.7	2 008.2	1 547.1	461.1
INSURANCE TRUST SYSTEMS	55 378.3	35 388.9	19 989.3	7 633.6	7 583.0	50.6	529.7	499.3	30.4
OTHER THAN INSURANCE TRUST SYSTEMS	26 615.3	16 240.2	10 375.2	4 340.5	1 895.5	2 445.1	1 478.5	1 047.8	430.7

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 States: 1983-84 —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	15 159.5	6 664.3	8 495.1	7 149.3	3 041.7	4 107.5	9 403.2	6 544.7	2 858.5
LONG-TERM	13 693.1	6 567.0	7 126.1	6 644.3	3 030.2	3 614.1	9 054.8	6 277.7	2 777.1
FULL FAITH AND CREDIT	5 453.7	2 439.1	3 014.6	1 136.4	136.0	1 000.5	6 778.0	5 617.4	1 160.7
NONGUARANTEED	8 239.4	4 127.9	4 111.5	5 507.9	2 894.3	2 613.6	2 276.8	660.3	1 616.4
SHORT-TERM	1 466.4	97.3	1 369.1	505.0	11.5	493.5	348.5	267.0	81.5
LONG-TERM DEBT ISSUED	1 974.0	1 115.3	858.7	1 147.4	692.3	455.1	201.0	60.6	140.4
LONG-TERM DEBT RETIRED	1 272.4	687.4	584.9	318.0	89.9	228.1	424.9	281.9	142.9
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	31 038.5	25 440.3	5 598.2	8 957.3	5 910.2	3 047.1	12 705.0	10 969.9	1 735.1
INSURANCE TRUST SYSTEMS	21 707.0	21 270.8	436.2	2 603.9	2 488.2	115.8	4 037.8	4 030.3	7.5
OTHER THAN INSURANCE TRUST SYSTEMS	9 331.5	4 169.5	5 162.0	6 353.4	3 422.1	2 931.3	8 667.1	6 939.6	1 727.6

Item	Pennsylvania			Rhode Island			South Carolina		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	24 158.5	6 637.8	17 520.7	2 923.5	2 291.7	631.8	5 804.7	3 241.8	2 562.9
LONG-TERM	23 486.3	6 596.3	16 890.0	2 712.5	2 236.2	476.3	5 597.0	3 106.8	2 490.2
FULL FAITH AND CREDIT	8 729.1	4 000.3	4 728.8	654.9	241.2	413.7	1 747.3	624.5	1 122.7
NONGUARANTEED	14 757.2	2 596.0	12 161.2	2 057.7	1 995.0	62.6	3 849.7	2 482.2	1 367.5
SHORT-TERM	672.2	41.6	630.7	211.0	55.5	155.5	207.7	135.0	72.7
LONG-TERM DEBT ISSUED	2 574.1	645.8	1 928.2	297.2	275.9	21.3	509.5	256.9	252.7
LONG-TERM DEBT RETIRED	1 446.4	415.8	1 030.7	234.6	199.8	34.8	263.9	170.6	93.3
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	24 249.8	16 158.5	8 091.2	3 069.5	2 770.8	298.8	6 711.9	5 758.2	953.8
INSURANCE TRUST SYSTEMS	13 951.1	11 964.3	1 986.8	1 111.2	981.3	129.9	3 787.4	3 752.7	34.7
OTHER THAN INSURANCE TRUST SYSTEMS	10 298.7	4 194.2	6 104.5	1 958.4	1 789.5	168.9	2 924.5	2 005.4	919.1

Item	South Dakota			Tennessee			Texas		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS									
DEBT OUTSTANDING, TOTAL	1 409.4	917.6	491.9	7 292.1	1 735.3	5 556.8	36 120.9	4 009.0	32 111.9
LONG-TERM	1 380.9	917.3	463.6	6 730.4	1 568.5	5 161.9	35 775.3	4 009.0	31 766.3
FULL FAITH AND CREDIT	111.2	-	111.2	3 027.0	604.8	2 422.2	13 550.9	1 290.7	12 260.3
NONGUARANTEED	1 269.7	917.3	352.4	3 703.5	963.8	2 739.7	22 224.4	2 718.4	19 506.0
SHORT-TERM	28.6	.3	28.3	561.7	166.8	394.9	345.6	-	345.6
LONG-TERM DEBT ISSUED	317.5	235.6	81.9	604.4	139.1	465.4	7 977.3	1 072.0	6 905.4
LONG-TERM DEBT RETIRED	366.9	107.6	259.3	460.6	170.6	290.0	2 107.0	200.0	1 907.0
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	2 121.6	1 723.7	397.9	8 721.6	5 361.2	3 360.4	42 274.3	26 847.0	15 427.3
INSURANCE TRUST SYSTEMS	556.9	527.1	29.8	4 480.0	3 492.8	987.2	15 576.2	13 745.5	1 830.7
OTHER THAN INSURANCE TRUST SYSTEMS	1 564.6	1 196.6	368.0	4 241.6	1 868.5	2 373.2	26 698.1	13 101.5	13 596.6

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 States: 1983-84 —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	7 160.6	1 200.1	5 960.5	1 140.9	809.9	331.0	7 660.7	2 901.9	4 758.8
LONG-TERM	6 818.2	1 200.1	5 618.2	1 112.5	809.8	302.7	7 456.9	2 822.3	4 634.6
FULL FAITH AND CREDIT	973.7	271.9	701.8	405.4	296.5	108.9	3 116.3	391.6	2 724.7
NONGUARANTEED	5 844.5	928.2	4 916.4	707.1	513.3	193.8	4 340.6	2 430.8	1 909.9
SHORT-TERM	342.4	-	342.4	28.5	.1	28.3	203.8	79.6	124.2
LONG-TERM DEBT ISSUED	1 872.6	326.0	1 546.5	122.3	106.1	16.2	689.3	359.5	329.8
LONG-TERM DEBT RETIRED	316.5	196.9	119.6	80.4	61.0	19.4	366.5	112.2	254.4
CASH AND SECURITY HOLDINGS									
TOTAL, AT END OF FISCAL YEAR	6 952.8	3 230.1	3 722.8	1 163.6	977.4	186.2	10 688.2	7 503.0	3 185.2
INSURANCE TRUST SYSTEMS	1 724.4	1 724.4	-	334.2	317.5	16.7	4 676.0	3 586.6	1 089.4
OTHER THAN INSURANCE TRUST SYSTEMS	5 228.4	1 505.7	3 722.8	829.4	659.9	169.6	6 012.2	3 916.4	2 095.8

Item	Washington			West Virginia		
	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS						
DEBT OUTSTANDING, TOTAL	17 833.5	3 098.2	14 735.3	4 109.1	1 633.4	2 475.7
LONG-TERM	17 533.8	2 898.2	14 635.7	4 076.6	1 633.4	2 443.2
FULL FAITH AND CREDIT	4 617.1	2 314.7	2 302.4	1 053.1	771.9	281.2
NONGUARANTEED	12 916.8	583.5	12 333.3	3 023.5	861.5	2 162.0
SHORT-TERM	299.7	200.1	99.6	32.5	-	32.5
LONG-TERM DEBT ISSUED	1 075.7	487.5	588.2	223.9	54.0	169.9
LONG-TERM DEBT RETIRED	572.9	116.4	456.6	142.3	95.8	46.5
CASH AND SECURITY HOLDINGS						
TOTAL, AT END OF FISCAL YEAR	14 009.5	8 994.0	5 015.6	4 168.3	3 012.9	1 155.4
INSURANCE TRUST SYSTEMS	7 791.0	7 352.7	438.3	1 763.8	1 735.6	28.2
OTHER THAN INSURANCE TRUST SYSTEMS	6 218.5	1 641.2	4 577.3	2 404.5	1 277.3	1 127.2

Item	Wisconsin			Wyoming		
	Total	State government	Local governments	Total	State government	Local governments
INDEBTEDNESS						
DEBT OUTSTANDING, TOTAL	7 483.5	3 552.1	3 931.4	1 987.5	716.3	1 271.2
LONG-TERM	7 131.4	3 552.1	3 579.3	1 986.1	716.3	1 269.8
FULL FAITH AND CREDIT	4 557.8	1 987.2	2 570.7	426.3	-	426.3
NONGUARANTEED	2 573.6	1 565.0	1 008.6	1 559.8	716.3	843.5
SHORT-TERM	352.1	-	352.1	1.3	-	1.3
LONG-TERM DEBT ISSUED	1 120.1	543.7	576.3	306.7	188.5	118.2
LONG-TERM DEBT RETIRED	650.0	187.9	462.1	273.5	53.3	220.2
CASH AND SECURITY HOLDINGS						
TOTAL, AT END OF FISCAL YEAR	12 473.5	8 771.4	3 702.1	3 971.6	3 324.6	647.0
INSURANCE TRUST SYSTEMS	7 691.7	6 490.2	1 201.5	704.3	696.5	7.8
OTHER THAN INSURANCE TRUST SYSTEMS	4 781.8	2 281.2	2 500.6	3 267.3	2 628.1	639.2

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: 1983-84

(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	37 374	52 321	33 979	12 599	5 742	81 273	13 385	67 888
STATE GOVERNMENTS	2 638	4 817	2 726	1 491	600	7 357	925	6 432
LOCAL GOVERNMENTS	34 736	47 504	31 254	11 108	5 142	73 916	12 460	61 455
WATER SUPPLY	10 467	12 580	7 476	3 438	1 665	27 390	9 582	17 809
ELECTRIC POWER	19 614	23 206	14 517	5 153	3 536	46 482	769	45 713
TRANSIT	3 792	13 191	8 852	3 873	466	6 411	2 984	3 427
GAS SUPPLY	3 501	3 344	3 134	135	74	990	51	938

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 States: 1983-84

(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	10 434.6	12 514.6	7 445.3	3 419.5	1 649.8	24 301.3	34 989.2	23 808.2	7 689.0	3 492.0
ALABAMA	154.4	197.7	112.2	55.4	30.1	687.1	662.0	632.9	21.0	8.2
ALASKA	22.2	109.1	21.5	78.7	9.0	74.8	144.1	75.7	48.8	19.6
ARIZONA	175.5	254.8	83.1	124.4	47.3	735.6	908.3	424.4	307.7	176.2
ARKANSAS	92.3	98.7	64.0	25.1	9.6	105.4	103.0	87.9	8.3	6.8
CALIFORNIA	1 771.7	1 965.7	1 336.3	436.8	192.6	2 921.7	4 087.6	3 013.8	813.8	259.9
COLORADO	238.6	363.7	147.0	156.0	60.7	383.6	692.8	354.9	260.4	77.5
CONNECTICUT	88.7	104.4	54.0	34.8	15.6	102.7	108.4	100.3	7.5	.6
DELAWARE	18.2	11.4	9.5	.4	1.5	79.2	70.7	66.8	2.6	1.3
DISTRICT OF COLUMBIA	43.6	57.8	32.4	18.3	7.0	165.5	780.2	356.8	340.0	83.3
FLORIDA	634.1	921.1	435.8	386.0	99.4	1 352.2	1 938.3	1 182.0	632.0	124.3
GEORGIA	294.3	317.0	178.2	72.6	66.2	810.9	1 275.1	759.1	356.5	159.5
HAWAII	62.1	71.1	40.0	28.5	2.6	18.5	72.4	54.9	17.5	-
IDAHO	22.3	22.7	16.6	4.4	1.7	33.0	30.1	26.3	1.8	2.0
ILLINOIS	563.2	637.6	420.4	161.8	55.4	571.9	1 158.1	970.5	173.0	14.6
INDIANA	123.4	128.0	99.7	15.5	12.8	614.5	644.7	579.3	48.8	16.7
IOWA	101.6	113.1	84.0	21.3	7.8	240.5	293.7	221.5	39.2	32.9
KANSAS	139.8	166.9	94.7	54.5	17.8	312.2	280.1	245.0	18.9	16.2
KENTUCKY	141.7	175.2	114.3	24.4	36.5	308.5	358.6	303.8	25.1	29.7
LOUISIANA	126.7	192.8	134.5	41.5	16.8	368.8	457.1	353.6	78.6	25.0
MAINE	28.3	33.6	16.6	11.6	5.5	11.4	16.3	12.6	3.4	.4
MARYLAND	135.0	200.5	99.2	59.7	41.7	37.8	44.4	39.7	4.3	.3
MASSACHUSETTS	200.1	192.3	124.0	55.7	12.6	705.2	1 517.0	876.8	469.5	170.8
MICHIGAN	484.7	525.7	433.5	52.7	39.5	338.1	882.7	427.5	404.9	50.3
MINNESOTA	121.3	147.3	99.7	39.1	8.5	473.3	766.2	498.2	227.6	40.4
MISSISSIPPI	71.1	84.1	56.8	16.8	10.5	204.7	195.7	187.4	6.9	1.4
MISSOURI	151.4	175.6	116.1	41.5	18.0	437.3	546.4	461.0	55.3	30.0
MONTANA	26.6	29.9	16.6	8.3	5.0	.5	4.4	3.0	1.4	-
NEBRASKA	51.0	59.7	42.7	13.2	3.8	1 244.9	1 295.0	938.3	156.2	200.6
NEVADA	56.1	83.9	37.8	40.0	6.2	8.1	6.1	5.3	.7	.1
NEW HAMPSHIRE	14.4	23.6	15.8	5.1	2.8	6.4	6.8	6.7	.1	-
NEW JERSEY	226.6	218.2	160.8	32.1	25.3	70.1	75.3	70.7	3.8	.7
NEW MEXICO	68.3	77.7	44.1	19.2	14.4	77.6	77.3	57.8	6.3	13.2
NEW YORK	587.6	597.4	357.7	137.3	102.5	1 184.7	2 453.6	2 066.8	296.2	90.7
NORTH CAROLINA	240.3	339.3	163.3	133.3	42.7	610.5	836.2	582.3	168.1	85.7
NORTH DAKOTA	25.5	29.9	20.3	8.3	1.3	7.7	9.3	7.4	1.8	-
OHIO	436.0	430.8	306.7	78.8	45.3	380.0	621.1	513.0	80.9	27.3
OKLAHOMA	162.9	247.5	123.5	95.6	28.4	174.1	175.8	147.2	17.5	11.0
OREGON	114.1	149.4	84.1	42.2	23.2	237.0	405.7	266.3	117.6	21.8
PENNSYLVANIA	329.2	329.9	219.6	58.7	51.7	879.6	1 338.1	1 096.1	185.9	56.1
RHODE ISLAND	30.2	30.7	26.3	2.5	1.9	.4	.4	.2	-	.2
SOUTH CAROLINA	109.7	137.6	67.1	50.9	19.6	209.2	195.2	186.0	8.4	.8
SOUTH DAKOTA	23.3	24.2	16.7	5.9	1.6	52.0	53.2	36.9	5.4	10.8
TENNESSEE	200.2	228.6	130.7	43.0	54.9	2 327.3	2 284.2	2 178.0	85.1	21.1
TEXAS	988.1	1 269.4	646.6	348.3	274.5	1 912.7	2 720.7	1 609.9	761.7	349.1
UTAH	74.3	125.2	60.1	56.2	8.9	285.2	1 167.0	88.9	739.8	338.4
VERMONT	15.2	19.2	10.6	7.2	1.4	42.9	66.6	39.4	16.1	11.1
VIRGINIA	261.4	286.7	168.2	72.0	46.5	273.4	307.1	273.9	25.3	7.9
WASHINGTON	184.5	226.6	139.1	50.2	37.3	1 952.2	2 495.4	1 007.8	594.8	892.8
WEST VIRGINIA	47.1	65.5	41.7	17.4	6.4	6.7	16.6	15.8	.8	-
WISCONSIN	131.6	163.9	102.4	47.6	13.9	243.0	324.3	283.0	38.3	3.1
WYOMING	24.2	51.9	19.2	28.9	3.7	20.4	20.0	14.9	3.4	1.7

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: 1983-84

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	291 561	260 219	31 343	304 650
UNEMPLOYMENT COMPENSATION[1]	16 950	16 218	732	14 277
EMPLOYEE RETIREMENT	50 613	21 582	29 031	44 376
ALL OTHER	223 999	222 419	1 580	245 996
FEDERAL GOVERNMENT	222 907	222 907	[2](18 541)	264 142
UNEMPLOYMENT COMPENSATION	190	190	[2](781)	218
EMPLOYEE RETIREMENT	4 433	4 433	[2](10 991)	22 106
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	213 520	213 520	[2](5 761)	234 517
VETERANS' LIFE INSURANCE	709	709	[2](839)	1 619
RAILROAD RETIREMENT	4 055	4 055	[2](169)	5 682
STATE AND LOCAL GOVERNMENTS	68 655	37 312	31 343	40 507
UNEMPLOYMENT COMPENSATION	16 760	16 028	732	14 059
EMPLOYEE RETIREMENT	46 180	17 149	29 031	22 270
ALL OTHER	5 715	4 135	1 580	4 178
STATE GOVERNMENTS	60 951	35 503	25 448	34 632
UNEMPLOYMENT COMPENSATION	16 672	15 940	732	13 987
EMPLOYEE RETIREMENT	38 564	15 428	23 136	16 467
ALL OTHER	5 715	4 135	1 580	4 178
LOCAL GOVERNMENTS	7 704	1 809	5 895	5 875
UNEMPLOYMENT COMPENSATION	88	88	-	72
EMPLOYEE RETIREMENT	7 616	1 721	5 895	5 803

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

- Represents zero or rounds to zero.

[1]These data relate to cooperative State-Federal programs administered by State employment security agencies, including regular, extended, and supplemental unemployment compensation.

[2]Earnings on investments of Federal securities are intragovernmental transactions. They are excluded from revenue figures and appear only as exhibit data.

Table 22. Finances of State and Local Governmentally Administered Employee-Retirement Systems: 1983-84

(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	62 973	49 152	13 821	10 224	3 597
EMPLOYEE CONTRIBUTIONS	8 779	7 278	1 501	985	516
GOVERNMENT CONTRIBUTIONS	25 163	18 738	6 426	5 122	1 304
FROM STATE	10 809	10 588	221	158	62
FROM LOCAL GOVERNMENTS	14 355	8 150	6 205	4 964	1 241
EARNINGS ON INVESTMENTS	29 031	23 136	5 895	4 118	1 777
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	22 271	16 467	5 803	4 539	1 264
BENEFITS	19 813	14 578	5 234	4 039	1 195
WITHDRAWALS	2 458	1 889	569	450	119
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	323 008	255 697	67 311	48 570	18 741
CASH AND DEPOSITS	13 223	8 381	4 842	3 218	1 624
GOVERNMENTAL SECURITIES	87 675	67 432	20 244	14 235	6 008
FEDERAL	85 412	66 749	18 663	12 913	5 750
UNITED STATES TREASURY	59 177	45 188	13 989	9 951	4 038
FEDERAL AGENCY	26 235	21 561	4 674	2 963	1 711
STATE AND LOCAL	2 263	683	1 581	1 322	259
NONGOVERNMENTAL SECURITIES	222 110	179 884	42 226	31 117	11 109
CORPORATE BONDS	74 307	59 829	14 478	10 400	4 078
CORPORATE STOCKS	84 094	67 863	16 230	11 596	4 634
MORTGAGES	27 458	26 153	1 304	816	489
OTHER[1]	36 251	26 038	10 213	8 306	1 907

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

[1]Excludes real property and other investments.

Table 23. Local Government Finances, by State and Type of Government: 1983-84

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UNITED STATES						
TOTAL REVENUE	[1]366 156.4	79 834.6	134 533.5	11 914.0	37 536.1	110 059.6
GENERAL REVENUE, TOTAL	[1]323 235.6	77 141.8	104 855.5	11 175.5	28 139.8	109 644.5
INTERGOVERNMENTAL REVENUE	[1]126 731.7	29 738.5	33 056.0	3 265.3	9 241.0	59 152.3
FROM FEDERAL GOVERNMENT	20 912.2	4 007.2	10 439.6	602.2	4 843.3	1 019.9
FROM STATE GOVERNMENT	105 819.5	24 689.8	20 531.6	2 464.5	1 610.4	56 523.2
GENERAL REVENUE FROM OWN SOURCES	196 503.9	47 403.3	71 799.5	7 910.2	18 898.7	50 492.2
TAX REVENUE	123 398.6	27 901.1	43 719.0	6 385.9	3 759.6	41 633.0
PROPERTY TAX	92 595.1	21 342.6	22 060.5	5 979.5	2 871.9	40 340.5
OTHER TAXES	30 803.5	6 558.5	21 658.4	406.4	887.6	1 292.6
CHARGES AND MISCELLANEOUS GENERAL REVENUE	73 105.3	19 502.2	28 080.5	1 524.3	15 139.2	8 859.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	35 216.7	1 055.6	24 329.8	648.6	9 182.6	-
EMPLOYEE RETIREMENT REVENUE	7 704.1	1 637.2	5 348.2	89.8	213.7	415.2
TOTAL DIRECT EXPENDITURE	355 780.9	73 443.6	125 690.1	11 094.5	38 871.1	106 681.6
DIRECT GENERAL EXPENDITURE, TOTAL	301 973.6	70 611.9	93 981.9	10 295.5	20 579.2	106 505.1
EDUCATION	127 534.8	9 924.5	10 336.6	2 718.0	43.8	104 512.0
HIGHWAYS	16 266.0	6 363.7	7 815.4	1 788.5	298.5	-
PUBLIC WELFARE	15 587.8	10 536.6	4 848.2	203.0	-	-
POLICE AND FIRE PROTECTION	24 670.6	4 771.7	17 830.5	1 427.3	641.2	-
HEALTH AND HOSPITALS	24 852.1	12 503.3	6 153.2	147.6	6 048.0	-
INTEREST ON GENERAL DEBT	15 559.1	4 004.1	6 141.1	377.9	3 042.9	1 993.2
ALL OTHER	77 503.2	22 508.1	40 857.0	3 633.3	10 504.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	47 931.4	1 966.6	27 096.7	719.5	18 148.5	-
EMPLOYEE RETIREMENT EXPENDITURE	5 875.9	865.1	4 611.5	79.5	143.4	176.5
DEBT OUTSTANDING, TOTAL	318 652.8	63 080.7	124 969.7	6 166.0	93 959.4	30 477.0
LONG-TERM	301 861.0	60 442.4	119 673.3	4 947.7	87 998.2	28 799.4
FULL FAITH AND CREDIT	109 545.5	22 412.5	43 141.2	3 770.4	11 422.0	28 799.4
NONGUARANTEED	192 315.5	38 029.9	76 532.1	1 177.3	76 576.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	154 069.8	28 930.0	45 259.8	4 584.8	9 020.1	66 275.0
ALABAMA						
TOTAL REVENUE	[1]4 504.4	599.4	2 016.5	-	647.7	1 376.6
GENERAL REVENUE, TOTAL	[1]3 611.3	584.4	1 283.7	-	502.2	1 376.6
INTERGOVERNMENTAL REVENUE	[1]1 453.0	213.8	199.0	-	86.9	1 089.0
FROM FEDERAL GOVERNMENT	270.3	52.0	128.8	-	71.6	17.8
FROM STATE GOVERNMENT	1 182.7	152.1	45.4	-	6.0	979.3
GENERAL REVENUE FROM OWN SOURCES	2 158.3	370.6	1 084.7	-	415.4	287.6
TAX REVENUE	949.3	286.9	488.5	-	4.7	169.2
PROPERTY TAX	386.7	130.0	82.9	-	4.7	169.2
OTHER TAXES	562.5	156.9	405.6	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 209.0	83.8	596.2	-	410.7	118.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	841.6	2.1	694.0	-	145.4	-
EMPLOYEE RETIREMENT REVENUE	51.6	12.9	38.7	-	-	-
TOTAL DIRECT EXPENDITURE	4 418.9	497.2	1 847.8	-	649.4	1 424.4
DIRECT GENERAL EXPENDITURE, TOTAL	3 537.7	489.8	1 142.8	-	480.6	1 424.4
EDUCATION	1 420.6	.8	4.2	-	-	1 415.5
HIGHWAYS	235.6	145.0	90.6	-	-	-
PUBLIC WELFARE	12.7	11.4	1.3	-	-	-
POLICE AND FIRE PROTECTION	260.1	43.9	216.1	-	-	-
HEALTH AND HOSPITALS	620.1	66.1	202.2	-	351.8	-
INTEREST ON GENERAL DEBT	226.4	17.1	162.0	-	38.4	8.9
ALL OTHER	762.3	205.6	466.2	-	90.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	859.8	4.2	686.8	-	168.8	-
EMPLOYEE RETIREMENT EXPENDITURE	21.4	3.2	18.2	-	-	-
DEBT OUTSTANDING, TOTAL	4 153.9	277.0	2 956.3	-	792.6	128.0
LONG-TERM	4 077.7	272.0	2 935.0	-	742.7	128.0
FULL FAITH AND CREDIT	1 477.0	185.3	1 070.1	-	93.5	128.0
NONGUARANTEED	2 600.8	86.7	1 864.9	-	649.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 777.6	197.7	414.8	-	188.6	976.4

