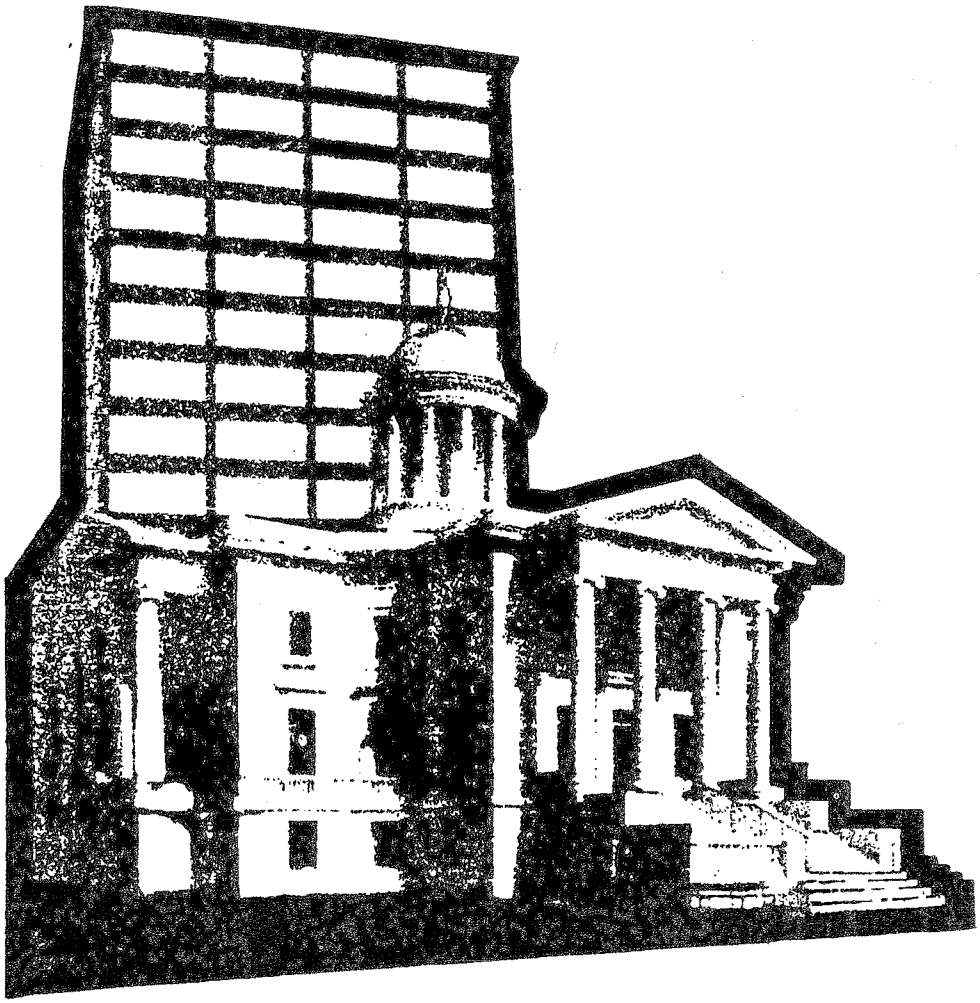
GF/91-5P

GOVERNMENT FINANCES

Government Finances: 1990-91

(Preliminary Report)



U.S. Department of Commerce
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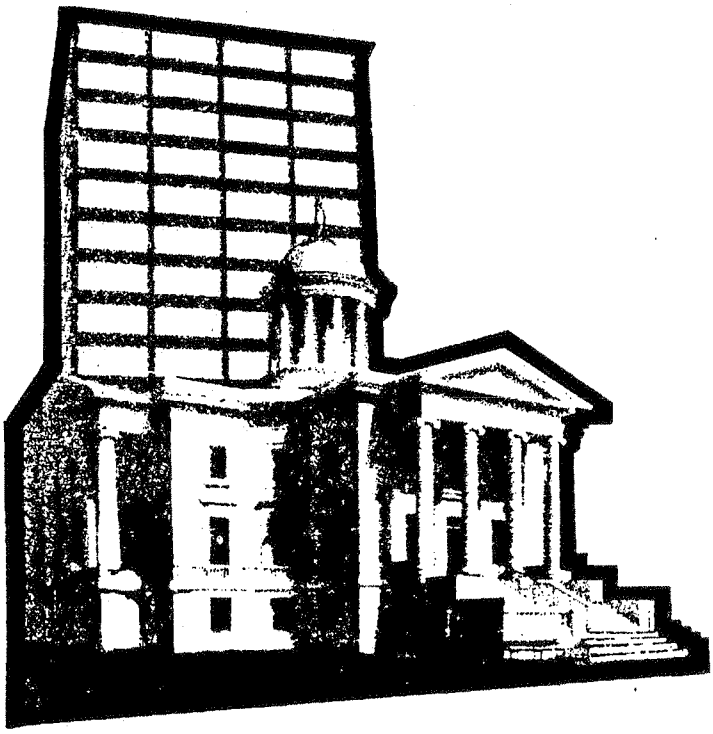