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ALASKA						
TOTAL REVENUE	[1] 1 916.8	622.1	1 286.2	-	10.4	-
GENERAL REVENUE, TOTAL	[1] 1 812.4	617.3	1 186.6	-	10.4	-
INTERGOVERNMENTAL REVENUE	[1] 921.1	300.5	613.0	-	9.4	-
FROM FEDERAL GOVERNMENT	82.9	23.3	55.0	-	4.6	-
FROM STATE GOVERNMENT	838.2	277.2	556.1	-	4.8	-
GENERAL REVENUE FROM OWN SOURCES	891.3	316.8	573.6	-	.9	-
TAX REVENUE	378.8	205.5	173.3	-	-	-
PROPERTY TAX	305.6	180.3	125.3	-	-	-
OTHER TAXES	73.2	25.2	48.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	512.5	111.4	400.2	-	.9	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	97.0	4.7	92.3	-	-	-
EMPLOYEE RETIREMENT REVENUE	7.4	-	7.4	-	-	-
TOTAL DIRECT EXPENDITURE	2 170.4	713.0	1 447.2	-	10.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 914.7	654.7	1 249.9	-	10.2	-
EDUCATION	686.9	307.0	379.9	-	-	-
HIGHWAYS	164.5	42.4	122.1	-	-	-
PUBLIC WELFARE	8.7	.2	8.5	-	-	-
POLICE AND FIRE PROTECTION	124.7	19.5	105.1	-	-	-
HEALTH AND HOSPITALS	58.3	18.3	39.9	-	-	-
INTEREST ON GENERAL DEBT	199.4	61.7	135.3	-	2.4	-
ALL OTHER	672.3	205.5	459.1	-	7.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	253.5	58.4	195.1	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE	2.2	-	2.2	-	-	-
DEBT OUTSTANDING, TOTAL	4 157.8	1 580.4	2 499.8	-	77.5	-
LONG-TERM	3 919.5	1 426.5	2 493.0	-	-	-
FULL FAITH AND CREDIT	1 951.7	1 392.1	559.6	-	-	-
NONGUARANTEED	1 967.7	34.3	1 933.4	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	596.5	193.2	401.9	-	1.5	-
ARIZONA						
TOTAL REVENUE	[1] 5 268.1	1 176.5	1 603.9	-	854.5	1 730.8
GENERAL REVENUE, TOTAL	[1] 4 310.0	1 176.5	1 354.2	-	146.0	1 730.8
INTERGOVERNMENTAL REVENUE	[1] 1 855.0	396.0	517.2	-	4.0	1 035.2
FROM FEDERAL GOVERNMENT	259.3	52.0	141.3	-	-	66.0
FROM STATE GOVERNMENT	1 595.7	329.9	349.8	-	.5	915.4
GENERAL REVENUE FROM OWN SOURCES	2 455.0	780.5	836.9	-	142.0	695.6
TAX REVENUE	1 278.5	304.3	429.1	-	17.0	528.1
PROPERTY TAX	941.4	289.5	106.8	-	17.0	528.1
OTHER TAXES	337.1	14.8	322.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 176.5	476.2	407.8	-	125.0	167.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	911.1	-	216.1	-	694.9	-
EMPLOYEE RETIREMENT REVENUE	47.0	-	33.6	-	13.5	-
TOTAL DIRECT EXPENDITURE	5 349.8	1 056.4	1 593.1	-	935.2	1 765.1
DIRECT GENERAL EXPENDITURE, TOTAL	4 173.1	1 056.4	1 257.6	-	94.1	1 765.1
EDUCATION	1 720.9	9.8	4.0	-	-	1 707.0
HIGHWAYS	301.6	120.5	181.1	-	.1	-
PUBLIC WELFARE	91.9	86.3	5.6	-	-	-
POLICE AND FIRE PROTECTION	357.2	59.2	287.0	-	11.0	-
HEALTH AND HOSPITALS	182.5	165.5	1.3	-	15.8	-
INTEREST ON GENERAL DEBT	423.7	254.7	108.4	-	2.5	58.1
ALL OTHER	1 095.3	360.4	670.2	-	64.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 163.1	-	325.0	-	838.1	-
EMPLOYEE RETIREMENT EXPENDITURE	13.6	-	10.6	-	3.0	-
DEBT OUTSTANDING, TOTAL	9 566.2	3 089.6	2 205.2	-	3 461.1	810.3
LONG-TERM	9 249.7	3 081.2	2 172.3	-	3 185.9	810.2
FULL FAITH AND CREDIT	2 093.3	322.4	918.5	-	42.2	810.2
NONGUARANTEED	7 156.4	2 758.9	1 253.8	-	3 143.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 995.7	309.1	501.7	-	169.2	1 015.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ARKANSAS						
TOTAL REVENUE	[1]2 119.5	465.8	660.5	-	56.6	968.5
GENERAL REVENUE, TOTAL	[1]1 911.7	465.8	454.3	-	54.9	968.5
INTERGOVERNMENTAL REVENUE	[1]861.0	114.1	151.7	-	33.7	593.2
FROM FEDERAL GOVERNMENT	125.1	32.1	61.4	-	27.7	4.0
FROM STATE GOVERNMENT	735.8	80.0	66.2	-	3.8	585.8
GENERAL REVENUE FROM OWN SOURCES	1 050.7	351.6	302.6	-	21.2	375.3
TAX REVENUE	492.7	91.6	104.9	-	2.9	293.3
PROPERTY TAX	395.7	68.6	30.9	-	2.9	293.3
OTHER TAXES	97.0	23.0	74.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	558.1	260.0	197.7	-	18.3	82.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	197.7	-	196.1	-	1.6	-
EMPLOYEE RETIREMENT REVENUE	10.1	-	10.1	-	-	-
TOTAL DIRECT EXPENDITURE	2 012.1	397.7	583.8	-	72.2	958.4
DIRECT GENERAL EXPENDITURE, TOTAL	1 805.4	397.7	379.0	-	70.3	958.4
EDUCATION	935.8	.2	-	-	-	935.6
HIGHWAYS	117.9	67.7	49.5	-	.7	-
PUBLIC WELFARE	4.1	3.6	.5	-	-	-
POLICE AND FIRE PROTECTION	112.1	23.2	88.6	-	.4	-
HEALTH AND HOSPITALS	201.0	165.9	35.1	-	-	-
INTEREST ON GENERAL DEBT	116.6	48.0	37.7	-	8.1	22.8
ALL OTHER	317.8	89.0	167.6	-	61.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	201.7	-	199.8	-	1.9	-
EMPLOYEE RETIREMENT EXPENDITURE	5.0	-	5.0	-	-	-
DEBT OUTSTANDING, TOTAL	2 314.8	754.4	951.3	-	189.9	419.3
LONG-TERM	2 288.9	754.4	951.2	-	171.6	411.8
FULL FAITH AND CREDIT	531.1	28.9	71.2	-	19.2	411.8
NONGUARANTEED	1 757.8	725.5	880.0	-	152.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	962.7	156.1	184.7	-	8.4	613.6
CALIFORNIA						
TOTAL REVENUE	[1]49 970.7	15 403.7	15 075.5	-	6 533.2	13 976.0
GENERAL REVENUE, TOTAL	[1]43 592.4	14 413.7	11 405.6	-	4 814.8	13 976.0
INTERGOVERNMENTAL REVENUE	[1]20 971.3	8 262.2	2 440.3	-	1 395.1	9 891.3
FROM FEDERAL GOVERNMENT	2 237.0	495.4	939.4	-	657.9	144.3
FROM STATE GOVERNMENT	18 734.3	7 538.6	1 305.8	-	220.9	9 679.1
GENERAL REVENUE FROM OWN SOURCES	22 621.1	6 151.5	8 965.3	-	3 419.6	4 084.7
TAX REVENUE	12 893.8	3 733.5	5 054.8	-	973.4	3 132.2
PROPERTY TAX	8 828.7	3 206.6	1 811.6	-	678.3	3 132.2
OTHER TAXES	4 065.1	526.9	3 243.2	-	295.0	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	9 727.3	2 418.0	3 910.5	-	2 446.3	952.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	4 693.3	43.0	2 966.7	-	1 683.7	-
EMPLOYEE RETIREMENT REVENUE	1 684.9	947.0	703.2	-	34.7	-
TOTAL DIRECT EXPENDITURE	47 354.1	13 895.6	13 745.4	-	6 037.8	13 675.4
DIRECT GENERAL EXPENDITURE, TOTAL	40 136.1	13 185.7	10 069.4	-	3 205.5	13 675.4
EDUCATION	14 376.5	736.0	29.6	-	-	13 611.0
HIGHWAYS	1 541.9	542.0	978.3	-	21.6	-
PUBLIC WELFARE	4 490.8	4 335.5	155.3	-	-	-
POLICE AND FIRE PROTECTION	3 692.6	947.7	2 613.8	-	131.1	-
HEALTH AND HOSPITALS	3 836.1	2 328.2	258.4	-	1 249.5	-
INTEREST ON GENERAL DEBT	1 239.4	265.5	723.4	-	186.0	64.5
ALL OTHER	10 958.7	4 030.8	5 310.6	-	1 617.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	6 053.3	178.7	3 064.9	-	2 809.7	-
EMPLOYEE RETIREMENT EXPENDITURE	1 164.8	531.2	611.1	-	22.5	-
DEBT OUTSTANDING, TOTAL	25 763.4	2 788.3	13 985.7	-	7 827.5	1 161.8
LONG-TERM	25 099.8	2 644.2	13 803.6	-	7 490.1	1 161.8
FULL FAITH AND CREDIT	7 339.3	598.5	2 433.1	-	3 145.8	1 161.8
NONGUARANTEED	17 760.5	2 045.7	11 370.6	-	4 344.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	21 229.1	5 259.3	4 744.7	-	2 006.7	9 218.4

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
COLORADO						
TOTAL REVENUE	[1]5 576.3	933.4	2 142.7	-	606.4	1 972.5
GENERAL REVENUE, TOTAL	[1]4 848.0	910.7	1 603.4	-	492.1	1 920.6
INTERGOVERNMENTAL REVENUE	[1]1 461.2	311.5	288.9	-	100.5	839.0
FROM FEDERAL GOVERNMENT	232.6	47.0	108.5	-	66.1	11.0
FROM STATE GOVERNMENT	1 228.6	256.6	142.9	-	2.5	826.6
GENERAL REVENUE FROM OWN SOURCES	3 386.8	599.1	1 314.5	-	391.6	1 081.6
TAX REVENUE	2 123.3	361.3	729.8	-	151.9	880.3
PROPERTY TAX	1 410.0	294.0	155.8	-	80.0	880.3
OTHER TAXES	713.3	67.4	574.0	-	71.9	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 263.5	237.8	584.7	-	239.7	201.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	622.3	.4	508.2	-	113.7	-
EMPLOYEE RETIREMENT REVENUE	106.0	22.3	31.1	-	.7	52.0
TOTAL DIRECT EXPENDITURE	5 637.7	862.7	1 988.2	-	871.5	1 915.4
DIRECT GENERAL EXPENDITURE, TOTAL	4 541.5	851.5	1 380.7	-	415.8	1 893.4
EDUCATION	1 832.8	-	-	-	-	1 832.8
HIGHWAYS	295.5	140.1	152.4	-	3.0	-
PUBLIC WELFARE	289.6	208.2	81.4	-	-	-
POLICE AND FIRE PROTECTION	352.9	49.4	281.1	-	22.5	-
HEALTH AND HOSPITALS	289.4	73.0	133.3	-	83.1	-
INTEREST ON GENERAL DEBT	317.2	100.0	97.3	-	59.3	60.6
ALL OTHER	1 164.1	281.0	635.2	-	247.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 056.5	3.7	597.4	-	455.4	-
EMPLOYEE RETIREMENT EXPENDITURE	39.7	7.5	10.0	-	.2	22.0
DEBT OUTSTANDING, TOTAL	6 177.1	1 316.0	2 232.6	-	1 951.8	676.7
LONG-TERM	6 159.7	1 316.0	2 217.8	-	1 949.3	676.7
FULL FAITH AND CREDIT	2 133.3	24.4	984.6	-	447.6	676.7
NONGUARANTEED	4 026.4	1 291.5	1 233.2	-	1 501.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	2 260.3	280.3	696.7	-	151.7	1 131.6
CONNECTICUT						
TOTAL REVENUE	[1]3 819.9	-	1 695.2	1 907.2	217.1	83.2
GENERAL REVENUE, TOTAL	[1]3 545.6	-	1 551.6	1 840.3	153.4	83.2
INTERGOVERNMENTAL REVENUE	[1]1 002.4	-	524.1	409.3	72.3	79.6
FROM FEDERAL GOVERNMENT	187.1	-	81.3	51.6	54.2	-
FROM STATE GOVERNMENT	815.3	-	440.2	350.9	13.3	10.9
GENERAL REVENUE FROM OWN SOURCES	2 543.1	-	1 027.5	1 431.0	81.1	3.6
TAX REVENUE	2 135.4	-	852.5	1 261.5	21.5	-
PROPERTY TAX	2 106.7	-	840.9	1 244.3	21.5	-
OTHER TAXES	28.7	-	11.6	17.1	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	407.7	-	175.0	169.5	59.6	3.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	191.4	-	89.4	38.3	63.7	-
EMPLOYEE RETIREMENT REVENUE	83.0	-	54.3	28.6	.1	-
TOTAL DIRECT EXPENDITURE	3 692.8	-	1 648.4	1 753.3	209.5	81.5
DIRECT GENERAL EXPENDITURE, TOTAL	3 424.2	-	1 524.0	1 697.5	121.3	81.5
EDUCATION	1 630.8	-	596.1	955.3	-	79.4
HIGHWAYS	182.2	-	63.2	118.6	.3	-
PUBLIC WELFARE	106.1	-	84.1	22.0	-	-
POLICE AND FIRE PROTECTION	361.6	-	202.0	152.3	7.3	-
HEALTH AND HOSPITALS	57.8	-	41.3	16.5	-	-
INTEREST ON GENERAL DEBT	115.8	-	48.3	52.7	12.7	2.1
ALL OTHER	970.0	-	489.0	380.0	101.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	212.7	-	83.1	41.5	88.2	-
EMPLOYEE RETIREMENT EXPENDITURE	55.8	-	41.4	14.4	.1	-
DEBT OUTSTANDING, TOTAL	2 462.4	-	1 114.3	839.3	475.9	33.0
LONG-TERM	1 845.6	-	721.9	684.8	405.9	33.0
FULL FAITH AND CREDIT	1 369.4	-	593.1	662.6	80.7	33.0
NONGUARANTEED	476.2	-	128.8	22.2	325.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 725.3	-	747.3	877.7	49.4	50.9

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
DELAWARE						
TOTAL REVENUE	[1]708.7	124.2	209.9	-	44.2	332.3
GENERAL REVENUE, TOTAL	[1]606.1	120.7	110.8	-	44.2	332.3
INTERGOVERNMENTAL REVENUE	[1]316.4	27.2	28.1	-	14.4	248.7
FROM FEDERAL GOVERNMENT	62.6	22.6	22.5	-	14.3	3.2
FROM STATE GOVERNMENT	253.8	3.1	5.2	-	.1	245.4
GENERAL REVENUE FROM OWN SOURCES	289.6	93.5	82.8	-	29.8	83.6
TAX REVENUE	145.4	34.3	42.4	-	.3	68.4
PROPERTY TAX	120.8	32.4	19.6	-	.3	68.4
OTHER TAXES	24.6	1.9	22.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	144.2	59.2	40.4	-	29.5	15.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	97.5	.6	96.9	-	-	-
EMPLOYEE RETIREMENT REVENUE	5.2	3.0	2.2	-	-	-
TOTAL DIRECT EXPENDITURE	698.2	123.7	204.9	-	32.3	337.3
DIRECT GENERAL EXPENDITURE, TOTAL	610.1	120.9	119.6	-	32.3	337.3
EDUCATION	336.7	-	-	-	-	336.7
HIGHWAYS	26.5	.6	6.4	-	19.5	-
PUBLIC WELFARE	.3	.3	-	-	-	-
POLICE AND FIRE PROTECTION	42.2	15.1	27.1	-	-	-
HEALTH AND HOSPITALS	.5	.1	.3	-	-	-
INTEREST ON GENERAL DEBT	39.4	27.6	5.8	-	5.4	.6
ALL OTHER	164.6	77.1	80.0	-	7.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	82.0	.4	81.6	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE	6.1	2.4	3.7	-	-	-
DEBT OUTSTANDING, TOTAL	717.8	414.5	179.6	-	112.1	11.5
LONG-TERM	693.7	406.4	179.6	-	96.2	11.5
FULL FAITH AND CREDIT	274.9	126.7	136.7	-	-	11.5
NONGUARANTEED	418.8	279.7	42.9	-	96.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES [2]	300.7	44.8	51.7	-	7.6	196.6
DISTRICT OF COLUMBIA						
TOTAL REVENUE	[1]3 333.2	-	2 794.3	-	830.4	-
GENERAL REVENUE, TOTAL	[1]2 949.7	-	2 576.3	-	664.9	-
INTERGOVERNMENTAL REVENUE	[1]1 253.8	-	912.9	-	632.3	-
FROM FEDERAL GOVERNMENT	1 253.8	-	894.5	-	359.3	-
FROM STATE GOVERNMENT	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	1 695.9	-	1 663.4	-	32.6	-
TAX REVENUE	1 433.0	-	1 433.0	-	-	-
PROPERTY TAX	397.4	-	397.4	-	-	-
OTHER TAXES	1 035.5	-	1 035.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	263.0	-	230.4	-	32.6	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	209.1	-	43.6	-	165.5	-
EMPLOYEE RETIREMENT REVENUE	[3]174.4	-	174.4	-	-	-
TOTAL DIRECT EXPENDITURE	3 495.8	-	2 715.6	-	780.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 424.2	-	2 424.2	-	-	-
EDUCATION	462.9	-	462.9	-	-	-
HIGHWAYS	72.2	-	72.2	-	-	-
PUBLIC WELFARE	429.8	-	429.8	-	-	-
POLICE AND FIRE PROTECTION	224.8	-	224.8	-	-	-
HEALTH AND HOSPITALS	232.5	-	232.5	-	-	-
INTEREST ON GENERAL DEBT	155.9	-	155.9	-	-	-
ALL OTHER	846.1	-	846.1	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	838.0	-	57.8	-	780.2	-
EMPLOYEE RETIREMENT EXPENDITURE	[3]233.6	-	233.6	-	-	-
DEBT OUTSTANDING, TOTAL	3 116.6	-	2 119.6	-	997.0	-
LONG-TERM	3 068.7	-	2 071.7	-	997.0	-
FULL FAITH AND CREDIT	1 641.3	-	1 641.3	-	-	-
NONGUARANTEED	1 427.4	-	430.4	-	997.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES [2]	1 244.8	-	1 060.6	-	184.3	-

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
FLORIDA						
TOTAL REVENUE	[1]16 709.6	4 508.0	5 004.3	-	1 610.5	5 689.9
GENERAL REVENUE, TOTAL	[1]14 477.3	4 298.2	3 053.8	-	1 538.5	5 689.9
INTERGOVERNMENTAL REVENUE	[1]5 382.3	1 200.0	674.2	-	126.4	3 456.8
FROM FEDERAL GOVERNMENT	885.2	506.2	237.1	-	93.5	48.4
FROM STATE GOVERNMENT	4 467.1	655.6	382.4	-	21.4	3 407.8
GENERAL REVENUE FROM OWN SOURCES	9 125.0	3 098.2	2 379.6	-	1 414.1	2 233.2
TAX REVENUE	4 443.1	1 498.4	1 122.1	-	191.1	1 631.5
PROPERTY TAX	3 691.5	1 291.2	577.8	-	191.1	1 631.5
OTHER TAXES	751.5	207.2	544.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	4 682.0	1 599.8	1 257.5	-	1 223.0	601.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 990.9	209.8	1 709.2	-	72.0	-
EMPLOYEE RETIREMENT REVENUE	241.4	-	241.3	-	-	-
TOTAL DIRECT EXPENDITURE	16 628.4	4 644.1	4 853.6	-	1 651.7	5 478.9
DIRECT GENERAL EXPENDITURE, TOTAL	13 670.5	3 968.5	2 865.8	-	1 357.3	5 478.9
EDUCATION	5 422.0	-	.1	-	-	5 421.9
HIGHWAYS	586.4	355.2	231.1	-	.1	-
PUBLIC WELFARE	122.8	108.3	14.5	-	-	-
POLICE AND FIRE PROTECTION	1 351.0	554.5	775.3	-	21.2	-
HEALTH AND HOSPITALS	1 491.8	523.1	108.4	-	840.3	-
INTEREST ON GENERAL DEBT	759.4	340.1	177.6	-	184.7	56.9
ALL OTHER	3 937.1	2 087.2	1 558.9	-	291.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 859.4	675.7	1 889.3	-	294.4	-
EMPLOYEE RETIREMENT EXPENDITURE	98.5	-	98.5	-	-	-
DEBT OUTSTANDING, TOTAL	17 316.9	6 383.0	7 167.4	-	2 854.2	912.4
LONG-TERM	16 823.5	6 194.9	6 863.6	-	2 854.0	911.0
FULL FAITH AND CREDIT	2 907.0	1 241.5	664.0	-	90.5	911.0
NONGUARANTEED	13 916.5	4 953.4	6 199.6	-	2 763.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	6 588.0	1 408.5	1 543.7	-	481.4	3 154.4
GEORGIA						
TOTAL REVENUE	[1]8 330.8	1 699.3	1 989.8	-	2 330.4	2 636.9
GENERAL REVENUE, TOTAL	[1]7 119.8	1 575.4	1 248.0	-	1 996.8	2 625.3
INTERGOVERNMENTAL REVENUE	[1]2 415.7	293.6	334.9	-	548.1	1 544.8
FROM FEDERAL GOVERNMENT	576.8	84.0	154.7	-	315.2	20.9
FROM STATE GOVERNMENT	1 838.9	196.9	56.8	-	45.3	1 539.9
GENERAL REVENUE FROM OWN SOURCES	4 704.1	1 281.7	913.2	-	1 448.7	1 060.5
TAX REVENUE	2 311.0	984.0	462.3	-	.8	863.8
PROPERTY TAX	1 650.8	562.9	223.3	-	.8	863.8
OTHER TAXES	660.2	421.2	239.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 393.1	297.7	450.8	-	1 447.9	196.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 105.2	88.1	683.5	-	333.6	-
EMPLOYEE RETIREMENT REVENUE	105.8	35.8	58.3	-	-	11.7
TOTAL DIRECT EXPENDITURE	8 024.0	1 303.2	1 791.8	-	2 473.3	2 455.8
DIRECT GENERAL EXPENDITURE, TOTAL	6 349.5	1 190.7	1 092.0	-	1 638.8	2 448.0
EDUCATION	2 428.5	-	10.3	-	-	2 418.3
HIGHWAYS	269.9	178.4	91.6	-	-	-
PUBLIC WELFARE	14.1	8.1	5.9	-	-	-
POLICE AND FIRE PROTECTION	439.8	184.6	255.2	-	-	-
HEALTH AND HOSPITALS	1 532.3	165.5	26.8	-	1 340.0	-
INTEREST ON GENERAL DEBT	265.3	99.7	62.3	-	73.6	29.7
ALL OTHER	1 419.5	554.4	639.9	-	225.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 592.2	100.9	656.9	-	834.4	-
EMPLOYEE RETIREMENT EXPENDITURE	62.3	11.7	42.9	-	-	7.8
DEBT OUTSTANDING, TOTAL	7 880.6	1 665.2	1 804.9	-	3 743.3	467.2
LONG-TERM	7 282.2	1 630.2	1 799.6	-	3 385.2	457.2
FULL FAITH AND CREDIT	1 086.9	226.1	293.5	-	100.2	467.2
NONGUARANTEED	6 195.3	1 404.1	1 506.1	-	3 285.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	3 378.2	454.4	494.0	-	770.7	1 657.1

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
HAWAII						
TOTAL REVENUE	[1]661.9	174.1	487.9	-	-	-
GENERAL REVENUE, TOTAL	[1]581.3	154.5	426.8	-	-	-
INTERGOVERNMENTAL REVENUE	[1]133.6	43.2	90.5	-	-	-
FROM FEDERAL GOVERNMENT	94.5	23.1	71.5	-	-	-
FROM STATE GOVERNMENT	39.1	20.1	19.0	-	-	-
GENERAL REVENUE FROM OWN SOURCES	447.7	111.3	336.4	-	-	-
TAX REVENUE	354.5	92.9	261.7	-	-	-
PROPERTY TAX	289.1	76.8	212.3	-	-	-
OTHER TAXES	65.4	16.1	49.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	93.1	18.4	74.7	-	-	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	80.6	19.5	61.1	-	-	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	652.7	182.6	470.1	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	509.2	153.6	355.6	-	-	-
EDUCATION	.3	.3	-	-	-	-
HIGHWAYS	52.4	16.0	36.5	-	-	-
PUBLIC WELFARE	5.3	5.3	-	-	-	-
POLICE AND FIRE PROTECTION	123.4	36.4	87.1	-	-	-
HEALTH AND HOSPITALS	4.7	-	4.7	-	-	-
INTEREST ON GENERAL DEBT	21.1	5.8	15.3	-	-	-
ALL OTHER	302.0	89.9	212.1	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	143.5	29.0	114.5	-	-	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	350.3	100.5	249.8	-	-	-
LONG-TERM	349.3	99.5	249.8	-	-	-
FULL FAITH AND CREDIT	335.1	97.0	238.1	-	-	-
NONGUARANTEED	14.2	2.5	11.7	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	266.7	64.9	201.8	-	-	-
IDAHO						
TOTAL REVENUE	[1]1 018.7	225.9	233.6	-	101.6	468.2
GENERAL REVENUE, TOTAL	[1]963.0	225.9	179.1	-	100.3	468.2
INTERGOVERNMENTAL REVENUE	[1]437.6	55.1	51.0	-	23.7	318.4
FROM FEDERAL GOVERNMENT	53.1	16.9	23.9	-	5.3	7.0
FROM STATE GOVERNMENT	384.6	37.0	22.4	-	13.7	311.4
GENERAL REVENUE FROM OWN SOURCES	525.3	170.9	128.1	-	76.6	149.8
TAX REVENUE	267.1	63.8	59.3	-	23.7	120.4
PROPERTY TAX	255.8	60.0	51.8	-	23.7	120.4
OTHER TAXES	11.3	3.8	7.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	258.2	107.0	68.8	-	52.9	29.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	55.2	-	54.0	-	1.3	-
EMPLOYEE RETIREMENT REVENUE	.5	-	.5	-	-	-
TOTAL DIRECT EXPENDITURE	985.4	221.9	228.4	-	101.4	433.7
DIRECT GENERAL EXPENDITURE, TOTAL	932.0	221.9	177.2	-	99.2	433.7
EDUCATION	424.7	.1	-	-	-	424.6
HIGHWAYS	76.7	25.4	19.2	-	32.0	-
PUBLIC WELFARE	6.4	6.4	-	-	-	-
POLICE AND FIRE PROTECTION	71.1	21.7	45.1	-	4.3	-
HEALTH AND HOSPITALS	118.2	86.3	1.8	-	30.1	-
INTEREST ON GENERAL DEBT	23.2	8.0	4.0	-	2.2	9.1
ALL OTHER	211.7	73.9	107.1	-	30.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	52.8	-	50.6	-	2.2	-
EMPLOYEE RETIREMENT EXPENDITURE	.5	-	.5	-	-	-
DEBT OUTSTANDING, TOTAL	514.9	134.8	134.9	-	99.6	145.6
LONG-TERM	498.8	134.0	123.1	-	96.2	145.6
FULL FAITH AND CREDIT	230.6	15.1	26.9	-	43.1	145.6
NONGUARANTEED	268.2	118.9	96.2	-	53.1	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	503.3	94.0	78.5	-	35.2	295.6

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ILLINOIS						
TOTAL REVENUE	[1]17 221.9	1 785.7	5 706.8	329.5	2 996.8	6 871.0
GENERAL REVENUE, TOTAL	[1]15 287.8	1 695.6	4 484.7	329.4	2 614.1	6 631.8
INTERGOVERNMENTAL REVENUE	[1]5 039.2	487.6	1 181.6	116.3	1 013.8	2 707.6
FROM FEDERAL GOVERNMENT	1 380.5	118.5	579.6	33.2	577.5	71.7
FROM STATE GOVERNMENT	3 658.7	305.0	562.1	80.9	86.7	2 624.0
GENERAL REVENUE FROM OWN SOURCES	10 248.6	1 208.0	3 303.0	213.1	1 600.3	3 924.2
TAX REVENUE	7 466.2	774.2	2 265.7	186.5	967.4	3 272.4
PROPERTY TAX	5 727.3	625.0	963.3	186.4	680.1	3 272.4
OTHER TAXES	1 738.9	149.2	1 302.4	.1	287.3	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 782.4	433.8	1 037.4	26.6	632.9	651.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 135.1	8.7	822.0	.1	304.3	-
EMPLOYEE RETIREMENT REVENUE	799.0	81.4	400.1	-	78.4	239.2
TOTAL DIRECT EXPENDITURE	16 076.3	1 604.2	5 268.1	339.6	2 629.7	6 234.7
DIRECT GENERAL EXPENDITURE, TOTAL	13 856.2	1 561.2	4 177.7	339.6	1 637.0	6 140.6
EDUCATION	6 026.9	5.3	.7	-	.5	6 020.4
HIGHWAYS	813.7	252.7	462.2	98.7	.2	-
PUBLIC WELFARE	246.1	73.0	67.8	105.3	-	-
POLICE AND FIRE PROTECTION	1 442.2	109.2	1 224.3	-	108.6	-
HEALTH AND HOSPITALS	712.6	377.2	167.1	6.2	162.0	-
INTEREST ON GENERAL DEBT	701.5	43.0	268.3	.9	269.1	120.2
ALL OTHER	3 913.2	700.8	1 987.3	128.6	1 096.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 795.6	10.8	863.9	-	920.9	-
EMPLOYEE RETIREMENT EXPENDITURE	424.5	32.2	226.5	-	71.7	94.1
DEBT OUTSTANDING, TOTAL	11 145.5	775.1	4 731.2	38.2	3 953.8	1 647.3
LONG-TERM	10 165.0	526.8	4 580.9	34.0	3 513.7	1 509.7
FULL FAITH AND CREDIT	4 632.4	481.8	1 383.6	30.0	1 227.2	1 509.7
NONGUARANTEED	5 532.6	44.9	3 197.3	3.9	2 286.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	7 803.4	745.6	2 127.6	79.3	869.4	3 983.5
INDIANA						
TOTAL REVENUE	[1]6 730.5	1 379.8	2 067.3	78.0	705.1	2 717.5
GENERAL REVENUE, TOTAL	[1]5 972.9	1 379.5	1 659.8	78.0	355.3	2 717.3
INTERGOVERNMENTAL REVENUE	[1]2 525.9	386.1	560.0	26.9	207.8	1 560.5
FROM FEDERAL GOVERNMENT	355.1	59.4	227.5	13.4	48.7	6.0
FROM STATE GOVERNMENT	2 170.8	325.0	295.5	9.4	29.3	1 511.7
GENERAL REVENUE FROM OWN SOURCES	3 447.0	993.4	1 099.9	51.1	145.5	1 157.1
TAX REVENUE	1 965.4	370.3	515.4	44.3	57.6	977.7
PROPERTY TAX	1 858.7	281.4	500.9	44.1	57.6	974.6
OTHER TAXES	106.7	88.9	14.5	.2	-	3.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 481.6	623.1	584.4	6.8	87.9	179.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	737.9	-	388.1	-	349.8	-
EMPLOYEE RETIREMENT REVENUE	19.8	.4	19.4	-	-	-
TOTAL DIRECT EXPENDITURE	6 586.2	1 276.7	2 090.3	83.8	609.0	2 526.4
DIRECT GENERAL EXPENDITURE, TOTAL	5 769.8	1 276.6	1 629.6	83.8	253.5	2 526.4
EDUCATION	2 532.2	.4	-	-	29.4	2 502.4
HIGHWAYS	275.9	143.7	132.1	-	.1	-
PUBLIC WELFARE	326.7	234.2	49.3	43.2	-	-
POLICE AND FIRE PROTECTION	331.4	43.9	270.8	16.7	-	-
HEALTH AND HOSPITALS	637.7	496.2	128.6	.2	12.8	-
INTEREST ON GENERAL DEBT	272.2	16.5	145.6	1.5	84.7	23.9
ALL OTHER	1 393.8	341.7	907.2	22.3	126.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	772.7	-	417.1	-	355.5	-
EMPLOYEE RETIREMENT EXPENDITURE	43.7	.1	43.7	-	-	-
DEBT OUTSTANDING, TOTAL	4 87[illegible].8	507.4	2 448.[illegible]	14.1	1 622.2	287.7
LONG-TERM	4 76[illegible].4	506.8	2 448.5	10.4	1 520.2	216.5
FULL FAITH AND CREDIT	1 130.[illegible]	176.3	596.1	10.3	131.6	216.5
NONGUARANTEED	3 571.6	330.5	1 852.4	.1	1 388.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	3 022.6	546.1	651.5	18.6	83.4	1 723.0

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
IOWA						
TOTAL REVENUE	[1]4 190.5	907.5	1 504.0	-	24.4	1 776.9
GENERAL REVENUE, TOTAL	[1]3 807.4	907.5	1 133.2	-	20.1	1 768.9
INTERGOVERNMENTAL REVENUE	[1]1 461.7	252.0	316.0	-	14.0	901.9
FROM FEDERAL GOVERNMENT	197.8	33.9	144.8	-	9.7	9.5
FROM STATE GOVERNMENT	1 263.9	208.6	161.4	-	2.0	891.9
GENERAL REVENUE FROM OWN SOURCES	2 345.7	655.4	817.1	-	6.1	867.0
TAX REVENUE	1 462.4	392.6	351.7	-	1.8	716.3
PROPERTY TAX	1 434.1	384.7	332.7	-	1.8	714.9
OTHER TAXES	28.3	7.9	19.0	-	-	1.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	883.3	262.8	465.4	-	4.3	150.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	342.2	-	337.9	-	4.3	-
EMPLOYEE RETIREMENT REVENUE	41.0	-	33.0	-	-	8.0
TOTAL DIRECT EXPENDITURE	4 079.0	845.2	1 488.8	-	25.3	1 719.8
DIRECT GENERAL EXPENDITURE, TOTAL	3 653.5	845.2	1 075.7	-	15.7	1 717.0
EDUCATION	1 694.6	-	-	-	-	1 694.5
HIGHWAYS	404.7	244.8	159.8	-	-	-
PUBLIC WELFARE	81.0	80.9	-	-	-	-
POLICE AND FIRE PROTECTION	212.6	36.4	175.7	-	.5	-
HEALTH AND HOSPITALS	351.4	234.1	117.3	-	-	-
INTEREST ON GENERAL DEBT	126.2	5.5	99.6	-	.6	22.5
ALL OTHER	781.1	243.3	523.2	-	14.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	406.8	-	397.2	-	9.6	-
EMPLOYEE RETIREMENT EXPENDITURE	18.7	-	16.0	-	-	2.8
DEBT OUTSTANDING, TOTAL	2 484.5	117.6	2 008.6	-	19.4	339.0
LONG-TERM	2 384.3	117.5	1 937.6	-	19.1	310.2
FULL FAITH AND CREDIT	922.3	54.6	556.9	-	.5	310.2
NONGUARANTEED	1 462.1	62.9	1 380.6	-	18.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 739.8	338.0	377.6	-	6.1	1 018.1
KANSAS						
TOTAL REVENUE	[1]3 685.6	708.0	1 313.3	28.1	274.7	1 489.1
GENERAL REVENUE, TOTAL	[1]3 206.8	708.0	1 009.9	28.1	99.5	1 488.9
INTERGOVERNMENTAL REVENUE	[1]908.5	84.4	194.0	4.3	23.6	729.9
FROM FEDERAL GOVERNMENT	150.6	25.6	88.8	2.2	19.8	14.2
FROM STATE GOVERNMENT	757.9	55.9	59.6	2.0	1.9	638.4
GENERAL REVENUE FROM OWN SOURCES	2 298.3	623.6	815.9	23.8	75.9	759.1
TAX REVENUE	1 282.3	329.5	320.2	22.8	16.5	593.4
PROPERTY TAX	1 116.7	270.7	213.4	22.8	16.5	593.4
OTHER TAXES	165.6	58.8	106.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 016.0	294.1	495.7	1.1	59.4	165.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	451.9	-	282.0	-	170.0	-
EMPLOYEE RETIREMENT REVENUE	26.9	-	21.5	-	5.3	.1
TOTAL DIRECT EXPENDITURE	3 628.3	671.8	1 241.1	28.1	238.0	1 449.2
DIRECT GENERAL EXPENDITURE, TOTAL	3 170.6	671.8	951.1	28.1	70.9	1 448.6
EDUCATION	1 427.2	-	-	-	-	1 427.2
HIGHWAYS	290.6	145.7	122.7	22.2	-	-
PUBLIC WELFARE	11.5	9.2	2.3	-	-	-
POLICE AND FIRE PROTECTION	192.4	44.0	146.4	2.0	-	-
HEALTH AND HOSPITALS	224.3	131.6	62.5	-	30.1	-
INTEREST ON GENERAL DEBT	352.3	133.1	190.6	-	7.2	21.3
ALL OTHER	672.4	208.2	426.6	4.0	33.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	447.0	-	281.4	-	165.6	-
EMPLOYEE RETIREMENT EXPENDITURE	10.7	-	8.6	-	1.5	.7
DEBT OUTSTANDING, TOTAL	5 204.1	1 127.4	3 207.5	5.7	494.1	369.5
LONG-TERM	5 101.1	1 095.8	3 136.3	5.7	493.9	369.5
FULL FAITH AND CREDIT	1 297.0	201.7	661.4	5.7	58.8	369.5
NONGUARANTEED	3 804.1	894.1	2 474.9	-	435.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 450.4	191.1	315.1	5.0	58.7	880.5

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
KENTUCKY						
TOTAL REVENUE	[1] 3 480.5	692.7	1 215.5	-	171.3	1 428.3
GENERAL REVENUE, TOTAL	[1] 3 000.3	692.3	775.9	-	131.0	1 428.3
INTERGOVERNMENTAL REVENUE	[1] 1 443.6	213.8	175.9	-	38.5	1 042.7
FROM FEDERAL GOVERNMENT	204.8	57.6	123.3	-	17.2	6.8
FROM STATE GOVERNMENT	1 238.7	150.1	49.6	-	4.1	1 034.9
GENERAL REVENUE FROM OWN SOURCES	1 556.7	478.5	600.0	-	92.6	385.6
TAX REVENUE	755.6	166.3	288.2	-	14.0	287.1
PROPERTY TAX	415.7	107.2	94.2	-	14.0	200.4
OTHER TAXES	339.9	59.2	194.0	-	-	86.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	801.1	312.2	311.8	-	70.6	98.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	450.2	.3	409.6	-	40.3	-
EMPLOYEE RETIREMENT REVENUE	30.0	-	30.0	-	-	-
TOTAL DIRECT EXPENDITURE	3 318.1	572.3	1 177.8	-	156.1	1 411.9
DIRECT GENERAL EXPENDITURE, TOTAL	2 770.9	571.6	699.3	-	88.0	1 411.9
EDUCATION	1 374.9	-	-	-	-	1 374.8
HIGHWAYS	112.8	73.5	39.3	-	-	-
PUBLIC WELFARE	15.8	9.4	6.4	-	-	-
POLICE AND FIRE PROTECTION	213.1	40.5	166.0	-	6.5	-
HEALTH AND HOSPITALS	177.5	106.5	56.1	-	14.9	-
INTEREST ON GENERAL DEBT	290.5	150.4	96.9	-	6.1	37.0
ALL OTHER	586.4	191.3	334.6	-	60.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	533.8	.7	465.1	-	68.0	-
EMPLOYEE RETIREMENT EXPENDITURE	13.5	-	13.5	-	-	-
DEBT OUTSTANDING, TOTAL	6 256.2	2 471.3	2 829.9	-	236.7	718.3
LONG-TERM	6 224.4	2 470.4	2 815.8	-	220.0	718.3
FULL FAITH AND CREDIT	817.6	41.5	32.4	-	25.5	718.3
NONGUARANTEED	5 406.8	2 428.9	2 783.3	-	194.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	1 431.3	136.0	349.0	-	51.2	895.2
LOUISIANA						
TOTAL REVENUE	[1] 5 987.3	1 668.6	2 110.8	-	122.6	2 141.3
GENERAL REVENUE, TOTAL	[1] 5 433.0	1 621.7	1 632.0	-	94.0	2 141.3
INTERGOVERNMENTAL REVENUE	[1] 2 014.6	312.3	407.4	-	34.6	1 316.2
FROM FEDERAL GOVERNMENT	332.8	84.2	232.5	-	7.9	11.3
FROM STATE GOVERNMENT	1 678.7	226.6	140.8	-	12.1	1 299.2
GENERAL REVENUE FROM OWN SOURCES	3 418.5	1 309.4	1 224.6	-	59.4	825.1
TAX REVENUE	1 840.4	497.8	646.5	-	25.2	670.8
PROPERTY TAX	736.4	271.5	191.8	-	25.2	247.9
OTHER TAXES	1 104.0	226.3	454.7	-	-	423.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 578.1	811.6	578.1	-	34.2	154.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	495.5	45.6	421.3	-	28.6	-
EMPLOYEE RETIREMENT REVENUE	58.7	1.3	57.4	-	-	-
TOTAL DIRECT EXPENDITURE	5 721.2	1 588.6	1 883.6	-	163.1	2 085.9
DIRECT GENERAL EXPENDITURE, TOTAL	5 027.8	1 501.6	1 385.8	-	54.5	2 085.9
EDUCATION	2 021.9	1.2	-	-	-	2 020.8
HIGHWAYS	357.5	195.7	161.8	-	-	-
PUBLIC WELFARE	19.5	7.0	12.4	-	-	-
POLICE AND FIRE PROTECTION	409.7	162.5	247.2	-	-	-
HEALTH AND HOSPITALS	572.2	517.8	54.4	-	-	-
INTEREST ON GENERAL DEBT	397.6	173.9	156.0	-	2.6	65.1
ALL OTHER	1 249.4	443.4	754.0	-	51.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	649.9	85.6	455.7	-	108.6	-
EMPLOYEE RETIREMENT EXPENDITURE	43.5	1.4	42.1	-	-	-
DEBT OUTSTANDING, TOTAL	7 211.8	3 282.7	3 002.9	-	42.3	883.8
LONG-TERM	7 140.7	3 269.2	2 946.4	-	42.3	882.8
FULL FAITH AND CREDIT	2 172.5	568.8	698.6	-	22.4	882.8
NONGUARANTEED	4 968.2	2 700.5	2 247.8	-	19.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	2 400.5	498.8	548.5	-	47.8	1 305.4

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MAINE						
TOTAL REVENUE	[1] 1 097.7	29.9	325.3	380.0	[illegible]	259.3
GENERAL REVENUE, TOTAL	[1] 1 058.1	29.9	323.7	377.5	90.2	259.3
INTERGOVERNMENTAL REVENUE	[1] 402.7	6.1	100.8	115.5	50.2	152.5
FROM FEDERAL GOVERNMENT	89.5	3.6	25.8	23.9	34.8	1.5
FROM STATE GOVERNMENT	313.3	2.1	69.7	85.1	5.3	151.1
GENERAL REVENUE FROM OWN SOURCES	655.4	23.8	222.9	261.9	40.1	106.8
TAX REVENUE	500.3	19.0	167.7	219.2	.7	93.7
PROPERTY TAX	496.5	18.9	165.9	217.3	.7	93.7
OTHER TAXES	3.7	.1	1.8	1.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	155.1	4.8	55.2	42.7	39.3	13.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	39.6	-	1.6	2.5	35.5	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	1 097.9	27.7	317.6	355.5	134.4	262.7
DIRECT GENERAL EXPENDITURE, TOTAL	1 047.9	27.7	315.6	352.9	89.0	262.7
EDUCATION	535.1	-	128.3	151.3	-	255.5
HIGHWAYS	82.8	1.1	25.1	56.5	-	-
PUBLIC WELFARE	10.6	.5	6.9	3.2	-	-
POLICE AND FIRE PROTECTION	78.8	5.4	38.0	35.3	-	-
HEALTH AND HOSPITALS	34.5	.3	13.0	2.4	18.8	-
INTEREST ON GENERAL DEBT	47.1	.8	14.4	14.4	10.3	7.2
ALL OTHER	259.0	19.5	89.8	89.8	59.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	50.0	-	1.9	2.6	45.4	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	714.7	6.2	173.6	170.1	254.8	110.1
LONG-TERM	692.2	6.1	170.5	169.8	235.7	110.1
FULL FAITH AND CREDIT	450.0	6.1	149.0	84.7	100.0	110.1
NONGUARANTEED	242.2	-	21.5	85.1	135.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	506.1	11.7	155.1	150.8	26.4	162.1
MARYLAND						
TOTAL REVENUE	[1] 6 007.2	3 925.6	1 749.4	-	385.3	-
GENERAL REVENUE, TOTAL	[1] 5 593.8	3 754.5	1 577.9	-	314.5	-
INTERGOVERNMENTAL REVENUE	[1] 1 954.2	1 159.1	784.8	-	63.4	-
FROM FEDERAL GOVERNMENT	344.3	152.9	138.3	-	53.1	-
FROM STATE GOVERNMENT	1 609.9	1 003.5	604.2	-	2.1	-
GENERAL REVENUE FROM OWN SOURCES	3 639.6	2 595.4	793.1	-	251.1	-
TAX REVENUE	2 588.7	2 074.3	505.6	-	8.9	-
PROPERTY TAX	1 532.3	1 178.3	345.1	-	8.9	-
OTHER TAXES	1 056.5	896.0	160.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 050.8	521.1	287.6	-	242.2	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	254.9	109.4	90.4	-	55.2	-
EMPLOYEE RETIREMENT REVENUE	158.5	61.8	81.1	-	15.6	-
TOTAL DIRECT EXPENDITURE	5 996.8	3 768.3	1 550.8	-	677.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 597.0	3 593.7	1 420.4	-	582.9	-
EDUCATION	2 556.2	2 179.8	376.4	-	-	-
HIGHWAYS	312.4	157.2	155.0	-	.2	-
PUBLIC WELFARE	4.9	4.2	.7	-	-	-
POLICE AND FIRE PROTECTION	486.3	286.9	199.4	-	-	-
HEALTH AND HOSPITALS	173.7	54.1	119.6	-	-	-
INTEREST ON GENERAL DEBT	366.5	152.8	92.5	-	121.2	-
ALL OTHER	1 696.9	758.7	476.7	-	461.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	315.5	137.3	90.7	-	87.5	-
EMPLOYEE RETIREMENT EXPENDITURE	84.3	37.4	39.7	-	7.2	-
DEBT OUTSTANDING, TOTAL	6 813.1	2 914.6	1 313.0	-	2 585.5	-
LONG-TERM	6 553.0	2 908.5	1 243.4	-	2 401.2	-
FULL FAITH AND CREDIT	3 667.8	1 963.0	563.4	-	1 141.4	-
NONGUARANTEED	2 885.2	945.5	680.0	-	1 259.8	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	2 805.6	2 064.7	674.7	-	66.2	-