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Introduction

This report (GF91, No. 5P) provides a preliminary summary of the survey findings of the 1991 Annual Survey of Government Finances, showing data by level (State and local government) and State area (Alabama, Alaska, etc.). The single table presents details of revenue by type; expenditure by object and function; indebtedness by term; and assets by purpose and type.

The final data will appear in the report *Government Finances: 1990-91* (GF91, No.5). That report will also contain a complete set of definitions, as well as a thorough discussion of concepts. Refer to the companion report for 1989-90 if additional information is needed prior to release of the final data later this year.

A summary of the important concepts relating to the data for this preliminary publication are (1) *Current Dollars*—the statistics in this report are in terms of current dollar amounts; (2) Fiscal *Years*—the financial statistics for 1990-91 relate to government fiscal years which ended June 30, 1991, or at some date within the 12 previous months, with exceptions for some large governments; (3) *Composition of Financial Amounts*—financial amounts comprise actual receipts, payments, indebtedness and assets of a government and all its agencies, including government-operated enterprises, utilities, and public trust funds, but excluding internal transfers between funds of a government; (4) *Intergovernmental Transfers*—aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

SOURCES AND LIMITATIONS OF DATA

The statistics shown in this report are based primarily on the annual Census Bureau canvass of State finances for fiscal year 1991 and a sample survey of local governments drawn from the 1987 Census of Governments. The sample is stratified and consists of certain local governments taken with certainty plus a probability sample below the certainty level. The final report contains additional information about the sample and collection methodology, as well as details about statistical reliability and sampling variability.