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MASSACHUSETTS						
TOTAL REVENUE	[1]8 778.3	191.3	3 716.9	3 285.9	1 377.6	413.5
GENERAL REVENUE, TOTAL	[1]7 592.9	144.7	3 307.8	2 875.6	1 058.1	413.5
INTERGOVERNMENTAL REVENUE	[1]5 421.6	18.5	1 553.0	838.0	830.9	387.9
FROM FEDERAL GOVERNMENT	891.9	6.2	303.7	129.2	452.8	-
FROM STATE GOVERNMENT	2 529.7	11.9	1 244.3	705.4	360.0	208.1
GENERAL REVENUE FROM OWN SOURCES	4 171.3	126.2	1 754.7	2 037.6	227.2	25.7
TAX REVENUE	3 144.1	71.4	1 304.1	1 758.4	10.3	-
PROPERTY TAX	3 091.2	70.6	1 272.0	1 738.4	10.3	-
OTHER TAXES	52.9	.8	32.1	20.0	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 027.2	54.8	450.7	279.2	216.9	25.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	905.4	-	261.0	366.8	277.6	-
EMPLOYEE RETIREMENT REVENUE	280.1	46.6	148.1	43.5	41.9	-
TOTAL DIRECT EXPENDITURE	8 791.9	197.4	3 622.1	3 037.2	1 542.7	392.4
DIRECT GENERAL EXPENDITURE, TOTAL	6 655.0	137.1	3 094.9	2 614.1	416.6	392.4
EDUCATION	2 892.5	7.7	1 183.6	1 316.9	-	384.3
HIGHWAYS	321.6	2.0	125.6	194.1	.1	-
PUBLIC WELFARE	47.4	.6	33.9	13.0	-	-
POLICE AND FIRE PROTECTION	773.8	1.2	440.1	324.5	8.0	-
HEALTH AND HOSPITALS	368.4	35.5	274.8	58.1	-	-
INTEREST ON GENERAL DEBT	195.9	3.4	101.3	61.7	21.4	8.1
ALL OTHER	2 055.4	86.8	935.5	645.9	387.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 709.3	-	252.4	361.9	1 095.0	-
EMPLOYEE RETIREMENT EXPENDITURE	427.6	60.3	274.9	61.3	31.1	-
DEBT OUTSTANDING, TOTAL	5 170.0	53.5	1 530.1	951.5	2 523.6	111.3
LONG-TERM	4 560.4	51.8	1 375.3	835.1	2 186.8	111.3
FULL FAITH AND CREDIT	1 996.6	51.8	1 169.5	567.0	97.0	111.3
NONGUARANTEED	2 563.9	-	205.9	268.2	2 089.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	3 728.8	80.1	1 691.1	1 495.3	216.8	245.5
MICHIGAN						
TOTAL REVENUE	[1]14 435.2	2 674.8	4 873.5	602.2	538.4	6 215.5
GENERAL REVENUE, TOTAL	[1]13 116.6	2 543.9	3 830.8	518.0	477.8	6 215.5
INTERGOVERNMENTAL REVENUE	[1]4 349.1	1 110.7	1 399.5	176.2	126.6	2 005.6
FROM FEDERAL GOVERNMENT	819.0	183.5	501.9	33.6	53.8	46.1
FROM STATE GOVERNMENT	3 530.2	769.8	728.2	133.8	58.5	1 839.9
GENERAL REVENUE FROM OWN SOURCES	8 767.5	1 433.2	2 431.4	341.8	351.2	4 209.9
TAX REVENUE	5 728.3	612.7	1 290.1	181.3	21.8	3 622.4
PROPERTY TAX	5 285.1	594.8	888.8	173.0	21.8	3 606.7
OTHER TAXES	443.2	17.9	401.3	8.3	-	15.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	3 039.2	820.5	1 141.2	160.5	329.4	587.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	829.8	10.3	672.3	78.7	60.6	-
EMPLOYEE RETIREMENT REVENUE	495.8	120.7	370.5	4.6	-	-
TOTAL DIRECT EXPENDITURE	14 029.1	2 507.6	4 301.5	482.7	799.2	5 938.2
DIRECT GENERAL EXPENDITURE, TOTAL	12 312.2	2 417.1	3 268.5	389.8	298.7	5 938.2
EDUCATION	5 799.0	-	-	-	-	5 799.0
HIGHWAYS	737.6	409.7	305.2	22.7	-	-
PUBLIC WELFARE	190.2	186.5	3.4	.3	-	-
POLICE AND FIRE PROTECTION	1 007.3	116.7	781.0	109.6	-	-
HEALTH AND HOSPITALS	1 140.3	618.6	319.8	.5	201.4	-
INTEREST ON GENERAL DEBT	490.0	169.0	152.1	15.0	14.7	139.1
ALL OTHER	2 947.6	916.5	1 706.9	241.7	82.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 408.4	32.7	783.1	92.0	500.5	-
EMPLOYEE RETIREMENT EXPENDITURE	308.6	57.8	249.8	1.0	-	-
DEBT OUTSTANDING, TOTAL	9 430.8	2 767.8	2 792.5	329.9	1 041.7	2 498.9
LONG-TERM	9 086.0	2 762.4	2 605.3	329.7	1 016.5	2 372.1
FULL FAITH AND CREDIT	5 541.2	2 012.6	974.9	80.0	101.6	2 372.1
NONGUARANTEED	3 544.8	749.8	1 630.4	249.7	914.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[1]	6 528.0	858.4	1 514.2	135.0	167.2	3 853.1

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MINNESOTA						
TOTAL REVENUE	[1]8 152.8	1 829.2	2 864.2	87.2	791.7	2 746.3
GENERAL REVENUE, TOTAL	[1]7 273.2	1 829.2	2 198.5	87.1	633.7	2 690.5
INTERGOVERNMENTAL REVENUE	[1]3 200.0	944.0	641.0	37.7	234.8	1 508.3
FROM FEDERAL GOVERNMENT	361.5	78.2	179.0	5.5	80.5	18.3
FROM STATE GOVERNMENT	2 838.6	842.1	438.4	28.4	47.6	1 482.2
GENERAL REVENUE FROM OWN SOURCES	4 073.1	885.2	1 557.4	49.3	398.9	1 182.2
TAX REVENUE	2 025.0	351.3	457.0	39.0	64.4	913.3
PROPERTY TAX	1 935.9	541.9	377.8	38.5	64.4	913.3
OTHER TAXES	89.1	9.3	79.2	.6	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 048.1	333.9	1 100.5	10.3	334.5	268.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	722.4	-	564.4	-	158.0	-
EMPLOYEE RETIREMENT REVENUE	157.2	-	101.4	.1	-	55.8
TOTAL DIRECT EXPENDITURE	7 889.3	1 689.8	2 589.7	78.7	907.5	2 623.7
DIRECT GENERAL EXPENDITURE, TOTAL	6 763.7	1 689.6	1 917.3	78.6	482.6	2 595.6
EDUCATION	2 531.9	-	-	-	-	2 531.9
HIGHWAYS	610.3	276.9	281.1	52.2	-	-
PUBLIC WELFARE	732.4	678.7	53.7	-	-	-
POLICE AND FIRE PROTECTION	363.9	77.7	277.9	8.2	-	-
HEALTH AND HOSPITALS	490.9	221.2	124.4	-	145.3	-
INTEREST ON GENERAL DEBT	487.4	12.8	331.6	1.7	77.6	63.7
ALL OTHER	1 546.9	422.2	848.4	16.5	259.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 035.5	.2	610.5	-	424.8	-
EMPLOYEE RETIREMENT EXPENDITURE	90.1	-	62.0	-	-	28.1
DEBT OUTSTANDING, TOTAL	8 821.4	250.1	5 432.1	23.7	2 056.4	1 059.0
LONG-TERM	8 425.8	250.1	5 335.2	22.5	1 933.4	884.5
FULL FAITH AND CREDIT	3 324.7	192.5	1 760.8	6.9	480.1	884.5
NONGUARANTEED	5 101.1	57.7	3 574.5	15.6	1 453.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	3 145.6	584.6	665.5	6.4	195.6	1 693.4
MISSISSIPPI						
TOTAL REVENUE	[1]2 822.7	871.7	770.2	-	92.9	1 105.4
GENERAL REVENUE, TOTAL	[1]2 541.8	870.0	507.0	-	77.0	1 105.4
INTERGOVERNMENTAL REVENUE	[1]1 191.2	185.8	191.3	-	38.2	793.4
FROM FEDERAL GOVERNMENT	141.0	41.0	55.6	-	30.1	14.4
FROM STATE GOVERNMENT	1 050.3	143.3	127.4	-	2.5	777.0
GENERAL REVENUE FROM OWN SOURCES	1 350.6	684.1	315.7	-	38.8	312.0
TAX REVENUE	521.4	196.6	115.9	-	5.2	203.8
PROPERTY TAX	491.2	189.0	93.4	-	5.2	203.7
OTHER TAXES	30.2	7.5	22.6	-	-	.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	829.1	487.6	199.8	-	33.6	108.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	275.8	1.7	258.2	-	15.9	-
EMPLOYEE RETIREMENT REVENUE	5.0	-	5.0	-	-	-
TOTAL DIRECT EXPENDITURE	2 700.0	795.1	735.0	-	89.8	1 080.1
DIRECT GENERAL EXPENDITURE, TOTAL	2 413.8	792.9	467.8	-	73.1	1 080.1
EDUCATION	1 075.3	4.8	-	-	-	1 070.5
HIGHWAYS	222.9	160.9	61.8	-	.2	-
PUBLIC WELFARE	17.5	11.9	5.6	-	-	-
POLICE AND FIRE PROTECTION	130.5	25.4	105.0	-	-	-
HEALTH AND HOSPITALS	499.6	403.2	96.1	-	.4	-
INTEREST ON GENERAL DEBT	86.1	42.9	24.6	-	9.1	9.6
ALL OTHER	382.0	143.8	174.8	-	63.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	279.8	2.2	260.8	-	16.8	-
EMPLOYEE RETIREMENT EXPENDITURE	6.4	-	6.4	-	-	-
DEBT OUTSTANDING, TOTAL	2 080.4	997.2	734.8	-	196.2	152.2
LONG-TERM	2 033.5	995.9	727.4	-	162.4	147.8
FULL FAITH AND CREDIT	809.8	280.5	359.0	-	22.5	147.8
NONGUARANTEED	1 223.7	715.5	368.4	-	139.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 132.6	307.1	229.1	-	13.9	582.5

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MISSOURI						
TOTAL REVENUE	[1]5 547.7	775.4	2 353.8	10.4	505.9	2 438.1
GENERAL REVENUE, TOTAL	[1]4 828.2	766.6	1 733.8	10.4	451.4	2 401.9
INTERGOVERNMENTAL REVENUE	[1]1 614.1	148.0	408.0	2.9	159.3	1 431.8
FROM FEDERAL GOVERNMENT	372.2	57.9	217.6	1.3	83.8	11.6
FROM STATE GOVERNMENT	1 241.9	81.7	128.1	.2	15.9	1 016.0
GENERAL REVENUE FROM OWN SOURCES	3 214.1	618.6	1 325.8	7.5	292.0	970.2
TAX REVENUE	2 017.3	393.3	781.6	6.9	99.2	736.4
PROPERTY TAX	1 165.3	179.7	143.2	6.9	99.1	736.4
OTHER TAXES	852.0	213.6	638.4	-	.1	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 196.8	225.3	544.2	.6	192.8	233.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	588.7	.5	533.7	-	54.5	-
EMPLOYEE RETIREMENT REVENUE	130.8	8.3	86.3	-	-	36.2
TOTAL DIRECT EXPENDITURE	5 584.4	635.4	2 078.7	10.8	513.5	2 346.0
DIRECT GENERAL EXPENDITURE, TOTAL	4 799.4	633.4	1 464.5	10.8	362.2	2 328.5
EDUCATION	2 295.1	-	-	-	-	2 295.1
HIGHWAYS	287.1	100.6	163.3	9.1	14.2	-
PUBLIC WELFARE	15.0	9.4	5.6	-	-	-
POLICE AND FIRE PROTECTION	436.5	57.4	345.8	-	33.3	-
HEALTH AND HOSPITALS	485.8	182.7	177.9	-	125.2	-
INTEREST ON GENERAL DEBT	160.3	26.2	83.5	-	17.1	33.4
ALL OTHER	1 119.5	257.4	688.3	1.7	172.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	722.0	.5	570.2	-	151.3	-
EMPLOYEE RETIREMENT EXPENDITURE	63.0	1.4	44.1	-	-	17.5
DEBT OUTSTANDING, TOTAL	3 464.1	476.8	1 921.0	.2	491.3	574.8
LONG-TERM	3 323.2	452.4	1 898.4	.2	397.4	574.8
FULL FAITH AND CREDIT	1 221.9	217.6	283.3	.2	146.1	574.8
NONGUARANTEED	2 101.3	234.9	1 615.1	-	251.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	2 675.4	271.1	731.1	1.9	173.0	1 498.4
MONTANA						
TOTAL REVENUE	[1]1 225.9	388.6	366.2	-	45.8	580.6
GENERAL REVENUE, TOTAL	[1]1 198.6	388.5	341.5	-	43.1	580.6
INTERGOVERNMENTAL REVENUE	351.4	58.0	43.0	-	9.4	396.1
FROM FEDERAL GOVERNMENT	79.2	26.9	22.6	-	7.7	22.0
FROM STATE GOVERNMENT	272.2	28.8	18.7	-	1.2	223.5
GENERAL REVENUE FROM OWN SOURCES	847.2	330.6	298.5	-	33.7	184.5
TAX REVENUE	466.9	250.7	69.1	-	6.0	141.2
PROPERTY TAX	446.2	240.2	58.8	-	6.0	141.2
OTHER TAXES	20.7	10.5	10.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	380.3	79.9	229.4	-	27.7	43.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	27.1	.1	24.5	-	2.6	-
EMPLOYEE RETIREMENT REVENUE	.2	-	.2	-	-	-
TOTAL DIRECT EXPENDITURE	1 109.1	231.5	257.1	-	54.3	566.3
DIRECT GENERAL EXPENDITURE, TOTAL	1 074.7	231.3	225.7	-	51.3	566.3
EDUCATION	558.9	2.4	-	-	-	556.5
HIGHWAYS	80.3	51.2	29.1	-	-	-
PUBLIC WELFARE	20.5	20.1	.4	-	-	-
POLICE AND FIRE PROTECTION	53.5	19.3	32.6	-	1.5	-
HEALTH AND HOSPITALS	36.6	21.5	2.6	-	12.5	-
INTEREST ON GENERAL DEBT	75.3	14.3	48.3	-	2.8	9.8
ALL OTHER	249.6	102.5	112.7	-	34.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	34.3	.2	31.2	-	2.9	-
EMPLOYEE RETIREMENT EXPENDITURE	.2	-	.2	-	-	-
DEBT OUTSTANDING, TOTAL	1 083.1	199.1	680.1	-	76.4	127.5
LONG-TERM	1 070.7	196.1	673.6	-	73.5	127.5
FULL FAITH AND CREDIT	228.7	31.7	13.2	-	56.3	127.5
NONGUARANTEED	842.0	164.4	660.4	-	17.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	501.4	93.6	68.2	-	13.6	325.9

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEBRASKA						
TOTAL REVENUE	[1]3 420.1	366.6	816.1	7.8	1 323.9	995.9
GENERAL REVENUE, TOTAL	[1]2 070.1	366.6	508.4	7.8	293.9	983.6
INTERGOVERNMENTAL REVENUE	[1]522.4	88.3	134.9	1.0	38.0	350.4
FROM FEDERAL GOVERNMENT	96.3	15.7	46.0	.9	21.9	11.8
FROM STATE GOVERNMENT	426.1	66.3	69.9	.1	14.2	275.7
GENERAL REVENUE FROM OWN SOURCES	1 547.6	278.3	373.5	6.8	255.8	633.2
TAX REVENUE	910.0	158.7	199.7	6.4	33.0	512.1
PROPERTY TAX	811.6	137.6	123.3	6.4	33.0	511.3
OTHER TAXES	98.4	21.1	76.5	-	-	.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	637.7	119.6	173.8	.4	222.8	121.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 295.9	-	289.0	-	1 006.9	-
EMPLOYEE RETIREMENT REVENUE	54.1	-	18.7	-	23.1	12.3
TOTAL DIRECT EXPENDITURE	3 367.7	338.7	757.6	7.9	1 289.1	974.4
DIRECT GENERAL EXPENDITURE, TOTAL	1 997.4	338.7	456.7	7.9	223.3	970.7
EDUCATION	956.2	1.7	.1	-	-	954.4
HIGHWAYS	194.4	107.0	79.4	7.2	.8	-
PUBLIC WELFARE	30.0	26.0	4.1	-	-	-
POLICE AND FIRE PROTECTION	116.6	18.9	92.0	-	5.7	-
HEALTH AND HOSPITALS	199.5	56.6	36.1	-	106.9	-
INTEREST ON GENERAL DEBT	72.9	6.5	23.5	-	26.5	16.4
ALL OTHER	427.8	122.2	221.5	.7	83.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 354.7	-	294.8	-	1 060.0	-
EMPLOYEE RETIREMENT EXPENDITURE	15.5	-	6.1	-	5.8	3.7
DEBT OUTSTANDING, TOTAL	4 838.5	83.7	1 094.1	1.1	3 407.1	252.4
LONG-TERM	4 782.2	83.4	1 072.1	1.1	3 374.3	251.4
FULL FAITH AND CREDIT	809.1	12.4	332.2	1.1	212.0	251.4
NONGUARANTEED	3 973.2	71.0	739.9	-	3 162.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 120.7	148.7	224.3	1.4	184.9	561.3
NEVADA						
TOTAL REVENUE	[1]1 469.9	724.0	286.5	-	59.1	447.6
GENERAL REVENUE, TOTAL	[1]1 405.7	682.2	268.1	-	55.1	447.6
INTERGOVERNMENTAL REVENUE	[1]555.8	162.3	121.1	-	18.1	301.7
FROM FEDERAL GOVERNMENT	50.0	26.5	9.2	-	10.5	3.8
FROM STATE GOVERNMENT	505.8	114.9	87.5	-	5.6	297.8
GENERAL REVENUE FROM OWN SOURCES	849.9	519.9	147.1	-	37.1	145.9
TAX REVENUE	371.8	181.1	62.4	-	6.0	122.4
PROPERTY TAX	239.3	90.9	21.2	-	6.0	121.3
OTHER TAXES	132.5	90.2	41.2	-	-	1.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	478.1	338.8	84.7	-	31.1	23.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	64.2	41.8	18.4	-	4.0	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	1 564.0	831.7	249.5	-	68.3	414.5
DIRECT GENERAL EXPENDITURE, TOTAL	1 474.0	766.3	228.5	-	64.7	414.5
EDUCATION	400.4	-	-	-	-	400.4
HIGHWAYS	77.7	54.0	23.4	-	.3	-
PUBLIC WELFARE	15.7	15.6	.1	-	-	-
POLICE AND FIRE PROTECTION	160.8	91.8	61.4	-	7.6	-
HEALTH AND HOSPITALS	192.3	177.2	15.0	-	-	-
INTEREST ON GENERAL DEBT	105.2	67.4	11.2	-	12.5	14.1
ALL OTHER	521.9	360.3	117.4	-	44.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	90.0	65.4	21.0	-	3.6	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	1 453.9	890.6	176.3	-	176.8	210.2
LONG-TERM	1 446.7	890.6	175.4	-	170.6	210.0
FULL FAITH AND CREDIT	688.4	346.1	121.2	-	11.1	210.0
NONGUARANTEED	758.3	544.6	54.2	-	159.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	699.8	290.5	116.3	-	16.7	276.3

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	Schools districts
NEW HAMPSHIRE						
TOTAL REVENUE	[1]941.0	94.5	282.4	205.1	25.2	338.3
GENERAL REVENUE, TOTAL	[1]919.8	94.5	274.1	193.1	24.3	338.3
INTERGOVERNMENTAL REVENUE	[1]175.9	32.6	61.9	42.1	14.3	29.7
FROM FEDERAL GOVERNMENT	54.3	2.9	27.5	13.3	10.4	.2
FROM STATE GOVERNMENT	121.6	29.4	34.2	28.4	.3	29.2
GENERAL REVENUE FROM OWN SOURCES	743.9	61.9	212.2	151.0	10.0	308.7
TAX REVENUE	643.7	42.5	184.1	123.0	2.3	291.8
PROPERTY TAX	634.5	42.5	179.9	118.0	2.3	291.8
OTHER TAXES	9.2	-	4.2	5.0	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	100.1	19.4	28.1	28.0	7.7	16.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	20.9	-	7.9	12.0	.9	-
EMPLOYEE RETIREMENT REVENUE	.4	-	.4	-	-	-
TOTAL DIRECT EXPENDITURE	936.3	79.0	315.2	181.4	41.3	319.4
DIRECT GENERAL EXPENDITURE, TOTAL	905.5	79.0	301.6	166.2	39.4	319.4
EDUCATION	421.3	-	106.8	-	-	314.5
HIGHWAYS	84.5	-	40.6	42.5	1.4	-
PUBLIC WELFARE	46.6	40.4	3.5	2.6	-	-
POLICE AND FIRE PROTECTION	84.8	4.1	41.3	38.8	.6	-
HEALTH AND HOSPITALS	4.3	.2	1.6	2.4	-	-
INTEREST ON GENERAL DEBT	34.3	3.6	13.6	8.6	3.6	4.9
ALL OTHER	229.8	30.7	94.0	71.3	33.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	30.5	-	13.3	15.3	1.9	-
EMPLOYEE RETIREMENT EXPENDITURE	.3	-	.3	-	-	-
DEBT OUTSTANDING, TOTAL	485.9	33.1	208.0	93.2	81.4	70.3
LONG-TERM	432.4	33.1	177.6	93.2	58.3	70.3
FULL FAITH AND CREDIT	374.4	33.1	173.8	81.1	16.1	70.3
NONGUARANTEED	58.0	-	3.8	12.1	42.2	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	416.4	36.2	138.9	59.5	4.1	177.7
NEW JERSEY						
TOTAL REVENUE	[1]11 146.6	2 534.1	2 654.7	1 268.4	865.4	3 964.6
GENERAL REVENUE, TOTAL	[1]10 344.0	2 531.9	2 464.2	1 224.2	799.8	3 964.6
INTERGOVERNMENTAL REVENUE	[1]4 187.2	965.3	1 111.3	485.3	347.9	1 418.0
FROM FEDERAL GOVERNMENT	466.7	129.2	75.9	30.4	221.6	9.6
FROM STATE GOVERNMENT	3 720.4	822.5	1 016.8	450.8	26.0	1 404.4
GENERAL REVENUE FROM OWN SOURCES	6 656.9	1 566.6	1 352.9	738.9	451.9	2 546.6
TAX REVENUE	5 164.6	1 192.6	1 025.1	541.6	14.6	2 390.8
PROPERTY TAX	5 065.4	1 178.1	977.2	504.7	14.6	2 390.8
OTHER TAXES	99.3	14.4	47.9	36.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 492.2	374.0	327.7	197.3	437.3	155.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	296.7	-	186.9	44.1	65.6	-
EMPLOYEE RETIREMENT REVENUE	5.8	2.2	3.6	-	-	-
TOTAL DIRECT EXPENDITURE	11 013.3	2 530.6	2 640.2	1 227.4	871.5	3 743.6
DIRECT GENERAL EXPENDITURE, TOTAL	10 701.7	2 521.9	2 458.8	1 179.1	798.4	3 743.6
EDUCATION	4 841.4	447.7	638.3	81.7	-	3 673.7
HIGHWAYS	444.9	114.8	132.3	157.9	39.9	-
PUBLIC WELFARE	797.8	738.3	52.9	6.6	-	-
POLICE AND FIRE PROTECTION	878.5	43.1	540.4	277.9	17.1	-
HEALTH AND HOSPITALS	345.6	232.4	96.7	16.5	-	-
INTEREST ON GENERAL DEBT	493.3	75.8	102.5	38.2	176.7	69.9
ALL OTHER	2 900.2	869.7	895.7	570.4	564.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	293.4	-	172.0	48.3	73.1	-
EMPLOYEE RETIREMENT EXPENDITURE	18.2	8.8	9.4	-	-	-
DEBT OUTSTANDING, TOTAL	8 130.7	1 076.3	1 540.4	1 160.2	3 409.5	944.3
LONG-TERM	6 409.9	857.9	1 230.7	783.0	2 637.1	901.3
FULL FAITH AND CREDIT	3 961.2	857.5	1 134.8	727.3	340.3	901.3
NONGUARANTEED	2 448.7	.3	95.9	55.7	2 296.8	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	5 145.9	963.8	1 162.3	509.1	139.5	2 371.2

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW MEXICO						
TOTAL REVENUE	[1]2 517.3	259.2	1 362.2	-	25.8	879.9
GENERAL REVENUE, TOTAL	[1]2 371.2	250.2	1 225.2	-	25.7	879.9
INTERGOVERNMENTAL REVENUE	[1]1 097.1	76.9	262.8	-	7.6	759.7
FROM FEDERAL GOVERNMENT	156.4	32.1	77.2	-	6.7	40.4
FROM STATE GOVERNMENT	940.7	42.9	178.5	-	.1	719.3
GENERAL REVENUE FROM OWN SOURCES	1 274.1	173.4	962.4	-	18.1	120.2
TAX REVENUE	322.4	105.8	140.1	-	5.4	71.2
PROPERTY TAX	196.3	75.9	43.8	-	5.4	71.2
OTHER TAXES	126.2	29.9	96.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	951.7	67.6	822.4	-	12.7	49.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	146.0	8.9	136.9	-	.1	-
EMPLOYEE RETIREMENT REVENUE	.1	-	.1	-	-	-
TOTAL DIRECT EXPENDITURE	1 961.7	221.8	819.8	-	21.5	898.6
DIRECT GENERAL EXPENDITURE, TOTAL	1 806.7	211.9	674.8	-	21.4	898.6
EDUCATION	884.2	-	-	-	-	884.2
HIGHWAYS	101.9	39.4	62.6	-	-	-
PUBLIC WELFARE	9.1	8.5	.6	-	-	-
POLICE AND FIRE PROTECTION	134.4	27.9	106.5	-	-	-
HEALTH AND HOSPITALS	89.4	45.6	43.8	-	-	-
INTEREST ON GENERAL DEBT	180.3	5.7	159.1	-	1.0	14.4
ALL OTHER	407.5	84.8	302.2	-	20.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	155.0	9.9	145.0	-	.1	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	2 622.7	83.3	2 306.0	-	42.8	190.5
LONG-TERM	2 604.1	83.3	2 289.4	-	42.8	190.5
FULL FAITH AND CREDIT	487.7	58.8	226.4	-	11.9	190.5
NONGUARANTEED	2 116.4	24.5	2 063.0	-	30.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	790.4	71.0	229.1	-	6.4	483.8
NEW YORK						
TOTAL REVENUE	[1]43 922.4	6 963.0	26 885.6	1 862.7	1 096.7	7 653.0
GENERAL REVENUE, TOTAL	[1]40 385.0	6 871.0	23 548.3	1 776.2	1 075.0	7 653.0
INTERGOVERNMENTAL REVENUE	[1]15 325.4	2 487.5	9 564.9	447.9	61.1	3 302.6
FROM FEDERAL GOVERNMENT	2 275.0	397.0	1 762.4	140.7	18.3	6.7
FROM STATE GOVERNMENT	13 050.4	2 057.6	7 487.6	173.7	38.7	3 292.8
GENERAL REVENUE FROM OWN SOURCES	25 059.6	4 383.5	13 983.4	1 328.4	1 013.9	4 350.4
TAX REVENUE	18 959.5	3 124.4	10 747.2	1 016.8	110.2	3 961.0
PROPERTY TAX	11 519.6	1 602.9	4 964.5	957.8	110.2	3 884.2
OTHER TAXES	7 439.9	1 521.5	5 782.7	59.0	-	76.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	6 100.1	1 259.1	3 236.2	311.6	903.7	389.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 772.2	92.0	1 572.1	86.5	21.7	-
EMPLOYEE RETIREMENT REVENUE	1 765.2	-	1 765.2	-	-	-
TOTAL DIRECT EXPENDITURE	41 135.5	6 080.6	24 351.4	1 817.2	1 159.4	7 726.9
DIRECT GENERAL EXPENDITURE, TOTAL	36 166.5	5 964.3	19 750.1	1 684.1	1 041.2	7 726.9
EDUCATION	12 605.9	521.0	4 524.5	-	-	7 560.4
HIGHWAYS	1 710.1	394.5	686.2	482.8	144.5	-
PUBLIC WELFARE	5 020.5	1 556.5	3 462.3	1.8	-	-
POLICE AND FIRE PROTECTION	2 837.7	507.8	2 067.4	149.6	112.8	-
HEALTH AND HOSPITALS	2 751.3	765.8	1 944.7	36.0	4.7	-
INTEREST ON GENERAL DEBT	1 574.2	429.5	756.5	117.2	104.5	166.5
ALL OTHER	9 666.8	1 787.1	6 308.4	896.6	674.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	3 051.0	116.3	2 683.4	133.1	118.2	-
EMPLOYEE RETIREMENT EXPENDITURE	1 917.9	-	1 917.9	-	-	-
DEBT OUTSTANDING, TOTAL	27 641.5	6 789.6	14 265.9	2 001.1	2 354.4	2 230.6
LONG-TERM	23 969.2	5 716.6	12 817.9	1 483.3	2 328.7	1 622.7
FULL FAITH AND CREDIT	14 277.0	3 346.1	8 184.3	1 084.1	39.8	1 622.7
NONGUARANTEED	9 692.2	2 370.4	4 633.6	399.2	2 289.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	17 379.6	1 973.2	10 315.8	606.5	349.7	4 134.4

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NORTH CAROLINA						
TOTAL REVENUE	[1]7 032.2	4 654.5	2 156.7	-	398.7	-
GENERAL REVENUE, TOTAL	[1]5 929.9	4 499.0	1 217.7	-	390.9	-
INTERGOVERNMENTAL REVENUE	[1]2 868.5	2 430.7	471.2	-	144.5	-
FROM FEDERAL GOVERNMENT	410.8	154.3	170.0	-	86.5	-
FROM STATE GOVERNMENT	2 457.7	2 258.5	196.6	-	2.6	-
GENERAL REVENUE FROM OWN SOURCES	3 061.3	2 068.3	746.5	-	246.5	-
TAX REVENUE	1 695.6	1 286.5	407.8	-	1.3	-
PROPERTY TAX	1 337.7	951.8	384.6	-	1.3	-
OTHER TAXES	357.9	334.7	23.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 365.7	781.8	338.7	-	245.2	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 095.8	155.5	932.6	-	7.8	-
EMPLOYEE RETIREMENT REVENUE	6.5	-	6.5	-	-	-
TOTAL DIRECT EXPENDITURE	6 970.8	4 346.3	2 021.6	-	602.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 577.5	4 181.2	1 066.3	-	330.0	-
EDUCATION	2 881.2	2 881.2	-	-	-	-
HIGHWAYS	126.7	.2	126.6	-	-	-
PUBLIC WELFARE	200.1	199.6	.6	-	-	-
POLICE AND FIRE PROTECTION	392.0	113.5	278.4	-	-	-
HEALTH AND HOSPITALS	542.0	381.7	17.9	-	142.4	-
INTEREST ON GENERAL DEBT	217.9	158.3	21.5	-	38.1	-
ALL OTHER	1 217.6	446.8	621.3	-	149.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 390.7	165.0	952.8	-	272.9	-
EMPLOYEE RETIREMENT EXPENDITURE	2.6	-	2.6	-	-	-
DEBT OUTSTANDING, TOTAL	5 915.0	2 597.4	959.0	-	2 358.5	-
LONG-TERM	5 447.1	2 579.2	957.1	-	1 910.8	-
FULL FAITH AND CREDIT	1 785.7	818.5	896.0	-	71.2	-
NONGUARANTEED	3 661.3	1 760.7	61.1	-	1 839.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	2 931.4	2 264.0	581.3	-	86.1	-
NORTH DAKOTA						
TOTAL REVENUE	[1]838.7	171.3	219.4	16.4	34.2	415.2
GENERAL REVENUE, TOTAL	[1]801.3	171.3	182.2	16.4	34.2	415.2
INTERGOVERNMENTAL REVENUE	[1]389.8	75.9	55.5	7.1	12.9	256.4
FROM FEDERAL GOVERNMENT	60.5	14.0	24.0	1.7	9.4	11.4
FROM STATE GOVERNMENT	329.3	57.2	30.5	5.4	1.9	234.2
GENERAL REVENUE FROM OWN SOURCES	411.5	95.4	126.8	9.3	21.3	158.8
TAX REVENUE	231.0	59.0	38.1	8.6	9.8	115.5
PROPERTY TAX	222.4	56.3	32.2	8.6	9.8	115.5
OTHER TAXES	8.6	2.7	5.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	180.5	36.4	88.7	.6	11.5	43.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	33.2	-	33.1	-	-	-
EMPLOYEE RETIREMENT REVENUE	4.2	-	4.2	-	-	-
TOTAL DIRECT EXPENDITURE	796.6	141.7	207.3	12.7	39.6	395.2
DIRECT GENERAL EXPENDITURE, TOTAL	755.8	141.7	166.6	12.7	39.6	395.2
EDUCATION	392.9	.7	-	-	-	392.2
HIGHWAYS	91.9	56.1	24.6	11.2	-	-
PUBLIC WELFARE	16.7	16.6	-	-	-	-
POLICE AND FIRE PROTECTION	39.6	8.7	27.9	.1	2.9	-
HEALTH AND HOSPITALS	4.8	2.5	2.3	-	-	-
INTEREST ON GENERAL DEBT	41.9	8.8	24.0	-	6.1	3.0
ALL OTHER	168.1	48.3	87.8	1.4	30.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	39.2	-	39.1	.1	-	-
EMPLOYEE RETIREMENT EXPENDITURE	1.6	-	1.6	-	-	-
DEBT OUTSTANDING, TOTAL	711.5	141.6	393.1	1.7	128.8	46.4
LONG-TERM	698.3	140.9	392.3	1.7	118.5	45.1
FULL FAITH AND CREDIT	227.1	4.6	170.9	1.7	4.7	45.1
NONGUARANTEED	471.4	136.2	221.4	-	113.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	345.2	54.1	54.0	.1	7.0	228.0

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OHIO						
TOTAL REVENUE	[1]14 412.0	3 376.4	4 155.7	300.7	854.6	5 882.8
GENERAL REVENUE, TOTAL	[1]13 534.2	3 338.6	3 395.1	300.7	772.4	5 882.8
INTERGOVERNMENTAL REVENUE	[1]5 367.0	1 508.8	808.0	96.4	302.4	2 809.7
FROM FEDERAL GOVERNMENT	871.8	161.0	426.1	18.5	244.2	22.0
FROM STATE GOVERNMENT	4 495.2	1 285.7	337.2	75.7	18.4	2 778.2
GENERAL REVENUE FROM OWN SOURCES	8 167.3	1 829.8	2 590.1	204.3	470.0	3 073.1
TAX REVENUE	5 412.6	820.3	1 579.2	177.9	203.3	2 631.9
PROPERTY TAX	3 878.4	605.7	366.9	158.9	114.9	2 631.9
OTHER TAXES	1 534.2	214.6	1 212.3	19.0	88.3	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 754.7	1 009.5	1 010.9	26.4	266.7	441.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	816.0	37.8	695.9	-	82.3	-
EMPLOYEE RETIREMENT REVENUE	61.8	-	61.8	-	-	-
TOTAL DIRECT EXPENDITURE	13 859.4	3 149.0	3 943.8	254.1	846.6	5 665.9
DIRECT GENERAL EXPENDITURE, TOTAL	12 783.5	3 108.1	3 198.7	254.1	556.7	5 665.9
EDUCATION	5 647.1	53.7	-	-	-	5 593.4
HIGHWAYS	693.5	252.6	345.1	95.3	.6	-
PUBLIC WELFARE	854.3	854.1	.2	-	-	-
POLICE AND FIRE PROTECTION	1 095.6	105.0	908.7	81.7	.2	-
HEALTH AND HOSPITALS	1 003.7	780.0	164.0	.1	59.6	-
INTEREST ON GENERAL DEBT	504.9	166.1	203.9	.8	61.5	72.5
ALL OTHER	2 984.4	896.6	1 576.8	76.2	434.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 051.9	40.9	721.2	-	289.9	-
EMPLOYEE RETIREMENT EXPENDITURE	23.9	-	23.9	-	-	-
DEBT OUTSTANDING, TOTAL	8 495.1	2 457.7	3 701.4	13.4	1 347.1	975.6
LONG-TERM	7 126.1	2 243.3	3 152.5	12.1	868.2	849.9
FULL FAITH AND CREDIT	3 014.6	339.9	1 591.7	8.2	224.9	849.9
NONGUARANTEED	4 111.5	1 903.4	1 560.8	3.9	643.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	6 706.9	1 157.4	1 473.8	87.8	255.7	3 732.2
OKLAHOMA						
TOTAL REVENUE	[1]3 869.5	540.9	1 636.7	-	88.4	1 659.0
GENERAL REVENUE, TOTAL	[1]3 517.0	537.8	1 305.6	-	70.1	1 659.0
INTERGOVERNMENTAL REVENUE	[1]1 450.3	176.2	154.9	-	46.6	1 128.0
FROM FEDERAL GOVERNMENT	210.1	16.6	115.9	-	42.9	34.8
FROM STATE GOVERNMENT	1 240.1	150.3	33.7	-	1.1	1 055.0
GENERAL REVENUE FROM OWN SOURCES	2 066.7	361.6	1 150.7	-	23.5	531.0
TAX REVENUE	1 159.3	155.3	539.7	-	-	464.3
PROPERTY TAX	658.3	153.8	48.2	-	-	456.2
OTHER TAXES	501.1	1.5	491.5	-	-	8.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	907.4	206.3	611.0	-	23.5	66.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	337.0	-	318.7	-	18.3	-
EMPLOYEE RETIREMENT REVENUE	15.5	3.1	12.3	-	-	-
TOTAL DIRECT EXPENDITURE	3 958.5	482.1	1 579.9	-	168.2	1 728.4
DIRECT GENERAL EXPENDITURE, TOTAL	3 527.7	479.4	1 173.8	-	146.1	1 728.4
EDUCATION	1 706.2	2.3	-	-	-	1 703.9
HIGHWAYS	236.1	135.9	100.2	-	-	-
PUBLIC WELFARE	5.6	3.0	2.6	-	-	-
POLICE AND FIRE PROTECTION	246.6	24.1	222.5	-	-	-
HEALTH AND HOSPITALS	334.1	124.2	209.9	-	-	-
INTEREST ON GENERAL DEBT	211.6	59.3	107.5	-	20.3	24.5
ALL OTHER	787.6	130.6	531.1	-	125.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	423.3	-	401.3	-	22.0	-
EMPLOYEE RETIREMENT EXPENDITURE	7.4	2.6	4.8	-	-	-
DEBT OUTSTANDING, TOTAL	4 107.5	835.1	2 420.9	-	496.6	355.0
LONG-TERM	3 614.1	835.1	2 025.9	-	398.1	355.0
FULL FAITH AND CREDIT	1 000.5	76.6	462.6	-	106.2	355.0
NONGUARANTEED	2 613.6	758.4	1 563.2	-	291.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 792.2	183.7	529.2	-	10.4	1 069.0

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OREGON						
TOTAL REVENUE	[1]4 269.7	664.1	1 029.1	-	657.7	2 005.7
GENERAL REVENUE, TOTAL	[1]3 915.5	663.7	796.8	-	536.2	2 005.7
INTERGOVERNMENTAL REVENUE	[1]1 414.6	338.8	213.6	-	142.2	807.0
FROM FEDERAL GOVERNMENT	353.9	91.9	110.7	-	115.5	35.8
FROM STATE GOVERNMENT	1 060.8	234.5	73.0	-	16.8	736.4
GENERAL REVENUE FROM OWN SOURCES	2 500.9	324.9	583.2	-	394.1	1 198.6
TAX REVENUE	1 681.0	190.0	311.0	-	161.9	1 018.0
PROPERTY TAX	1 526.0	159.0	233.0	-	116.0	1 018.0
OTHER TAXES	154.9	31.0	78.0	-	46.0	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	819.9	135.0	272.2	-	232.1	180.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	351.1	.4	229.2	-	121.5	-
EMPLOYEE RETIREMENT REVENUE	3.2	-	3.2	-	-	-
TOTAL DIRECT EXPENDITURE	4 227.2	605.3	1 026.9	-	696.7	1 898.3
DIRECT GENERAL EXPENDITURE, TOTAL	3 652.5	604.8	754.7	-	394.7	1 898.3
EDUCATION	1 868.9	-	-	-	-	1 868.9
HIGHWAYS	184.0	108.0	74.9	-	1.1	-
PUBLIC WELFARE	20.2	20.2	-	-	-	-
POLICE AND FIRE PROTECTION	318.2	47.3	200.6	-	70.3	-
HEALTH AND HOSPITALS	173.5	79.7	25.6	-	68.3	-
INTEREST ON GENERAL DEBT	134.1	16.7	48.3	-	39.6	29.4
ALL OTHER	953.7	332.9	405.4	-	215.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	555.1	.5	252.7	-	301.9	-
EMPLOYEE RETIREMENT EXPENDITURE	19.5	-	19.5	-	-	-
DEBT OUTSTANDING, TOTAL	2 858.5	214.0	1 304.3	-	917.7	422.6
LONG-TERM	2 777.1	203.9	1 290.7	-	859.9	422.6
FULL FAITH AND CREDIT	1 160.7	108.5	301.4	-	328.2	422.6
NONGUARANTEED	1 616.4	95.4	989.4	-	531.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	1 877.4	245.6	344.8	-	200.3	1 086.7
PENNSYLVANIA						
TOTAL REVENUE	[1]15 652.3	1 870.3	4 192.8	818.2	2 498.0	6 701.5
GENERAL REVENUE, TOTAL	[1]14 135.4	1 745.9	3 256.5	798.6	2 061.4	6 701.5
INTERGOVERNMENTAL REVENUE	[1]5 276.3	798.2	740.5	172.9	982.8	3 010.4
FROM FEDERAL GOVERNMENT	1 023.9	117.4	355.5	62.2	398.3	90.5
FROM STATE GOVERNMENT	4 252.4	676.1	334.8	99.4	222.2	2 919.9
GENERAL REVENUE FROM OWN SOURCES	8 859.1	947.7	2 516.0	625.7	1 078.6	3 691.1
TAX REVENUE	5 973.1	614.3	1 836.5	430.6	.6	3 091.1
PROPERTY TAX	3 921.0	605.8	692.3	203.4	.6	2 418.9
OTHER TAXES	2 052.1	8.6	1 144.2	227.2	-	672.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 886.1	333.3	679.6	195.1	1 078.0	600.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 208.9	-	765.1	7.4	436.4	-
EMPLOYEE RETIREMENT REVENUE	308.0	124.4	171.2	12.1	.2	-
TOTAL DIRECT EXPENDITURE	14 672.4	1 757.5	3 853.4	741.0	2 359.3	5 961.2
DIRECT GENERAL EXPENDITURE, TOTAL	12 760.6	1 710.0	2 951.5	730.8	1 407.1	5 961.2
EDUCATION	5 844.4	1.8	7.0	-	13.9	5 821.7
HIGHWAYS	549.0	50.8	245.5	242.2	10.4	-
PUBLIC WELFARE	517.5	433.1	84.3	-	-	-
POLICE AND FIRE PROTECTION	822.1	14.5	646.6	161.0	-	-
HEALTH AND HOSPITALS	581.7	306.0	143.3	3.0	129.4	-
INTEREST ON GENERAL DEBT	1 067.7	67.8	194.0	13.7	652.6	139.5
ALL OTHER	3 378.2	835.8	1 630.8	310.9	600.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 668.1	-	708.2	7.8	952.1	-
EMPLOYEE RETIREMENT EXPENDITURE	243.8	47.4	193.7	2.5	.1	-
DEBT OUTSTANDING, TOTAL	17 520.7	930.6	3 027.0	204.4	11 431.6	1 927.1
LONG-TERM	16 890.0	921.7	2 995.8	203.8	10 911.7	1 856.9
FULL FAITH AND CREDIT	4 728.8	836.1	1 605.6	197.8	232.4	1 856.9
NONGUARANTEED	12 161.2	85.6	1 390.2	6.1	10 679.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	6 576.9	694.0	1 364.2	281.0	495.2	3 742.5

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
RHODE ISLAND						
TOTAL REVENUE	[1] 1 010.3	-	597.2	368.4	42.9	16.3
GENERAL REVENUE, TOTAL	[1] 963.2	-	558.8	363.0	39.7	16.3
INTERGOVERNMENTAL REVENUE	[1] 339.1	-	208.6	111.9	16.9	16.2
FROM FEDERAL GOVERNMENT	84.7	-	55.6	12.7	16.4	-
FROM STATE GOVERNMENT	254.4	-	151.8	96.1	-	6.5
GENERAL REVENUE FROM OWN SOURCES	624.1	-	350.1	251.0	22.8	.1
TAX REVENUE	539.7	-	306.7	229.1	3.8	-
PROPERTY TAX	533.7	-	303.1	226.7	3.8	-
OTHER TAXES	6.0	-	3.6	2.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	84.5	-	43.4	22.0	19.0	.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	30.6	-	22.8	4.6	3.2	-
EMPLOYEE RETIREMENT REVENUE	16.6	-	15.7	.9	-	-
TOTAL DIRECT EXPENDITURE	958.5	-	554.6	346.1	43.6	14.2
DIRECT GENERAL EXPENDITURE, TOTAL	908.4	-	514.1	340.8	39.4	14.2
EDUCATION	469.3	-	242.3	212.8	-	14.1
HIGHWAYS	41.8	-	23.4	18.5	-	-
PUBLIC WELFARE	24.9	-	20.7	4.2	-	-
POLICE AND FIRE PROTECTION	127.6	-	87.7	34.0	5.9	-
HEALTH AND HOSPITALS	1.3	-	.5	.8	-	-
INTEREST ON GENERAL DEBT	36.0	-	17.6	11.4	6.9	-
ALL OTHER	207.5	-	121.8	59.2	26.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	31.1	-	21.9	5.0	4.2	-
EMPLOYEE RETIREMENT EXPENDITURE	19.0	-	18.6	.4	-	-
DEBT OUTSTANDING, TOTAL	631.8	-	331.8	168.6	130.9	.5
LONG-TERM	476.3	-	237.7	143.3	94.9	.5
FULL FAITH AND CREDIT	413.7	-	233.6	142.8	36.8	.5
NONGUARANTEED	62.6	-	4.1	.5	58.0	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES [2]	493.2	-	287.2	190.8	6.7	8.6
SOUTH CAROLINA						
TOTAL REVENUE	[1] 3 016.0	815.0	646.7	-	201.5	1 360.6
GENERAL REVENUE, TOTAL	[1] 2 693.9	812.7	382.0	-	146.4	1 360.6
INTERGOVERNMENTAL REVENUE	[1] 1 080.3	176.3	102.7	-	46.6	762.6
FROM FEDERAL GOVERNMENT	192.1	64.5	76.5	-	41.2	9.9
FROM STATE GOVERNMENT	888.3	110.6	21.6	-	3.5	752.5
GENERAL REVENUE FROM OWN SOURCES	1 613.5	636.4	279.3	-	99.8	598.0
TAX REVENUE	850.8	199.0	166.6	-	20.8	464.4
PROPERTY TAX	783.3	189.0	110.6	-	20.8	462.8
OTHER TAXES	67.5	9.9	56.0	-	-	1.6
CHARGES AND MISCELLANEOUS GENERAL REVENUE	762.7	437.4	112.8	-	79.0	133.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	319.0	2.3	261.5	-	55.2	-
EMPLOYEE RETIREMENT REVENUE	3.2	-	3.2	-	-	-
TOTAL DIRECT EXPENDITURE	2 956.7	749.1	626.7	-	200.4	1 380.5
DIRECT GENERAL EXPENDITURE, TOTAL	2 622.1	746.6	360.7	-	134.3	1 380.5
EDUCATION	1 322.8	-	-	-	-	1 322.8
HIGHWAYS	73.5	40.9	32.5	-	-	-
PUBLIC WELFARE	11.1	11.1	-	-	-	-
POLICE AND FIRE PROTECTION	173.0	57.4	108.5	-	7.1	-
HEALTH AND HOSPITALS	339.6	320.5	.9	-	18.1	-
INTEREST ON GENERAL DEBT	141.6	64.9	5.8	-	13.2	57.7
ALL OTHER	560.5	251.6	212.9	-	95.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	332.8	2.5	264.1	-	66.1	-
EMPLOYEE RETIREMENT EXPENDITURE	1.8	-	1.8	-	-	-
DEBT OUTSTANDING, TOTAL	2 562.9	1 019.4	428.3	-	329.4	785.8
LONG-TERM	2 490.2	1 011.5	408.5	-	284.5	785.8
FULL FAITH AND CREDIT	1 122.7	233.9	55.9	-	47.1	785.8
NONGUARANTEED	1 367.5	777.6	352.5	-	237.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES [2]	1 337.9	295.1	180.7	-	37.4	824.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
SOUTH DAKOTA						
TOTAL REVENUE	[1]929.9	117.5	255.9	11.8	187.1	368.8
GENERAL REVENUE, TOTAL	[1]829.9	117.5	177.7	11.8	165.2	368.8
INTERGOVERNMENTAL REVENUE	[1]226.8	31.1	40.6	2.3	12.3	151.6
FROM FEDERAL GOVERNMENT	71.0	9.5	27.2	1.0	11.7	21.6
FROM STATE GOVERNMENT	155.8	19.8	11.6	1.1	.3	123.0
GENERAL REVENUE FROM OWN SOURCES	603.0	86.3	137.1	9.4	152.9	217.2
TAX REVENUE	332.0	63.8	74.4	9.3	2.5	181.9
PROPERTY TAX	286.9	56.4	41.7	6.3	2.5	179.9
OTHER TAXES	45.1	7.4	32.7	3.0	-	1.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	271.0	22.5	62.6	.1	150.4	35.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	96.5	-	74.6	-	21.8	-
EMPLOYEE RETIREMENT REVENUE	3.6	-	3.6	-	-	-
TOTAL DIRECT EXPENDITURE	769.3	117.6	243.7	10.1	46.2	351.7
DIRECT GENERAL EXPENDITURE, TOTAL	671.2	117.6	171.7	10.1	20.1	351.7
EDUCATION	349.5	-	-	-	-	349.5
HIGHWAYS	85.5	48.8	27.7	9.0	-	-
PUBLIC WELFARE	5.6	5.1	.5	-	-	-
POLICE AND FIRE PROTECTION	39.1	10.2	28.5	.5	-	-
HEALTH AND HOSPITALS	19.5	8.7	10.8	-	-	-
INTEREST ON GENERAL DEBT	16.7	2.5	6.3	-	5.8	2.2
ALL OTHER	155.3	42.3	97.9	.7	14.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	96.7	-	70.7	-	26.1	-
EMPLOYEE RETIREMENT EXPENDITURE	1.4	-	1.4	-	-	-
DEBT OUTSTANDING, TOTAL	491.9	42.1	148.2	.5	265.8	35.2
LONG-TERM	463.6	42.1	147.6	.5	239.7	33.7
FULL FAITH AND CREDIT	111.2	2.2	68.7	.5	6.2	33.7
NONGUARANTEED	352.4	40.0	78.9	-	233.5	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	324.6	45.0	73.4	.1	2.8	203.3
TENNESSEE						
TOTAL REVENUE	[1]7 040.0	2 402.8	4 632.2	-	322.5	33.3
GENERAL REVENUE, TOTAL	[1]4 376.9	2 345.0	2 143.9	-	205.4	33.3
INTERGOVERNMENTAL REVENUE	[1]1 473.2	694.9	1 000.3	-	98.5	30.4
FROM FEDERAL GOVERNMENT	382.8	56.5	250.8	-	75.5	-
FROM STATE GOVERNMENT	1 090.4	622.3	441.2	-	9.5	17.4
GENERAL REVENUE FROM OWN SOURCES	2 903.7	1 650.2	1 143.7	-	107.0	2.9
TAX REVENUE	1 630.4	967.5	662.8	-	-	-
PROPERTY TAX	1 003.4	597.8	405.6	-	-	-
OTHER TAXES	627.0	369.7	257.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 273.2	682.6	480.8	-	106.9	2.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	2 527.5	40.5	2 370.0	-	117.1	-
EMPLOYEE RETIREMENT REVENUE	135.6	17.3	118.3	-	-	-
TOTAL DIRECT EXPENDITURE	6 731.7	2 074.2	4 299.6	-	323.5	34.4
DIRECT GENERAL EXPENDITURE, TOTAL	4 134.2	2 019.1	1 874.8	-	207.9	34.4
EDUCATION	1 616.2	903.1	680.1	-	-	33.0
HIGHWAYS	243.9	136.9	107.0	-	-	-
PUBLIC WELFARE	49.7	32.5	17.2	-	-	-
POLICE AND FIRE PROTECTION	322.6	56.8	265.8	-	-	-
HEALTH AND HOSPITALS	606.5	489.5	116.9	-	-	-
INTEREST ON GENERAL DEBT	287.5	149.8	91.2	-	45.2	1.3
ALL OTHER	1 009.7	250.5	596.5	-	162.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 512.8	46.7	2 350.4	-	115.6	-
EMPLOYEE RETIREMENT EXPENDITURE	82.8	8.4	74.4	-	-	-
DEBT OUTSTANDING, TOTAL	5 556.8	2 100.1	2 564.8	-	869.8	22.0
LONG-TERM	5 161.9	1 973.7	2 387.5	-	778.7	22.0
FULL FAITH AND CREDIT	2 422.2	1 141.2	1 136.0	-	123.1	22.0
NONGUARANTEED	2 739.7	832.6	1 251.5	-	655.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	2 247.9	977.6	1 205.2	-	44.0	21.0