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

State and Local Government Finances by Level of Government and State: 1990-91

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
UNITED STATES			
Revenue[1]	**1 080 865 447**	**659 971 786**	**612 233 681**
General revenue[1]	**902 188 949**	**551 721 744**	**541 807 225**
Intergovernmental revenue[1]	154 097 443	143 533 607	201 903 856
From Federal Government	154 097 443	134 926 318	19 171 125
From State governments	(1)	-	182 732 731
From local governments[1]	(X)	8 607 289	(X)
General revenue from own sources	748 091 506	408 188 137	339 903 369
Taxes	525 281 541	310 561 109	214 720 432
Property	167 925 898	6 227 751	161 698 147
Sales and gross receipts	185 570 228	153 534 721	32 035 507
General	125 448 814	103 165 478	22 283 336
Selective	60 121 414	50 369 243	9 752 171
Motor fuel	21 315 691	20 638 959	676 732
Alcoholic beverages	3 683 241	3 400 402	282 839
Tobacco products	6 170 036	5 980 154	189 882
Public utilities	11 993 168	6 752 384	5 240 784
Other	16 959 278	13 597 344	3 361 934
Individual income	109 340 832	99 278 910	10 061 922
Motor vehicle license	10 915 134	10 131 352	783 782
Other taxes	51 529 449	41 388 375	10 050 253
Charges and miscellaneous general revenue	222 809 965	97 627 028	125 182 937
Current charges	125 265 911	47 334 317	77 931 594
Education	35 658 672	25 907 049	9 751 623
Institutions of higher education	28 850 814	25 472 915	3 377 899
School lunch sales (gross)	3 663 055	12 525	3 650 530
Hospitals	33 712 542	10 875 210	22 837 332
Highways	4 512 219	2 826 149	1 686 070
Airports	5 718 240	617 655	5 100 585
Parking facilities	923 935	(X)	923 935
Water transport and terminals	1 534 803	382 335	1 152 468
Natural resources	1 817 526	1 335 344	482 182
Parks and recreation	3 614 883	795 532	2 819 351
Housing and community development	2 932 241	190 917	2 741 324
Sewerage	14 030 743	16 087	14 014 656
Solid waste management	5 572 894	222 845	5 350 049
Other charges	15 237 213	4 165 194	11 072 019
Miscellaneous general revenue	97 544 054	50 292 711	47 251 343
Interest earnings	58 601 824	27 764 282	30 837 542
Special assessments	2 320 253	102 720	2 217 533
Sale of property	893 703	144 068	749 635
Other general revenue	35 728 274	22 281 641	13 446 633
Other than general revenue	178 676 498	108 250 042	70 426 456
Utility revenue	57 165 113	3 460 359	53 704 754
Water supply	18 034 149	113 813	17 920 336
Electric power	30 489 473	2 216 170	28 273 303
Gas supply	3 012 652	7 286	3 005 366
Transit	5 628 839	1 123 090	4 505 749
Liquor store revenue	3 568 297	3 013 416	554 881
Insurance trust revenue	117 943 088	101 776 267	16 166 821
Unemployment compensation	18 025 351	17 951 796	73 555
Employee retirement	87 229 599	71 136 333	16 093 266
Other insurance trust revenue	12 688 138	12 688 138	(X)
Expenditure[1]	**1 063 797 482**	**628 835 510**	**623 435 624**
By character and object:			
Intergovernmental expenditure[1]	3 465 801	186 540 238	5 399 215
Direct expenditure	1 060 331 681	442 295 272	618 036 409
Current operation	762 392 036	287 079 068	475 312 968
Capital outlay	131 631 922	47 937 389	83 694 533
Construction	96 653 724	37 647 332	59 006 392
Other	34 978 198	10 290 057	24 688 141
Assistance and subsidies	30 455 533	18 875 874	11 579 659
Interest on debt	61 693 681	24 189 437	37 504 244
Insurance benefits and repayments	74 158 509	64 213 504	9 945 005
Exhibit: Salaries and wages	366 358 640	107 678 874	258 679 766
Direct expenditure by function	1 060 331 681	442 295 272	618 036 409
Direct general expenditure	905 169 094	368 360 446	536 808 648
Capital outlay	114 583 725	45 400 846	69 182 879
Other direct general expenditure	790 585 369	322 959 600	467 625 769
Education services:			