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
TEXAS						
TOTAL REVENUE	[3]23 010.6	2 943.0	7 923.0	-	2 698.5	9 623.5
GENERAL REVENUE, TOTAL	[1]19 864.1	2 942.5	5 256.7	-	2 218.9	9 623.5
INTERGOVERNMENTAL REVENUE	[1]6 280.4	338.4	618.6	-	446.7	5 054.1
FROM FEDERAL GOVERNMENT	929.2	118.7	513.8	-	184.1	112.6
FROM STATE GOVERNMENT	5 351.2	165.8	78.2	-	194.7	4 912.4
GENERAL REVENUE FROM OWN SOURCES	13 583.7	2 604.1	4 638.1	-	1 772.2	4 569.3
TAX REVENUE	8 004.7	1 581.7	2 538.1	-	195.3	3 689.6
PROPERTY TAX	6 681.0	1 453.4	1 367.5	-	170.5	3 689.6
OTHER TAXES	1 323.7	128.3	1 170.7	-	24.8	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	5 579.0	1 022.4	2 100.0	-	1 576.9	879.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	2 900.8	.6	2 420.8	-	479.3	-
EMPLOYEE RETIREMENT REVENUE	245.7	-	245.4	-	.3	-
TOTAL DIRECT EXPENDITURE	23 415.6	2 805.7	7 984.1	-	2 906.8	9 718.9
DIRECT GENERAL EXPENDITURE, TOTAL	19 318.3	2 805.1	5 113.2	-	1 681.0	9 718.9
EDUCATION	9 400.1	.4	2.9	-	-	9 396.7
HIGHWAYS	1 021.9	437.4	584.5	-	-	-
PUBLIC WELFARE	65.5	49.7	15.9	-	-	-
POLICE AND FIRE PROTECTION	1 389.0	171.2	1 217.1	-	.7	-
HEALTH AND HOSPITALS	1 590.9	811.1	307.6	-	472.2	-
INTEREST ON GENERAL DEBT	1 412.4	199.5	437.1	-	453.5	322.2
ALL OTHER	4 438.4	1 135.8	2 548.1	-	754.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	3 990.1	.6	2 763.7	-	1 225.7	-
EMPLOYEE RETIREMENT EXPENDITURE	107.2	-	107.2	-	.1	-
DEBT OUTSTANDING, TOTAL	32 111.9	3 372.1	12 004.3	-	10 915.4	5 818.1
LONG-TERM	31 766.3	3 360.0	11 951.5	-	10 638.0	5 816.7
FULL FAITH AND CREDIT	12 260.3	1 361.0	3 900.2	-	1 182.4	5 816.7
NONGUARANTEED	19 506.0	1 999.1	8 051.3	-	9 455.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	10 154.3	1 191.3	2 522.6	-	464.4	5 976.0
UTAH						
TOTAL REVENUE	[3]2 351.3	384.3	571.9	-	713.2	916.8
GENERAL REVENUE, TOTAL	[1]1 991.9	384.3	434.4	-	491.2	916.8
INTERGOVERNMENTAL REVENUE	[1]720.3	98.0	88.4	-	229.5	539.3
FROM FEDERAL GOVERNMENT	113.7	38.1	54.5	-	11.9	9.2
FROM STATE GOVERNMENT	606.7	48.5	25.1	-	2.9	530.2
GENERAL REVENUE FROM OWN SOURCES	1 271.5	286.3	346.0	-	261.7	377.5
TAX REVENUE	675.6	167.8	190.2	-	26.8	290.7
PROPERTY TAX	522.3	131.4	73.5	-	26.8	290.7
OTHER TAXES	153.2	36.4	116.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	596.0	118.5	155.8	-	235.0	86.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	359.5	-	137.5	-	222.0	-
EMPLOYEE RETIREMENT REVENUE	-	-	-	-	-	-
TOTAL DIRECT EXPENDITURE	3 056.1	357.2	571.5	-	1 196.8	930.5
DIRECT GENERAL EXPENDITURE, TOTAL	1 763.9	357.0	423.9	-	52.5	930.5
EDUCATION	893.4	-	-	-	-	893.4
HIGHWAYS	101.8	40.2	61.5	-	-	-
PUBLIC WELFARE	6.8	6.8	-	-	-	-
POLICE AND FIRE PROTECTION	136.6	40.0	96.0	-	.5	-
HEALTH AND HOSPITALS	60.9	55.2	2.5	-	3.3	-
INTEREST ON GENERAL DEBT	113.6	38.7	22.0	-	15.8	37.2
ALL OTHER	450.8	176.0	241.9	-	32.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 292.2	.2	147.6	-	1 144.3	-
EMPLOYEE RETIREMENT EXPENDITURE	-	-	-	-	-	-
DEBT OUTSTANDING, TOTAL	5 960.5	688.6	496.8	-	4 287.4	487.8
LONG-TERM	5 618.2	655.1	496.8	-	3 987.4	479.0
FULL FAITH AND CREDIT	701.8	62.9	102.2	-	57.7	479.0
NONGUARANTEED	4 916.4	592.1	394.5	-	3 929.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	842.1	128.1	184.2	-	26.1	503.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
VERMONT						
TOTAL REVENUE	[1]507.4	1.7	106.2	117.6	11.8	273.2
GENERAL REVENUE, TOTAL	[1]447.9	1.7	54.1	113.1	8.9	273.2
INTERGOVERNMENTAL REVENUE	[1]136.7	.2	13.1	34.4	4.0	88.1
FROM FEDERAL GOVERNMENT	27.6	.2	8.4	15.7	3.0	.3
FROM STATE GOVERNMENT	109.2	-	3.2	17.9	.3	87.7
GENERAL REVENUE FROM OWN SOURCES	311.1	1.4	41.0	78.7	4.9	185.1
TAX REVENUE	260.9	1.4	25.8	63.8	.4	169.8
PROPERTY TAX	259.0	1.4	25.0	62.8	.4	169.5
OTHER TAXES	1.9	-	.8	1.0	-	.3
CHARGES AND MISCELLANEOUS GENERAL REVENUE	50.2	.1	15.4	14.9	4.5	15.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	58.0	-	50.6	4.5	2.9	-
EMPLOYEE RETIREMENT REVENUE	1.5	-	1.5	-	-	-
TOTAL DIRECT EXPENDITURE	538.1	1.6	124.8	122.1	13.9	275.7
DIRECT GENERAL EXPENDITURE, TOTAL	451.6	1.6	53.6	114.0	4.8	275.7
EDUCATION	269.3	-	-	-	-	269.3
HIGHWAYS	48.5	-	7.7	40.2	.6	-
PUBLIC WELFARE	.2	-	-	.2	-	-
POLICE AND FIRE PROTECTION	25.7	.3	12.9	12.3	.2	-
HEALTH AND HOSPITALS	2.0	-	.5	1.5	-	-
INTEREST ON GENERAL DEBT	12.7	-	2.4	2.0	1.8	6.4
ALL OTHER	93.2	1.2	30.1	57.8	4.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	85.8	-	70.6	8.1	7.1	-
EMPLOYEE RETIREMENT EXPENDITURE	.7	-	.7	-	-	-
DEBT OUTSTANDING, TOTAL	331.0	.3	134.5	41.9	100.3	54.0
LONG-TERM	302.7	.2	132.8	30.0	89.1	50.6
FULL FAITH AND CREDIT	108.9	.2	34.5	21.8	1.7	50.6
NONGUARANTEED	193.8	-	98.2	8.1	87.4	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	215.6	.7	25.7	30.0	1.8	157.4
VIRGINIA						
TOTAL REVENUE	[1]6 605.6	3 376.8	3 044.4	-	243.7	-
GENERAL REVENUE, TOTAL	[1]5 933.5	3 182.4	2 577.8	-	232.6	-
INTERGOVERNMENTAL REVENUE	[1]2 202.1	1 246.3	976.0	-	39.1	-
FROM FEDERAL GOVERNMENT	314.6	122.0	174.3	-	18.4	-
FROM STATE GOVERNMENT	1 887.5	1 106.2	774.9	-	6.4	-
GENERAL REVENUE FROM OWN SOURCES	3 731.5	1 936.1	1 601.8	-	193.5	-
TAX REVENUE	2 756.2	1 540.7	1 215.5	-	-	-
PROPERTY TAX	1 904.5	1 167.0	737.5	-	-	-
OTHER TAXES	851.7	373.6	478.0	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	975.3	395.5	386.2	-	193.5	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	534.8	99.1	424.6	-	11.1	-
EMPLOYEE RETIREMENT REVENUE	137.3	95.2	42.0	-	-	-
TOTAL DIRECT EXPENDITURE	6 227.2	3 081.5	2 904.1	-	241.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 578.1	2 934.7	2 436.4	-	206.9	-
EDUCATION	2 779.3	1 822.6	956.7	-	-	-
HIGHWAYS	195.8	33.6	155.9	-	6.3	-
PUBLIC WELFARE	248.3	117.8	130.4	-	-	-
POLICE AND FIRE PROTECTION	489.3	208.7	280.6	-	-	-
HEALTH AND HOSPITALS	193.1	52.4	51.2	-	89.5	-
INTEREST ON GENERAL DEBT	237.4	90.7	107.3	-	39.4	-
ALL OTHER	1 435.0	608.9	754.4	-	71.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	593.8	115.6	443.6	-	34.6	-
EMPLOYEE RETIREMENT EXPENDITURE	55.3	31.2	24.1	-	-	-
DEBT OUTSTANDING, TOTAL	4 758.8	1 987.9	2 164.0	-	606.8	-
LONG-TERM	4 634.6	1 969.2	2 063.8	-	601.6	-
FULL FAITH AND CREDIT	2 724.7	1 260.5	1 453.5	-	10.7	-
NONGUARANTEED	1 909.9	708.6	610.3	-	590.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	3 100.3	1 694.8	1 326.3	-	79.2	-

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WASHINGTON						
TOTAL REVENUE	[1]8 308.8	1 166.9	1 936.4	-	2 873.0	2 449.1
GENERAL REVENUE, TOTAL	[1]6 106.3	1 166.0	1 386.2	-	1 221.5	2 449.1
INTERGOVERNMENTAL REVENUE	[1]2 797.2	481.1	330.2	-	199.4	1 903.1
FROM FEDERAL GOVERNMENT	309.1	80.0	107.5	-	101.8	19.7
FROM STATE GOVERNMENT	2 488.2	364.6	198.1	-	43.6	1 881.9
GENERAL REVENUE FROM OWN SOURCES	3 309.0	685.0	1 056.0	-	1 022.1	545.9
TAX REVENUE	1 617.7	428.8	602.7	-	227.4	358.8
PROPERTY TAX	1 025.5	315.2	198.4	-	153.1	358.8
OTHER TAXES	592.2	113.6	404.3	-	74.2	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 691.3	256.1	453.3	-	794.8	187.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	2 136.7	.9	484.3	-	1 651.5	-
EMPLOYEE RETIREMENT REVENUE	65.9	-	65.9	-	-	-
TOTAL DIRECT EXPENDITURE	8 322.6	1 016.7	1 889.9	-	3 016.4	2 399.6
DIRECT GENERAL EXPENDITURE, TOTAL	5 547.2	1 013.3	1 277.9	-	856.4	2 399.6
EDUCATION	2 346.5	.1	-	-	-	2 346.4
HIGHWAYS	371.5	189.4	182.0	-	.1	-
PUBLIC WELFARE	6.9	6.4	.4	-	-	-
POLICE AND FIRE PROTECTION	473.2	92.0	329.5	-	51.7	-
HEALTH AND HOSPITALS	378.7	107.7	18.3	-	252.8	-
INTEREST ON GENERAL DEBT	212.5	32.1	48.2	-	79.0	53.1
ALL OTHER	1 757.8	585.6	699.5	-	472.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 722.0	3.4	558.6	-	2 160.0	-
EMPLOYEE RETIREMENT EXPENDITURE	53.4	-	53.4	-	-	-
DEBT OUTSTANDING, TOTAL	14 735.3	552.4	1 785.2	-	11 603.8	794.0
LONG-TERM	14 635.7	539.1	1 755.4	-	11 548.0	793.2
FULL FAITH AND CREDIT	2 302.4	404.6	592.1	-	512.5	793.2
NONGUARANTEED	12 333.3	134.5	1 163.2	-	11 035.6	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[3]	3 120.9	401.0	717.1	-	496.3	1 506.4
WEST VIRGINIA						
TOTAL REVENUE	[1]1 741.8	299.8	409.6	-	66.7	972.3
GENERAL REVENUE, TOTAL	[1]1 681.8	299.7	364.9	-	51.5	972.3
INTERGOVERNMENTAL REVENUE	[1]805.5	59.5	62.5	-	30.7	659.3
FROM FEDERAL GOVERNMENT	109.6	30.6	53.1	-	23.7	2.2
FROM STATE GOVERNMENT	695.8	28.6	8.2	-	1.9	657.2
GENERAL REVENUE FROM OWN SOURCES	876.3	240.2	302.4	-	20.8	312.9
TAX REVENUE	459.1	89.6	110.1	-	1.0	258.5
PROPERTY TAX	372.1	87.0	25.6	-	1.0	258.5
OTHER TAXES	87.1	2.5	84.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	417.1	150.6	192.3	-	19.8	54.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	53.8	.1	38.5	-	15.2	-
EMPLOYEE RETIREMENT REVENUE	6.2	-	6.2	-	-	-
TOTAL DIRECT EXPENDITURE	1 762.6	292.4	427.5	-	69.6	973.1
DIRECT GENERAL EXPENDITURE, TOTAL	1 675.3	292.0	377.0	-	33.3	973.1
EDUCATION	964.3	-	-	-	-	964.3
HIGHWAYS	29.7	.1	29.7	-	-	-
PUBLIC WELFARE	1.6	1.5	.1	-	-	-
POLICE AND FIRE PROTECTION	85.1	19.0	66.0	-	-	-
HEALTH AND HOSPITALS	145.7	50.4	95.4	-	-	-
INTEREST ON GENERAL DEBT	141.6	92.2	34.9	-	5.8	8.7
ALL OTHER	307.2	128.9	150.8	-	27.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	82.0	.4	45.3	-	36.3	-
EMPLOYEE RETIREMENT EXPENDITURE	5.2	-	5.2	-	-	-
DEBT OUTSTANDING, TOTAL	2 475.7	1 570.9	582.2	-	183.4	139.1
LONG-TERM	2 443.2	1 570.5	568.3	-	165.3	139.1
FULL FAITH AND CREDIT	281.2	34.8	62.7	-	44.6	139.1
NONGUARANTEED	2 162.0	1 535.7	505.6	-	120.7	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[3]	893.2	81.6	141.9	-	15.9	653.7

See footnotes at end of table.

Table 23. Local Government Finances, by State and Type of Government: 1983-84—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WISCONSIN						
TOTAL REVENUE	[1]7 370.7	1 870.0	2 251.4	228.4	166.3	3 023.8
GENERAL REVENUE, TOTAL	[1]6 854.3	1 785.9	1 821.1	226.3	166.3	3 023.8
INTERGOVERNMENTAL REVENUE	[1]3 224.2	828.7	931.4	136.9	102.4	1 394.0
FROM FEDERAL GOVERNMENT	260.4	79.0	130.7	11.1	22.3	17.3
FROM STATE GOVERNMENT	2 963.9	695.4	769.6	119.8	37.1	1 341.8
GENERAL REVENUE FROM OWN SOURCES	3 630.0	957.2	889.7	89.4	64.0	1 629.7
TAX REVENUE	2 298.3	406.5	446.9	58.9	26.8	1 359.3
PROPERTY TAX	2 260.9	402.2	418.3	54.3	26.8	1 359.3
OTHER TAXES	37.4	4.3	28.5	4.6	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 331.7	550.7	442.9	30.5	37.2	270.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	374.7	30.9	341.8	2.0	-	-
EMPLOYEE RETIREMENT REVENUE	141.7	53.3	88.5	-	-	-
TOTAL DIRECT EXPENDITURE	7 525.5	1 780.1	2 287.2	204.5	206.3	3 047.4
DIRECT GENERAL EXPENDITURE, TOTAL	6 977.7	1 681.9	1 841.5	200.6	206.3	3 047.4
EDUCATION	3 031.7	32.4	1.4	-	-	2 997.8
HIGHWAYS	653.7	237.0	309.0	107.7	-	-
PUBLIC WELFARE	309.2	292.2	16.1	.8	-	-
POLICE AND FIRE PROTECTION	563.7	106.1	434.7	22.8	-	-
HEALTH AND HOSPITALS	624.8	575.6	45.8	3.5	-	-
INTEREST ON GENERAL DEBT	262.2	41.6	153.7	8.0	9.2	49.6
ALL OTHER	1 532.4	397.0	880.7	57.8	197.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	488.3	78.1	406.2	4.0	-	-
EMPLOYEE RETIREMENT EXPENDITURE	59.5	20.1	39.4	-	-	-
DEBT OUTSTANDING, TOTAL	3 931.4	502.2	2 329.6	107.3	214.0	778.3
LONG-TERM	3 579.3	502.0	2 276.2	103.5	178.6	519.0
FULL FAITH AND CREDIT	2 570.7	491.4	1 413.1	56.5	90.7	519.0
NONGUARANTEED	1 008.6	10.6	863.1	47.1	87.9	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	3 365.7	745.4	772.4	48.8	28.3	1 770.8
WYOMING						
TOTAL REVENUE	[1]1 469.6	476.7	343.0	-	80.3	660.9
GENERAL REVENUE, TOTAL	[1]1 423.1	476.7	302.0	-	74.7	660.9
INTERGOVERNMENTAL REVENUE	[1]503.2	59.0	201.0	-	4.7	329.6
FROM FEDERAL GOVERNMENT	44.0	15.8	23.8	-	.2	4.2
FROM STATE GOVERNMENT	459.2	40.8	147.7	-	.6	270.0
GENERAL REVENUE FROM OWN SOURCES	919.9	417.6	101.0	-	70.0	331.2
TAX REVENUE	478.1	167.5	15.9	-	20.3	274.4
PROPERTY TAX	439.0	135.3	9.0	-	20.3	274.4
OTHER TAXES	39.1	32.2	6.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	441.8	250.2	85.1	-	49.7	56.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	44.6	-	39.1	-	5.5	-
EMPLOYEE RETIREMENT REVENUE	1.9	-	1.9	-	-	-
TOTAL DIRECT EXPENDITURE	1 325.8	293.8	289.1	-	76.9	666.0
DIRECT GENERAL EXPENDITURE, TOTAL	1 253.4	293.8	223.5	-	70.1	666.0
EDUCATION	641.0	-	-	-	-	641.0
HIGHWAYS	70.1	35.3	34.9	-	-	-
PUBLIC WELFARE	2.4	2.3	.1	-	-	-
POLICE AND FIRE PROTECTION	73.3	21.1	50.6	-	1.7	-
HEALTH AND HOSPITALS	136.3	87.7	1.7	-	46.8	-
INTEREST ON GENERAL DEBT	93.2	53.6	10.4	-	4.2	25.0
ALL OTHER	237.0	93.9	125.8	-	17.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	71.9	-	65.1	-	6.8	-
EMPLOYEE RETIREMENT EXPENDITURE	.5	-	.5	-	-	-
DEBT OUTSTANDING, TOTAL	1 271.2	660.9	194.6	-	123.3	292.4
LONG-TERM	1 269.8	660.9	193.3	-	123.3	292.4
FULL FAITH AND CREDIT	426.3	43.0	55.0	-	36.0	292.4
NONGUARANTEED	843.5	617.9	138.3	-	87.3	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES[2]	488.8	97.9	65.0	-	17.0	309.0

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.

[1]Duplicative intergovernmental transactions are excluded.

[2]Includes amounts for force-account construction.

[3]Includes $87,729,000 revenue and $72,439,000 expenditure of Washington, DC, Unemployment Compensation System.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by States: 1983-84

States	Total revenue	General revenue							Total expenditure	Direct general expenditure		
		Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue		Total	Capital outlay	Other than capital outlay
					Total	Property	Other					
UNITED STATES AVERAGE	2 761.35	2 298.66	410.96	1 887.69	1 355.85	408.44	947.41	531.85	2 543.11	2 131.13	246.18	1 884.95
ALABAMA	2 374.18	1 930.78	386.13	1 544.65	915.67	111.41	804.27	628.98	2 080.09	1 739.38	249.41	1 489.97
ALASKA	13 077.64	11 993.46	985.83	11 007.63	4 704.12	873.38	3 830.74	6 303.51	9 916.59	8 729.32	2 075.58	6 653.74
ARIZONA	2 667.08	2 094.33	281.35	1 812.98	1 246.08	350.20	895.88	566.89	2 570.97	2 079.95	353.14	1 726.81
ARKANSAS	1 850.17	1 616.92	373.25	1 243.67	865.91	170.44	695.48	377.76	1 644.62	1 477.74	138.91	1 338.83
CALIFORNIA	3 188.21	2 541.10	475.04	2 066.06	1 503.07	385.23	1 117.83	562.99	2 890.54	2 356.96	205.03	2 151.94
COLORADO	2 899.55	2 341.70	365.07	1 976.63	1 339.25	445.48	893.78	637.38	2 730.06	2 204.44	305.95	1 898.49
CONNECTICUT	2 699.31	2 426.99	360.82	2 066.17	1 655.50	667.95	987.55	410.67	2 407.93	2 156.39	177.38	1 979.02
DELAWARE	3 174.20	2 737.37	482.16	2 255.20	1 399.67	197.03	1 202.64	855.53	2 758.95	2 471.75	317.04	2 154.71
DISTRICT OF COLUMBIA	5 350.24	4 734.73	2 012.51	2 722.22	2 300.11	637.96	1 662.15	422.11	5 611.27	3 891.24	284.79	3 606.45
FLORIDA	2 194.80	1 848.02	267.69	1 580.34	1 072.56	349.92	722.64	507.77	2 131.21	1 802.98	283.21	1 519.77
GEORGIA	2 388.55	2 011.55	418.78	1 592.77	1 073.43	285.46	787.97	519.34	2 188.74	1 825.81	222.29	1 603.52
HAWAII	3 042.15	2 530.17	491.15	2 039.01	1 542.56	278.26	1 264.30	496.45	2 766.93	2 428.89	362.85	2 066.04
IDAHO	2 099.50	1 768.86	363.64	1 405.22	953.44	255.80	697.64	451.79	1 921.92	1 709.37	264.19	1 445.17
ILLINOIS	2 602.76	2 234.02	416.70	1 817.32	1 404.52	514.05	890.47	412.79	2 365.61	2 030.14	231.77	1 798.38
INDIANA	2 128.52	1 873.64	322.97	1 550.67	1 092.91	341.73	751.18	457.76	1 943.93	1 718.59	210.80	1 507.79
IOWA	2 487.63	2 136.51	359.73	1 776.78	1 272.82	492.81	780.01	503.96	2 421.94	2 143.59	298.21	1 845.37
KANSAS	2 572.99	2 188.72	329.34	1 859.38	1 260.03	467.94	792.09	599.35	2 360.61	2 079.53	266.07	1 813.46
KENTUCKY	2 062.77	1 766.79	397.25	1 369.54	954.67	173.33	781.35	414.87	1 984.37	1 717.02	250.03	1 466.99
LOUISIANA	2 578.44	2 210.01	403.13	1 806.88	1 114.31	165.66	948.65	692.57	2 608.47	2 239.22	371.07	1 868.16
MAINE	2 282.51	2 041.71	461.57	1 580.14	1 228.84	442.24	786.60	351.30	2 188.57	1 945.91	183.97	1 761.94
MARYLAND	2 681.18	2 414.11	393.38	2 020.73	1 502.78	379.85	1 122.93	517.96	2 584.85	2 298.08	334.95	1 963.13
MASSACHUSETTS	2 809.65	2 434.94	500.86	1 934.08	1 549.42	533.72	1 015.70	384.67	2 762.37	2 233.06	174.55	2 058.50
MICHIGAN	3 038.81	2 625.14	478.30	2 146.84	1 575.42	600.69	974.74	571.41	2 801.01	2 387.92	169.55	2 218.37
MINNESOTA	3 378.56	2 926.53	463.35	2 463.18	1 706.43	466.15	1 240.29	756.74	3 014.26	2 611.01	314.56	2 296.45
MISSISSIPPI	2 079.49	1 761.02	407.93	1 353.10	870.72	189.34	681.38	482.37	1 918.91	1 686.57	178.72	1 507.85
MISSOURI	2 046.35	1 723.16	325.62	1 397.54	1 012.45	233.84	778.61	385.09	1 848.55	1 621.89	195.13	1 426.76
MONTANA	3 011.13	2 596.92	542.10	2 054.83	1 274.62	588.59	686.03	780.21	2 671.97	2 376.42	409.16	1 967.26
NEBRASKA	3 117.86	2 199.55	348.57	1 850.98	1 232.06	506.97	725.10	618.91	2 951.84	2 056.30	284.44	1 771.86
NEVADA	2 989.51	2 366.04	327.52	2 038.51	1 353.35	298.10	1 055.24	685.17	2 814.59	2 394.23	424.67	1 969.55
NEW HAMPSHIRE	2 117.75	1 828.58	339.15	1 489.43	1 092.33	666.07	426.26	397.09	1 951.72	1 728.88	187.21	1 541.67
NEW JERSEY	2 922.71	2 518.48	371.25	2 147.22	1 637.00	679.74	957.27	510.22	2 600.09	2 290.13	204.55	2 085.58
NEW MEXICO	3 427.72	3 048.44	458.82	2 589.62	1 193.74	147.60	1 046.14	1 395.89	2 687.70	2 465.02	482.10	1 982.93
NEW YORK	3 966.82	3 298.36	616.73	2 681.63	2 130.10	649.54	1 480.55	551.53	3 664.99	3 037.01	271.46	2 765.55
NORTH CAROLINA	2 141.14	1 750.34	345.58	1 404.77	1 027.03	228.74	798.29	377.74	1 919.85	1 602.38	144.60	1 457.78
NORTH DAKOTA	2 985.92	2 695.87	548.20	2 147.68	1 334.40	326.97	1 007.43	813.28	2 659.20	2 464.52	378.16	2 086.36
OHIO	2 646.70	2 071.04	348.39	1 722.65	1 246.06	371.32	874.74	476.59	2 364.95	1 970.94	209.91	1 761.03
OKLAHOMA	2 326.87	2 027.99	331.27	1 696.71	1 158.67	199.59	959.08	538.04	2 238.35	1 930.63	288.49	1 642.13
OREGON	3 037.40	2 469.51	474.23	1 995.28	1 320.68	570.90	749.78	674.61	2 871.20	2 382.88	242.62	2 140.26
PENNSYLVANIA	2 546.94	2 112.16	390.95	1 721.21	1 308.57	344.64	963.92	412.64	2 237.79	1 835.61	171.45	1 664.16
RHODE ISLAND	2 834.14	2 468.81	507.21	1 961.59	1 402.95	561.30	841.65	558.65	2 622.91	2 355.19	180.32	2 174.87
SOUTH CAROLINA	2 159.08	1 743.95	336.18	1 407.78	980.52	240.06	740.47	427.25	1 896.28	1 569.16	162.12	1 407.04
SOUTH DAKOTA	2 502.10	2 217.30	510.06	1 707.24	978.43	406.38	572.05	728.81	2 205.33	1 995.05	321.41	1 673.64
TENNESSEE	2 385.50	1 668.86	391.27	1 277.59	878.11	212.73	665.38	399.47	2 216.56	1 590.95	222.59	1 368.35
TEXAS	2 286.60	1 934.54	274.51	1 660.03	1 115.38	417.85	697.53	544.65	2 209.66	1 860.96	300.95	1 560.01
UTAH	2 787.42	2 235.98	460.04	1 775.95	1 133.32	316.41	816.91	642.63	2 960.81	2 047.63	339.26	1 708.36
VERMONT	2 616.46	2 304.20	573.97	1 730.23	1 271.48	489.86	781.62	458.75	2 546.34	2 220.95	207.42	2 013.53
VIRGINIA	2 272.85	1 952.10	313.27	1 638.83	1 210.18	343.48	866.70	428.65	2 021.71	1 805.81	187.98	1 617.83
WASHINGTON	3 342.04	2 368.26	371.12	1 997.14	1 416.42	394.61	1 021.81	580.72	3 262.92	2 273.96	348.44	1 925.52
WEST VIRGINIA	2 350.69	1 929.51	404.93	1 524.58	1 113.20	191.30	921.90	411.38	2 149.28	1 815.10	205.28	1 609.81
WISCONSIN	2 923.44	2 471.63	423.91	2 047.72	1 555.72	509.70	1 046.02	492.00	2 614.86	2 363.25	255.04	2 108.21
WYOMING	5 490.96	4 943.90	919.21	4 024.69	2 504.26	1 099.58	1 404.67	1 520.43	4 326.50	3 903.81	953.99	2 949.82

See footnotes at end of table.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by States: 1983-84—Continued

States	Direct general expenditure—Continued										
	Education						Libraries	Social services			
	Total	Local schools		Institutions of higher education		Other education		Public welfare	Health and hospitals		Veterans' services
		Total	Capital outlay	Total	Capital outlay				Total	Capital outlay	
UNITED STATES AVERAGE	745.72	511.93	30.73	201.61	16.32	32.18	10.22	274.01	196.56	10.08	.42
ALABAMA	651.42	368.11	42.34	222.84	31.65	60.48	6.33	148.19	261.15	18.76	.69
ALASKA	2 309.44	1 673.23	412.01	568.61	110.84	67.60	36.70	455.13	283.67	44.41	2.32
ARIZONA	803.46	493.20	71.40	282.40	24.53	27.85	9.90	163.17	121.17	2.12	.28
ARKANSAS	591.60	399.94	16.50	147.44	7.99	44.22	3.79	191.42	157.33	4.16	.61
CALIFORNIA	759.12	491.92	16.72	245.14	16.99	22.06	12.20	359.55	208.82	8.04	.48
COLORADO	841.46	565.89	62.41	255.31	12.83	20.27	13.01	202.35	184.47	6.03	-
CONNECTICUT	685.08	517.06	22.57	130.19	4.92	37.83	15.65	308.90	149.44	3.71	-
DELAWARE	951.57	549.29	18.25	335.28	49.86	67.00	6.82	179.93	118.31	3.38	-
DISTRICT OF COLUMBIA	743.05	618.70	41.32	124.35	4.03	-	22.04	689.84	373.23	5.97	-
FLORIDA	616.72	444.42	37.86	140.24	14.62	32.06	9.96	127.33	215.23	13.98	.09
GEORGIA	612.76	412.87	26.49	172.00	16.91	27.89	3.95	177.56	340.11	19.10	.57
HAWAII	681.36	399.89	26.16	270.97	28.27	10.50	13.03	280.72	176.03	17.43	.03
IDAHO	636.17	403.84	29.68	211.45	24.25	20.89	7.60	134.73	175.16	8.64	.14
ILLINOIS	681.92	472.90	17.75	177.88	13.34	31.14	12.28	295.65	130.93	3.00	.35
INDIANA	706.11	460.56	36.26	210.07	17.74	35.48	11.66	185.00	184.88	4.42	.05
IOWA	843.92	522.35	23.45	290.25	29.47	31.32	11.26	257.81	217.78	17.18	.04
KANSAS	814.71	534.31	39.95	264.29	20.54	16.11	8.22	193.56	172.07	5.69	.04
KENTUCKY	608.72	371.59	23.27	187.32	16.88	49.81	5.65	222.73	105.77	6.23	.27
LOUISIANA	715.05	456.31	35.14	214.48	46.78	44.26	7.74	232.65	262.64	13.23	1.03
MAINE	670.00	465.54	25.13	168.00	8.54	36.47	6.91	347.43	96.53	.79	.17
MARYLAND	811.02	533.66	20.95	217.14	15.72	60.22	17.78	246.98	133.05	4.39	1.04
MASSACHUSETTS	645.57	497.33	11.75	111.34	6.15	36.90	13.13	382.56	207.82	5.50	.23
MICHIGAN	857.03	591.81	17.30	240.23	13.18	24.99	8.99	451.63	244.05	15.95	.54
MINNESOTA	893.10	608.35	36.30	245.44	21.36	39.32	11.59	395.08	215.13	6.00	.32
MISSISSIPPI	593.27	361.91	16.00	198.86	13.15	32.50	4.39	190.74	281.90	10.03	.31
MISSOURI	602.29	435.00	20.14	148.32	8.81	18.97	8.45	171.23	181.03	8.90	.17
MONTANA	915.71	667.17	43.24	202.84	22.62	45.70	7.96	225.09	130.67	5.16	.53
NEBRASKA	814.38	552.19	33.77	237.91	13.90	24.28	8.53	194.17	210.26	7.27	.82
NEVADA	609.75	439.52	17.58	151.93	6.66	18.29	9.26	131.96	266.29	4.50	.20
NEW HAMPSHIRE	596.69	431.22	13.07	147.84	3.31	17.63	9.56	199.41	99.51	1.12	.07
NEW JERSEY	777.47	608.15	30.40	145.64	10.97	23.68	11.90	278.66	133.99	4.09	.28
NEW MEXICO	939.08	626.83	88.57	287.55	38.02	24.69	9.19	169.46	212.58	12.46	.60
NEW YORK	884.76	670.33	26.92	166.04	11.31	48.42	15.22	539.30	301.30	11.87	.23
NORTH CAROLINA	681.66	420.84	17.31	229.06	14.76	31.77	6.67	160.53	165.68	7.73	.32
NORTH DAKOTA	928.75	559.18	37.92	330.06	28.81	39.51	5.82	216.49	128.32	12.92	.21
OHIO	713.82	513.26	11.76	184.50	14.54	16.06	9.21	303.82	175.24	8.87	.03
OKLAHOMA	766.61	517.33	64.06	219.89	15.84	29.38	6.70	213.63	204.92	18.74	.36
OREGON	901.54	625.05	20.52	255.97	12.75	20.53	9.39	181.73	152.54	5.67	8.54
PENNSYLVANIA	632.12	474.77	18.47	100.81	6.06	56.54	5.11	301.61	127.91	16.38	.10
RHODE ISLAND	748.57	487.83	5.72	185.91	9.20	74.83	9.95	418.48	167.77	7.45	.02
SOUTH CAROLINA	641.38	411.55	36.87	195.60	8.14	34.24	5.48	133.10	230.72	10.57	.13
SOUTH DAKOTA	703.44	495.03	35.47	184.99	12.00	23.42	8.98	188.50	99.81	2.52	.72
TENNESSEE	540.44	342.64	25.52	157.20	10.61	40.60	5.15	186.36	212.81	23.91	.17
TEXAS	796.68	549.07	73.29	235.10	27.60	12.51	7.56	132.18	181.78	11.82	.39
UTAH	865.33	540.79	61.27	292.37	26.47	32.17	12.59	170.99	123.45	7.21	.04
VERMONT	892.58	508.18	14.87	275.98	13.66	58.42	7.48	285.30	106.51	1.19	.15
VIRGINIA	733.03	493.13	19.24	208.37	11.15	31.54	11.99	175.37	159.55	4.86	.27
WASHINGTON	836.31	549.95	48.31	252.07	14.42	34.30	18.26	234.61	177.86	20.05	.20
WEST VIRGINIA	697.96	494.03	28.00	165.91	8.63	38.02	6.50	167.43	161.74	6.20	.42
WISCONSIN	903.29	573.29	18.58	299.37	20.69	30.63	12.83	356.00	190.63	6.22	.74
WYOMING	1 526.38	1 104.02	194.92	389.85	82.41	32.51	17.11	161.66	374.24	32.58	-

See footnotes at end of table.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by States: 1983-84—Continued

States	Direct general expenditure—Continued										
	Transportation			Public safety					Environment and housing		
	Highways		Air transportation	Police protection		Fire protection		Correction	Sewerage	Housing and urban renewal	Natural resources, parks
	Total	Capital outlay		Total	Current operations	Total	Current operation				
UNITED STATES AVERAGE	167.33	86.24	15.18	81.56	78.18	34.73	32.64	46.95	48.76	39.31	66.75
ALABAMA	171.64	90.29	4.34	52.10	49.61	21.74	20.69	31.15	21.01	27.64	49.65
ALASKA	924.81	525.69	195.89	253.36	230.03	97.96	78.88	147.26	172.12	222.34	510.79
ARIZONA	193.59	124.78	35.39	104.97	99.81	33.99	31.40	62.88	46.96	23.00	84.70
ARKANSAS	145.78	59.61	5.16	41.78	39.69	14.98	14.03	24.08	18.11	29.34	45.83
CALIFORNIA	110.65	48.17	19.31	110.44	106.83	48.61	46.71	62.51	48.52	50.36	111.70
COLORADO	210.61	97.91	21.42	88.78	85.99	32.58	30.89	38.88	63.44	20.09	105.97
CONNECTICUT	158.09	66.25	1.26	80.44	77.61	49.74	46.73	34.60	49.15	53.94	39.04
DELAWARE	220.53	123.10	5.92	83.98	81.77	15.23	14.97	40.15	84.22	67.97	79.67
DISTRICT OF COLUMBIA	115.92	73.49	-	267.28	263.47	93.55	89.24	241.22	129.90	192.17	65.02
FLORIDA	129.43	79.25	37.74	97.34	91.70	36.38	33.70	50.63	31.51	22.21	86.38
GEORGIA	139.59	73.12	12.95	60.12	56.17	25.76	24.14	45.90	28.75	50.58	54.94
HAWAII	168.92	108.85	67.31	79.97	77.31	40.29	37.89	33.88	52.31	61.01	111.86
IDAHO	216.06	136.00	12.86	59.79	56.24	22.09	20.11	20.53	31.06	24.74	94.67
ILLINOIS	179.00	99.88	17.44	93.54	91.46	41.30	39.17	42.26	49.66	45.34	61.10
INDIANA	140.22	73.04	4.56	46.47	44.10	22.90	22.11	32.09	54.31	20.28	41.93
IOWA	286.07	148.08	6.01	59.20	56.83	23.13	21.24	30.06	62.69	18.18	86.76
KANSAS	235.90	117.19	18.36	61.49	57.86	24.37	22.86	28.60	42.58	17.17	60.97
KENTUCKY	207.82	137.85	8.37	51.67	49.64	22.09	20.75	31.24	32.80	34.53	60.68
LOUISIANA	246.45	163.43	7.61	83.13	78.08	25.26	23.80	46.60	46.24	27.24	100.78
MAINE	192.07	65.68	6.21	49.42	47.26	32.45	29.34	27.23	55.79	26.01	63.08
MARYLAND	198.63	121.29	8.46	89.41	86.85	38.04	36.67	65.97	118.70	36.27	69.44
MASSACHUSETTS	118.69	48.31	12.14	80.62	77.88	61.03	58.96	42.32	40.97	96.72	36.62
MICHIGAN	141.56	61.22	5.70	89.90	88.06	33.96	32.19	43.79	54.64	15.91	52.72
MINNESOTA	262.43	136.82	11.57	69.37	66.15	25.87	23.83	37.44	48.49	47.64	97.46
MISSISSIPPI	198.81	98.58	4.49	46.41	44.12	16.77	15.47	22.81	13.57	21.29	55.88
MISSOURI	140.67	68.24	19.82	71.12	68.13	26.62	25.41	28.36	37.08	30.29	47.42
MONTANA	322.41	203.76	18.22	60.67	58.26	17.90	16.78	29.37	47.19	28.73	125.85
NEBRASKA	270.72	149.17	22.68	58.57	55.85	25.28	22.77	33.81	32.43	22.66	90.36
NEVADA	241.39	146.63	135.94	122.28	117.91	65.29	61.61	95.85	71.95	32.87	109.45
NEW HAMPSHIRE	216.42	90.63	2.[illegible]	63.77	61.07	37.32	33.38	30.20	45.40	40.24	32.31
NEW JERSEY	142.99	69.02	.71	97.77	96.31	34.36	32.09	53.22	72.50	36.64	53.35
NEW MEXICO	303.09	196.03	20.11	80.25	75.54	30.21	26.13	86.74	49.49	19.45	96.22
NEW YORK	160.96	74.20	21.40	120.55	115.84	49.98	46.05	76.84	62.52	82.45	51.51
NORTH CAROLINA	121.46	48.31	8.07	57.83	53.72	19.18	18.30	40.15	16.75	32.64	50.33
NORTH DAKOTA	350.36	197.99	18.31	51.31	48.87	17.31	15.35	25.25	32.37	38.54	102.12
OHIO	169.49	95.22	5.38	72.34	69.57	37.15	34.42	34.66	57.38	41.52	37.75
OKLAHOMA	173.63	84.23	13.59	57.73	53.98	28.38	26.43	38.86	39.72	47.59	55.48
OREGON	180.13	101.39	15.83	82.66	74.96	52.47	48.66	43.42	59.83	37.41	90.91
PENNSYLVANIA	145.69	48.86	6.04	64.91	63.55	18.75	18.00	35.40	34.22	41.70	36.94
RHODE ISLAND	125.86	66.70	9.45	80.17	77.34	64.55	60.09	33.82	65.98	40.13	37.48
SOUTH CAROLINA	107.99	50.08	5.02	49.47	45.60	15.30	13.78	36.92	34.14	18.91	45.20
SOUTH DAKOTA	328.91	170.74	9.95	53.63	50.81	15.44	13.30	22.01	40.60	18.25	113.90
TENNESSEE	159.10	99.32	11.33	51.41	48.57	23.24	22.73	31.05	35.01	33.79	40.32
TEXAS	156.71	90.41	22.27	66.38	61.72	28.70	26.91	36.72	45.22	15.72	60.62
UTAH	222.28	132.20	19.69	68.07	65.59	26.48	23.98	38.90	29.63	26.82	90.95
VERMONT	270.33	102.28	5.04	55.66	52.55	19.85	17.13	29.86	49.58	37.92	70.50
VIRGINIA	165.04	81.31	4.72	65.10	62.52	33.38	31.03	58.53	40.94	19.80	38.57
WASHINGTON	206.35	118.99	15.46	76.49	74.21	43.35	38.67	79.58	65.04	34.57	95.13
WEST VIRGINIA	200.35	116.70	4.52	38.72	36.74	15.78	15.12	15.38	25.38	19.84	54.86
WISCONSIN	216.21	85.18	14.47	89.17	85.78	35.83	34.81	37.05	99.46	23.25	71.80
WYOMING	577.89	403.05	15.83	133.96	108.13	33.97	28.43	53.65	69.05	21.50	194.87

See footnotes at end of table.