Education	309 666 531	80 468 304	229 198 227
Higher education	78 748 664	65 559 958	13 188 706
Elementary and secondary education	218 006 926	1 997 405	216 009 521
Other education	12 910 941	12 910 941	(X)
Libraries	4 442 137	281 635	4 160 502
Social services and income maintenance:			
Public welfare	126 964 579	100 114 370	26 850 209
Cash assistance payments	24 920 900	13 341 241	11 579 659
Vendor payments	72 865 733	71 108 205	1 757 528
Other public welfare	29 177 946	15 664 924	13 513 022
Hospitals	54 406 883	24 384 116	30 022 767
Health	26 705 604	14 119 717	12 585 887
Social insurance administration	3 249 688	3 238 133	11 555
Veterans' services	157 313	157 313	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
UNITED STATES—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	64 936 616	38 911 306	26 025 310
Air transportation (airports)	7 233 199	759 431	6 473 768
Parking facilities	813 557	(X)	813 557
Water transport and terminals	2 048 664	487 040	1 561 624
Transit subsidies	376 603	182 911	193 692
Public safety:			
Police protection	32 771 685	4 785 299	27 986 386
Fire protection	13 796 137	(X)	13 796 137
Correction	27 356 376	17 806 641	9 549 735
Protective inspection and regulation	6 008 078	3 867 346	2 140 732
Environment and housing:			
Natural resources	12 575 248	9 724 468	2 850 780
Parks and recreation	15 930 189	2 743 599	13 186 590
Housing and community development	16 647 593	1 759 100	14 888 493
Sewerage	19 675 544	832 677	18 842 867
Solid waste management	11 338 072	1 161 262	10 176 810
Government administration:			
Financial administration	16 995 023	8 992 615	8 002 408
Judicial and legal	15 377 798	5 919 570	9 458 228
General public buildings	6 051 485	1 453 331	4 598 154
Other government administration	10 037 070	2 576 869	7 460 201
Interest on general debt	52 393 901	23 392 876	29 001 025
General expenditure, n.e.c.:			
Miscellaneous commercial activities	352 958	223 817	129 141
Other and unallocable	46 860 563	20 016 700	26 843 863
Utilities	77 999 375	7 217 361	70 782 014
Capital outlay	17 027 351	2 517 290	14 510 061
Water supply	23 560 543	147 108	23 413 435
Electric power	31 090 032	2 503 737	28 586 295
Gas supply	2 969 530	4 460	2 965 070
Transit	20 379 270	4 562 056	15 817 214
Liquor store expenditure	3 004 703	2 503 961	500 742
Insurance trust	74 158 509	64 213 504	9 945 005
Unemployment compensation	22 135 392	22 016 530	118 862
Employee retirement	42 121 090	32 294 947	9 826 143
Other insurance trust	9 902 027	9 902 027	(X)
Debt outstanding	**915 545 974**	**345 554 047**	**569 991 927**
Long-term	893 832 975	342 164 446	551 668 529
Full faith and credit	269 206 518	84 749 448	184 457 070
Nonguaranteed	624 626 457	257 414 998	367 211 459
Short-term	21 712 999	3 389 601	18 323 398
Long-term debt by purpose:			
Public debt for private purposes	304 965 609	165 890 032	139 075 577
Education	106 670 175	39 676 250	66 993 925
Utilities	141 231 046	12 534 961	128 696 085
Other	340 966 145	124 063 203	216 902 942
Long-term debt issued	118 053 703	50 486 870	67 566 833
Long-term debt retired	65 655 560	25 376 461	40 279 099
Exhibit: Change in total debt during year	53 862 481	24 731 739	29 130 742
Cash and security holdings	**1 563 131 898**	**1 018 902 837**	**544 229 061**
Insurance trust funds	820 383 098	673 283 298	147 099 800
By purpose:			
Unemployment compensation	33 131 243	33 088 379	42 864
Employee retirement	759 253 923	612 196 987	147 056 936
Workers' compensation	26 939 982	26 939 982	(X)
Miscellaneous	1 057 950	1 057 950	(X)
Other than insurance trust funds	742 748 800	345 619 539	397 129 261
By purpose:			
Offsets to debt	372 147 580	201 759 416	170 388 164
Bond funds	80 488 229	19 732 408	60 755 821
Other	290 112 991	124 127 715	165 985 276