Table 24. Per Capita Amounts of Financial Items for State and Local Governments, by States: 1983-84—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	40.24	55.02	16.34	121.51	170.52	2 138.53	2 054.00	1 446.98	1 387.11
ALABAMA	36.85	37.76	9.84	108.35	99.51	1 767.06	1 747.99	1 006.87	1 081.25
ALASKA	227.32	321.53	136.59	1 428.67	1 003.43	19 374.84	18 898.26	3 289.64	27 918.52
ARIZONA	45.42	65.98	12.15	151.65	121.32	3 332.43	3 228.75	1 549.19	1 516.20
ARKANSAS	35.82	25.12	5.97	74.93	66.08	1 284.87	1 265.34	796.47	1 003.79
CALIFORNIA	47.94	75.44	14.94	85.66	230.71	1 534.51	1 507.00	2 294.86	1 508.64
COLORADO	50.69	67.76	21.33	131.96	109.63	2 339.01	2 333.53	1 645.62	1 684.33
CONNECTICUT	40.40	56.18	16.83	162.42	255.23	2 514.97	2 297.78	1 671.91	1 075.97
DELAWARE	67.99	63.03	23.07	261.23	182.14	4 122.06	4 056.46	1 464.08	2 229.62
DISTRICT OF COLUMBIA	66.46	145.80	101.57	250.23	393.98	5 002.53	4 925.65	789.79	787.63
FLORIDA	39.94	55.02	9.87	93.22	143.98	1 933.90	1 888.95	735.02	1 398.24
GEORGIA	30.58	44.48	11.79	68.94	116.49	1 631.43	1 563.18	1 037.10	930.51
HAWAII	54.25	88.91	34.23	188.93	295.86	2 754.98	2 693.26	2 245.93	1 432.65
IDAHO	43.00	39.48	9.45	65.25	116.61	1 088.14	1 072.12	694.15	1 222.22
ILLINOIS	46.49	45.48	15.30	112.96	159.15	1 718.54	1 608.99	1 248.17	1 145.14
INDIANA	26.08	43.91	6.42	67.85	123.87	1 171.90	1 108.37	473.44	776.29
IOWA	39.66	40.42	12.77	59.02	118.80	1 077.61	1 043.18	871.80	813.97
KANSAS	45.48	49.13	22.45	153.50	130.93	2 280.67	2 238.42	856.16	1 308.71
KENTUCKY	37.28	40.32	9.30	141.36	96.40	2 589.41	2 580.88	840.54	1 068.31
LOUISIANA	40.10	57.73	18.07	175.78	145.12	3 077.04	3 061.02	1 005.52	1 632.74
MAINE	60.63	36.53	9.90	114.12	151.44	1 652.35	1 631.98	608.33	1 117.82
MARYLAND	39.74	49.21	17.81	148.58	207.94	2 661.37	2 585.45	1 256.61	1 089.75
MASSACHUSETTS	41.73	58.18	22.25	142.04	230.44	2 420.69	2 246.19	829.99	1 310.89
MICHIGAN	38.12	67.66	13.11	95.50	174.10	1 614.68	1 576.52	1 681.80	1 115.71
MINNESOTA	43.96	67.64	16.37	173.74	193.80	2 933.74	2 779.02	1 501.99	2 179.51
MISSISSIPPI	28.61	29.78	15.62	61.72	100.18	1 195.38	1 177.35	879.06	622.46
MISSOURI	28.99	39.06	26.10	74.02	89.18	1 257.06	1 218.89	1 018.00	1 071.56
MONTANA	63.20	53.48	16.96	144.13	168.16	2 159.24	2 096.71	1 054.00	2 344.82
NEBRASKA	29.58	47.43	9.16	76.26	109.21	3 390.26	3 355.15	518.88	1 588.78
NEVADA	66.29	83.76	31.72	170.96	149.03	2 544.95	2 536.98	1 621.62	1 831.89
NEW HAMPSHIRE	35.75	41.84	9.51	145.13	123.23	2 272.49	2 195.80	635.73	926.04
NEW JERSEY	39.25	63.54	23.39	174.36	295.74	2 818.06	2 389.07	1 455.99	1 295.05
NEW MEXICO	56.69	62.62	17.50	184.71	127.05	2 649.97	2 636.42	1 225.92	3 847.88
NEW YORK	44.25	73.04	26.86	209.08	316.74	3 215.80	2 974.47	3 122.54	1 500.72
NORTH CAROLINA	23.05	36.73	12.20	68.72	100.42	1 265.35	1 188.31	1 238.22	704.06
NORTH DAKOTA	43.20	42.51	14.82	115.48	333.35	1 685.52	1 665.31	772.19	2 155.27
OHIO	34.40	46.42	18.87	96.79	116.68	1 409.92	1 273.54	2 018.88	867.89
OKLAHOMA	40.30	40.79	14.08	97.21	91.07	2 167.77	2 014.64	789.54	1 926.44
OREGON	61.01	70.76	10.18	226.30	198.23	3 516.54	3 386.23	1 510.03	3 241.26
PENNSYLVANIA	29.28	53.33	12.59	128.95	160.96	2 029.95	1 973.47	1 172.26	865.36
RHODE ISLAND	46.33	59.38	21.52	231.30	194.44	3 039.01	2 819.68	1 155.07	2 035.72
SOUTH CAROLINA	26.70	32.41	9.55	68.20	108.55	1 758.99	1 696.05	1 147.70	886.22
SOUTH DAKOTA	63.19	44.81	9.35	125.06	148.51	1 996.35	1 955.90	788.88	2 216.17
TENNESSEE	23.61	32.81	10.71	91.47	102.17	1 545.93	1 426.85	949.75	899.22
TEXAS	37.55	40.39	15.62	104.82	111.65	2 259.11	2 237.50	974.18	1 669.78
UTAH	39.34	52.53	14.77	121.54	124.21	4 334.51	4 127.27	1 043.84	3 164.90
VERMONT	58.25	48.04	27.91	138.02	167.96	2 152.65	2 098.97	630.52	1 564.99
VIRGINIA	40.98	45.14	21.35	81.50	110.55	1 359.24	1 323.08	829.66	1 066.75
WASHINGTON	48.81	51.10	3.84	104.06	182.94	4 100.60	4 031.70	1 791.45	1 429.87
WEST VIRGINIA	40.24	43.91	14.06	122.48	185.53	2 105.05	2 088.40	903.57	1 231.81
WISCONSIN	34.44	56.33	13.26	103.04	105.46	1 570.18	1 496.31	1 613.87	1 003.31
WYOMING	67.52	93.10	41.47	302.12	219.49	3 889.40	3 886.77	1 378.31	6 393.85

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 25. Relation of State and Local Government Financial Items to State Personal Income, by States: 1983-84

State	General revenue per $1,000 of personal income						Direct general expenditure per $1,000 of personal income					
	Total	From Federal Government	All State and local general revenue sources	Taxes		Charges and miscellaneous general revenue	All direct general expenditure	Education		Highways	Public welfare	Health and hospitals
				Total	Property only			Total	Local schools only			
UNITED STATES, TOTAL	198.55	35.50	163.05	117.11	35.28	45.94	184.08	64.41	44.22	14.45	23.67	16.98
ALABAMA	210.56	42.11	168.45	99.86	12.15	68.59	189.68	71.04	40.14	18.72	16.16	28.48
ALASKA	727.94	59.84	668.10	285.51	53.01	382.59	529.82	140.17	101.56	56.13	27.62	17.22
ARIZONA	202.50	27.20	175.30	120.48	33.86	54.81	201.11	77.69	47.69	18.72	15.78	11.72
ARKANSAS	181.95	42.00	139.95	97.44	19.18	42.51	166.29	66.57	45.00	16.40	21.54	17.70
CALIFORNIA	194.09	36.47	158.62	115.39	29.58	43.22	180.95	58.28	37.77	8.50	27.60	16.03
COLORADO	185.65	28.94	156.71	106.18	35.32	50.53	174.77	66.71	44.86	16.70	16.04	14.63
CONNECTICUT	163.80	24.35	139.45	111.73	45.08	27.72	145.54	46.24	34.90	10.67	20.85	10.09
DELAWARE	218.69	38.52	180.17	111.82	15.74	68.35	197.47	76.02	43.88	17.62	14.38	9.45
DISTRICT OF COLUMBIA	300.69	127.81	172.88	146.07	40.52	26.81	247.12	47.19	39.29	7.36	43.81	23.70
FLORIDA	163.82	23.73	140.09	95.08	31.02	45.01	159.83	54.67	39.40	11.47	11.29	19.08
GEORGIA	197.35	41.09	156.27	105.32	28.01	50.95	179.13	60.12	40.51	13.70	17.42	33.37
HAWAII	212.07	41.17	170.90	129.29	23.32	41.61	203.58	57.11	33.52	14.16	23.53	14.75
IDAHO	187.37	38.52	148.85	100.99	27.10	47.86	181.07	67.39	42.78	22.89	14.27	18.55
ILLINOIS	180.48	33.66	146.81	113.47	41.53	33.35	164.01	55.09	38.20	14.46	23.88	10.58
INDIANA	179.46	30.94	148.53	104.68	32.73	43.85	164.61	67.63	44.11	13.43	17.72	17.71
IOWA	199.96	33.67	166.30	119.13	46.12	47.17	200.63	78.99	48.89	26.77	24.13	20.38
KANSAS	179.65	27.03	152.62	103.42	38.41	49.19	170.69	66.87	43.86	19.36	15.89	14.12
KENTUCKY	188.46	42.37	146.09	101.83	18.49	44.25	183.15	64.93	39.64	22.17	23.76	11.28
LOUISIANA	216.37	39.47	176.90	109.09	16.22	67.80	219.23	70.01	44.67	24.13	22.78	25.71
MAINE	209.20	47.30	161.91	125.91	45.31	36.00	199.39	68.65	47.70	19.68	35.60	9.89
MARYLAND	187.71	30.59	157.12	116.85	29.54	40.27	178.69	63.06	41.50	15.45	19.20	10.35
MASSACHUSETTS	184.57	37.97	146.61	117.45	40.46	29.16	169.27	48.94	37.70	9.00	29.00	15.75
MICHIGAN	229.11	41.75	187.37	137.50	52.43	49.87	208.41	74.80	51.65	12.36	39.42	21.30
MINNESOTA	246.71	39.06	207.65	143.85	39.30	63.79	220.11	75.29	51.28	22.12	33.31	18.14
MISSISSIPPI	218.37	50.58	167.79	107.97	23.48	59.82	209.14	73.57	44.88	24.65	23.65	34.96
MISSOURI	158.28	29.91	128.37	93.00	21.48	35.37	148.98	55.32	39.96	12.92	15.73	16.63
MONTANA	263.40	54.98	208.42	129.28	59.70	79.14	241.04	92.88	67.67	32.72	22.83	13.25
NEBRASKA	197.25	31.26	165.99	110.49	45.46	55.50	184.40	73.03	49.52	24.28	17.41	18.86
NEVADA	194.26	26.89	167.37	111.11	24.48	56.25	196.57	50.06	36.09	19.82	10.83	21.86
NEW HAMPSHIRE	155.01	28.75	126.26	92.60	56.46	33.66	146.56	50.58	36.56	18.35	16.90	8.44
NEW JERSEY	179.47	26.46	153.02	116.66	48.44	36.36	163.20	55.40	43.34	10.19	19.86	9.55
NEW MEXICO	321.82	48.44	273.38	126.02	15.58	147.36	260.23	99.14	66.17	32.00	17.89	22.44
NEW YORK	254.89	47.66	207.23	164.61	50.20	42.62	234.70	68.38	51.80	12.44	41.68	23.28
NORTH CAROLINA	181.29	35.79	145.50	106.37	23.69	39.12	165.96	70.60	43.59	12.58	16.63	17.16
NORTH DAKOTA	232.95	47.37	185.58	115.30	28.25	70.28	212.96	80.25	48.32	30.27	18.71	11.09
OHIO	184.76	31.08	153.68	111.16	33.13	42.52	175.83	63.68	45.79	15.12	27.10	15.63
OKLAHOMA	184.97	30.22	154.76	105.68	18.21	49.08	176.09	69.92	47.19	15.84	19.49	18.69
OREGON	231.01	44.36	186.65	123.54	53.41	63.11	222.91	84.34	58.47	16.85	17.00	14.27
PENNSYLVANIA	184.59	34.17	150.42	114.36	30.12	36.06	160.42	55.24	41.49	12.73	26.36	11.18
RHODE ISLAND	212.99	43.76	169.23	121.03	48.42	48.20	203.18	64.58	42.09	10.86	36.10	14.47
SOUTH CAROLINA	191.94	37.00	154.94	107.92	26.42	47.02	172.70	70.59	45.29	11.89	14.65	25.39
SOUTH DAKOTA	227.17	52.26	174.91	100.24	41.64	74.67	204.40	72.07	50.72	33.70	19.31	10.23
TENNESSEE	175.94	41.25	134.69	92.58	22.43	42.11	167.73	56.98	36.12	16.77	19.65	22.44
TEXAS	168.35	23.89	144.46	97.07	36.36	47.40	161.95	69.33	47.78	13.64	11.50	15.82
UTAH	253.79	52.21	20 .57	128.63	35.91	72.94	232.41	98.22	61.36	25.23	19.41	14.01
VERMONT	232.97	58.03	174.94	128.56	49.53	46.38	224.55	85.19	51.38	27.33	28.85	10.77
VIRGINIA	163.62	26.26	137.37	101.44	28.79	35.93	151.36	61.44	41.33	13.83	14.70	13.37
WASHINGTON	196.68	30.82	165.86	117.63	32.77	48.23	188.85	69.45	45.67	17.14	19.48	14.77
WEST VIRGINIA	209.28	43.92	165.36	120.74	20.75	44.62	196.87	75.70	53.58	21.73	18.16	17.54
WISCONSIN	218.41	37.46	180.95	137.47	45.04	43.48	208.83	79.82	50.66	19.11	31.46	16.85
WYOMING	412.40	76.68	335.72	208.89	91.72	126.83	325.64	127.32	92.09	48.21	13.49	31.22

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text. Financial amounts for fiscal year 1983-84 are related to personal income data as estimated for calendar year 1983 (see table 27).

Table 26. State Government Percentage of State and Local Government Finances for Selected Finance Items, by States: 1983-84

State	State government percentage of-- Tax revenue	Direct general expenditure	Expenditure for salaries and wages
UNITED STATES	61.5	40.0	29.7
ALABAMA	74.0	49.0	39.7
ALASKA	83.9	56.1	55.7
ARIZONA	66.4	34.3	27.2
ARKANSAS	75.8	48.0	38.3
CALIFORNIA	66.5	33.5	23.7
COLORADO	50.1	35.2	30.8
CONNECTICUT	59.1	49.7	39.1
DELAWARE	83.1	59.7	50.6
DISTRICT OF COLUMBIA	(X)	(X)	(X)
FLORIDA	62.3	30.9	27.5
GEORGIA	63.1	40.2	30.9
HAWAII	77.9	79.8	73.2
IDAHO	72.0	45.5	33.3
ILLINOIS	53.8	40.7	21.5
INDIANA	67.3	38.9	28.0
IOWA	60.5	41.4	35.0
KANSAS	58.3	37.5	33.0
KENTUCKY	78.8	56.7	47.0
LOUISIANA	63.0	49.7	39.1
MAINE	64.7	53.4	38.6
MARYLAND	60.4	44.0	31.0
MASSACHUSETTS	65.0	48.6	33.1
MICHIGAN	59.9	43.2	29.4
MINNESOTA	71.5	37.8	31.1
MISSISSIPPI	77.0	44.9	35.2
MISSOURI	60.2	40.9	28.9
MONTANA	55.5	45.1	42.5
NEBRASKA	54.0	39.5	31.5
NEVADA	69.8	32.4	29.7
NEW HAMPSHIRE	39.6	46.4	37.6
NEW JERSEY	58.0	37.8	28.4
NEW MEXICO	81.0	48.5	40.5
NEW YORK	49.8	32.9	25.2
NORTH CAROLINA	73.2	43.5	35.1
NORTH DAKOTA	74.8	55.3	44.1
OHIO	59.6	39.7	27.4
OKLAHOMA	69.7	44.6	37.1
OREGON	52.4	42.7	31.7
PENNSYLVANIA	61.6	41.6	27.4
RHODE ISLAND	60.0	59.9	44.4
SOUTH CAROLINA	73.7	49.4	45.4
SOUTH DAKOTA	52.0	52.3	39.0
TENNESSEE	60.6	44.9	31.7
TEXAS	55.1	35.1	25.1
UTAH	63.9	47.9	38.3
VERMONT	61.3	61.6	48.1
VIRGINIA	59.6	45.2	36.4
WASHINGTON	73.7	43.9	32.3
WEST VIRGINIA	78.9	52.7	38.5
WISCONSIN	69.0	38.1	27.2
WYOMING	62.7	37.1	35.2

X Not applicable.

Table 27. Population and Personal Income, by States: 1983 and 1984

State	Total population (excluding Armed Forces overseas)[1] (thousands) July 1, 1984 (provisional)	July 1, 1983	Personal income, calendar year 1983[2] Amount (millions of dollars)	Per capita
UNITED STATES	236 158	234 023	2 734 122	11 658
ALABAMA	3 990	3 961	36 588	9 242
ALASKA	500	481	8 238	17 194
ARIZONA	3 053	2 970	31 575	10 656
ARKANSAS	2 349	2 325	20 875	8 967
CALIFORNIA	25 622	25 186	333 741	13 257
COLORADO	3 178	3 146	40 085	12 770
CONNECTICUT	3 154	3 139	46 733	14 895
DELAWARE	613	606	7 673	12 665
DISTRICT OF COLUMBIA	623	623	9 810	15 744
FLORIDA	10 976	10 742	123 815	11 593
GEORGIA	5 837	5 732	59 494	10 379
HAWAII	1 039	1 018	12 396	12 114
IDAHO	1 001	987	9 450	9 555
ILLINOIS	11 511	11 474	142 488	12 405
INDIANA	5 498	5 472	57 401	10 476
IOWA	2 910	2 904	31 092	10 705
KANSAS	2 438	2 426	29 703	12 247
KENTUCKY	3 723	3 713	34 903	9 397
LOUISIANA	4 462	4 440	45 576	10 270
MAINE	1 156	1 145	11 282	9 847
MARYLAND	4 349	4 299	55 932	12 994
MASSACHUSETTS	5 798	5 763	76 489	13 264
MICHIGAN	9 075	9 050	103 980	11 466
MINNESOTA	4 162	4 144	49 371	11 913
MISSISSIPPI	2 598	2 581	20 951	8 098
MISSOURI	5 008	4 963	54 520	10 969
MONTANA	824	815	8 124	9 949
NEBRASKA	1 606	1 596	17 909	11 212
NEVADA	911	897	11 096	12 451
NEW HAMPSHIRE	977	958	11 525	12 021
NEW JERSEY	7 515	7 464	105 455	14 122
NEW MEXICO	1 424	1 399	13 489	9 640
NEW YORK	17 735	17 663	229 493	12 990
NORTH CAROLINA	6 165	6 076	59 523	9 787
NORTH DAKOTA	686	681	7 939	11 666
OHIO	10 752	10 736	120 525	11 216
OKLAHOMA	3 298	3 310	36 158	10 963
OREGON	2 674	2 658	28 585	10 740
PENNSYLVANIA	11 901	11 889	136 176	11 448
RHODE ISLAND	962	956	11 151	11 670
SOUTH CAROLINA	3 300	3 256	29 984	9 187
SOUTH DAKOTA	706	699	6 891	9 847
TENNESSEE	4 717	4 676	44 743	9 549
TEXAS	15 989	15 779	183 730	11 685
UTAH	1 652	1 618	14 555	8 993
VERMONT	530	525	5 242	9 979
VIRGINIA	5 636	5 556	67 240	12 116
WASHINGTON	4 349	4 302	52 368	12 177
WEST VIRGINIA	1 952	1 962	17 997	9 159
WISCONSIN	4 766	4 746	53 935	11 352
WYOMING	511	516	6 126	11 911

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

[1]Bureau of the Census, Current Population Reports, Series P-25, January 1985.
[2]U.S. Department of Commerce, Survey of Current Business, August 1984.

DEFINITIONS OF SELECTED TERMS

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

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

Aid to Local Governments—See *Intergovernmental Expenditure.*

Airports—Provision, operation, and support of airport facilities.

Alcoholic Beverages—See under *License Taxes and Sales and Gross Receipts Taxes.*

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

Assistance and Subsidies—Cash contributions and subsidies to persons and foreign governments, not in 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.

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

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

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

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

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

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

Charges and Miscellaneous General Revenue—General revenue other than taxes and intergovernmental revenue.

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

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

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

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

Correctional Institutions—Prisons, reformatories, houses of correction, and other institutions for the confinement and correction of convicted persons and juveniles. Includes only expenditures for institutions operated by the government concerned; excludes cost of maintaining prisoners in institutions of other governments.

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

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

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

Debt—All long-term credit obligations backed by the government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-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 social insurance funds.

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

Debt Offsets—See *Long-Term Debt Offsets.*

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

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

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

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

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

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. *Institutions of Higher Education* includes activities of colleges operated by State and local governments, except that agricultural extension services and experiment stations are classified under *Natural Resources* and hospitals serving the public are classified under *Hospitals.* Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other *Auxiliary Enterprises* financed mainly through charges for services are reported on a gross basis. *Local Schools* comprises payments for operation of elementary and secondary schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct State expenditure for *Other Education* includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Employment Security Administration—Administration of unemployment compensation, public employment offices and related services, and veterans' readjustment allowances.

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

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

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

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

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

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

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

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

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

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

Funding—Issuance of bonds or other long-term debt in exchange for, or to provide funds to retire, outstanding short-term debt.

General Control—The legislative and judicial branches of the government, the office of the chief executive, and auxiliary agencies and staff services responsible for law, recording, general public reporting, personnel administration, and the like. Internal control activities of individual departments or agencies are classed under the particular function. See also *Financial Administration.*

General Expenditure—All government expenditures other than the specifically enumerated kinds of expenditure classified as *Liquor Stores Expenditure, Insurance Trust Expenditure, and Utility Expenditure.*

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

General Public Buildings—Public buildings not allocated to particular functions.

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

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

General Revenue Sharing—Funds distributed to 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, and financial support of health programs of other governments. Includes public health research, nursing, immunization, maternal and child health, and other categorical, environmental, and general health activities. Does not include vendor payments for health services administered under public welfare programs.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt.

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 and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

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

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 opera-

tion, and as insurance trust revenue of the particular system and receiving government.

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

Interest Expenditure—Amounts paid for use of borrowed money.

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.

Judicial—Courts and activities associated with courts, such as law libraries, medical and social service activities, juries, etc.

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

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

Alcoholic beverages. Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Amusements. License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

Corporations in general. Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

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

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

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

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

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

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

Liquor Stores—Alcoholic beverage distribution facilities operated by governments maintaining alcoholic beverage monopoly systems. Liquor stores revenue and expenditure, as defined under these headings below, are included in revenue and expenditure. In addition, the following exhibit financial items relating to liquor store operations are presented herein:

Cost of goods sold. Cost to the activity of goods sold to produce the receipts from sales reported under "Net sales of goods." Amounts are net of purchase discounts and other offsets to purchase price.

Expenditure for licensing and law enforcement. Amounts recorded in alcoholic beverage monopoly system account as expense for licensing activities undertaken for the government and enforcement of liquor laws and regulations. Such amounts are classified as general expenditure, not liquor stores expenditure.

Gross profit on sales. "Net sales of goods" less "Cost of goods sold."

Net contribution to general fund. Gross transfers plus expenditure for licensing and law enforcement minus receipts from taxes. Represents extent to which liquor stores contributed to support of general government during fiscal period.

Net income. "Net operating revenues" plus "Other income" less "Other expense."

Net operating revenue. "Gross profit on sales" less "Operating expense."

New sales of goods. Amount received from sale of liquor and associated services or products, excluding alcoholic beverage taxes and excluding any sales discount, customers' refunds, and other offsets to gross receipts from sales.

Operating Expense. Charges applicable to operation and maintenance of stores, including storage, handling, and sale of merchandise (other than cost of goods); administration; and other costs directly related to operation of liquor stores, but excluding expense for licensing and law enforcement activities undertaken by the alcoholic beverage monopoly system.

Other income. Nonoperating revenue, excluding any receipts from alcoholic beverage taxes.

Receipts from taxes. Amounts received from alcoholic beverage license and sales taxes that are included in income accounts of the alcoholic beverage monopoly system (classified herein as general revenue, not liquor store revenue).

Transfers to general funds (gross). Total amount turned over to general government during fiscal period as shown in liquor store accounts. Includes any amounts derived from tax revenue collected by the alcoholic beverage monopoly system.

Liquor Stores Expenditure—Expenditure for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue—Amounts received from sale of liquor by government operated liquor stores and other revenue from liquor store operations. Excludes any taxes collected by government operated liquor monopoly systems.

Local Schools—See under *Education*.

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

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

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt. Includes bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, balances in refunding bond accounts held pending completion of refunding transactions, and any credit paper or other assets of credit funds which are pledged to ultimate redemption of debt incurred to finance loan activities of such funds. Assets held for debt redemption are included up to the amount of the specific debt for which they were accumulated. Any excess of assets over the amount of such debt, and any separately recorded amounts held for future interest payments, are excluded. See *Cash and Security Holdings*.

Long-Term Debt Redeemed—Par value of long-term debt retired during fiscal year, other than amounts retired as a result of refunding operations. Includes amounts redeemed from current revenues of fund balances and from assets accumulated for debt redemption (sinking funds). Excludes any amounts reserved for future debt redemption requirements (payments into sinking funds).

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Long-Term Original Issued—All long-term debt issued other than that issued to refund existing long-term debt. Includes long-term debt issued for funding of existing short-term obligations.

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

Miscellaneous Commercial Activities—Provision and operation of commercial facilities not classified under particular functions.

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

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

Natural Resources—Government activities to conserve, promote and develop *Agriculture, Fish and Game, Forestry* (see these headings above), and other soil and water resources, including geological research, flood control, irrigation, drainage, and other conservation activities. Hydroelectric power activities are classed under *Electric Power Utilities*.

N.E.C.—Not elsewhere classified.

Net Long-Term Debt—Long-Term Debt Outstanding minus Long-Term Debt Offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue pro-

ducing activities (university and college dormitories, toll highways and bridges, electric power projects, public building and school building authorities, etc.) or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the government if the pledged sources are insufficient.

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

Old-Age Assistance—See *Public Welfare.*

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

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; parks and beaches; and special facilities for recreation, such as auditoriums, stadiums, recreation piers and boat harbors.

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

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 or all intangibles.

Protective Inspection and Regulation, N.E.C.—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as health, natural resources, etc. Includes regulation of financial institutions, public service corporations, insurance companies, and other corporations, regulation of professional occupations (including professional examinations and licensing), regulation of working conditions, regulation of sales of alcoholic beverages, and other regulatory and inspection activities not included under other functional headings.

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

Public Welfare—Support of and assitance 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.

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

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

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

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

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. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

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

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

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

General sales or gross receipts taxes. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes. Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Alcoholic beverages. Selective sales and gross receipts taxes on alcoholic beverages.

Amusements. Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Insurance. Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Motor fuels. Selective sales and gross receipts taxes on gasoline, diesel oil and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Parimutuels. Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.

Public utilities. Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

Tobacco products. Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

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

Securities—See *Cash and Security Holdings.*

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

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

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government.

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

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.

Vendor Payments—See *Public Welfare.*

Veterans' Services—Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under public welfare, education, hospitals, or other functions.

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, piers, and related terminal facilities.