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ALABAMA			
Revenue[1]	**14 674 510**	**9 767 445**	**6 974 818**
General revenue[1]	**11 765 629**	**8 173 252**	**5 660 130**
Intergovernmental revenue[1]	2 547 699	2 362 160	2 253 292
From Federal Government	2 547 699	2 316 135	231 564
From State governments	(1)	-	2 021 728
From local governments[1]	(X)	46 025	(X)
General revenue from own sources	9 217 930	5 811 092	3 406 838
Taxes	5 577 587	3 942 565	1 635 022
Property	698 323	94 215	604 108
Sales and gross receipts	2 764 322	2 022 653	741 669
General	1 675 800	1 049 526	626 274
Selective	1 088 522	973 127	115 395
Motor fuel	325 102	290 447	34 655
Alcoholic beverages	133 398	109 409	23 989
Tobacco products	82 532	68 801	13 731
Public utilities	293 305	284 644	8 661
Other	254 185	219 826	34 359
Individual income	1 228 707	1 174 230	54 477
Motor vehicle license	155 130	141 015	14 115
Other taxes	731 105	510 452	220 653
Charges and miscellaneous general revenue	3 640 343	1 868 527	1 771 816
Current charges	2 507 791	1 222 963	1 284 828
Education	674 610	585 318	89 292
Institutions of higher education	527 709	527 709	-
School lunch sales (gross)	79 450	-	79 450
Hospitals	1 276 326	510 972	765 354
Highways	2 148	1 539	609
Airports	57 168	-	57 168
Parking facilities	8 285	(X)	8 285
Water transport and terminals	43 229	42 669	560
Natural resources	10 134	9 396	738
Parks and recreation	54 179	22 395	31 784
Housing and community development	47 836	1 332	46 504
Sewerage	121 441	-	121 441
Solid waste management	67 639	-	67 639
Other charges	144 796	49 342	95 454
Miscellaneous general revenue	1 132 552	645 564	486 988
Interest earnings	817 168	478 932	338 236
Special assessments	4 071	-	4 071
Sale of property	21 421	5 277	16 144
Other general revenue	289 892	161 355	128 537
Other than general revenue	2 908 881	1 594 193	1 314 688
Utility revenue	1 237 268	-	1 237 268
Water supply	275 446	-	275 446
Electric power	718 596	-	718 596
Gas supply	237 053	-	237 053
Transit	6 173	-	6 173
Liquor store revenue	149 658	149 658	-
Insurance trust revenue	1 521 955	1 444 535	77 420
Unemployment compensation	192 386	192 386	-
Employee retirement	1 329 506	1 252 086	77 420
Other insurance trust revenue	63	63	(X)
Expenditure[1]	**14 158 666**	**8 855 260**	**7 351 544**
By character and object:			
Intergovernmental expenditure[1]	-	2 042 035	6 103
Direct expenditure	14 158 666	6 813 225	7 345 441
Current operation	10 910 301	4 972 250	5 938 051
Capital outlay	1 625 488	678 910	946 578
Construction	1 194 053	527 346	666 707
Other	431 435	151 564	279 871
Assistance and subsidies	218 314	218 070	244
Interest on debt	700 360	275 353	425 007
Insurance benefits and repayments	704 203	668 642	35 561
Exhibit: Salaries and wages	5 012 012	1 947 162	3 064 850
Direct expenditure by function	14 158 666	6 813 225	7 345 441
Direct general expenditure	12 031 041	6 008 212	6 022 829
Capital outlay	1 473 795	678 102	795 693
Other direct general expenditure	10 557 246	5 330 110	5 227 136
Education services:			
Education	4 363 698	1 875 415	2 488 283
Higher education	1 435 808	1 435 808	-
Elementary and secondary education	2 517 955	29 672	2 488 283
Other education	409 935	409 935	(X)
Libraries	32 475	3 190	29 285
Social services and income maintenance:			
Public welfare	1 389 959	1 349 454	40 505
Cash assistance payments	164 441	164 197	244
Vendor payments	1 002 995	985 812	17 183
Other public welfare	222 523	199 445	23 078
Hospitals	1 512 273	705 923	806 350
Health	472 725	332 418	140 307
Social insurance administration	55 583	55 583	-
Veterans' services	5 493	5 493	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ALABAMA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	896 962	538 924	358 038
Air transportation (airports)	75 992	973	75 019
Parking facilities	10 553	(X)	10 553
Water transport and terminals	38 132	37 495	637
Transit subsidies	1 874	-	1 874
Public safety:			
Police protection	361 725	65 550	296 175
Fire protection	151 566	(X)	151 566
Correction	231 886	172 937	58 949
Protective inspection and regulation	44 152	26 856	17 296
Environment and housing:			
Natural resources	157 331	152 493	4 838
Parks and recreation	159 682	10 057	149 625
Housing and community development	208 579	4 023	204 556
Sewerage	185 638	-	185 638
Solid waste management	154 524	-	154 524
Government administration:			
Financial administration	232 846	104 603	128 243
Judicial and legal	162 471	109 448	53 023
General public buildings	62 558	10 452	52 106
Other government administration	84 391	23 731	60 660
Interest on general debt	633 087	275 353	357 734
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	344 886	147 841	197 045
Utilities	1 287 051	-	1 287 051
Capital outlay	150 885	-	150 885
Water supply	318 867	-	318 867
Electric power	716 330	-	716 330
Gas supply	230 256	-	230 256
Transit	21 598	-	21 598
Liquor store expenditure	136 371	136 371	-
Insurance trust	704 203	668 642	35 561
Unemployment compensation	210 309	210 309	-
Employee retirement	493 550	457 989	35 561
Other insurance trust	344	344	(X)
Debt outstanding	**10 785 718**	**4 213 842**	**6 571 876**
Long-term	10 739 145	4 213 694	6 525 451
Full faith and credit	3 195 754	1 065 553	2 130 201
Nonguaranteed	7 543 391	3 148 141	4 395 250
Short-term	46 573	148	46 425
Long-term debt by purpose:			
Public debt for private purposes	4 775 230	2 269 563	2 505 667
Education	1 606 607	1 028 340	578 267
Utilities	986 163	-	986 163
Other	3 371 145	915 791	2 455 354
Long-term debt issued	1 181 497	344 008	837 489
Long-term debt retired	834 260	273 372	560 888
Exhibit: Change in total debt during year	357 397	69 643	287 754
Cash and security holdings	**20 398 165**	**14 630 413**	**5 767 752**
Insurance trust funds	11 150 028	10 439 967	710 061
By purpose:			
Unemployment compensation	595 681	595 681	-
Employee retirement	10 554 347	9 844 286	710 061
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	9 248 137	4 190 446	5 057 691
By purpose:			
Offsets to debt	5 552 260	2 421 765	3 130 495
Bond funds	1 084 133	508 733	575 400
Other	2 611 744	1 259 948	1 351 796

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ALASKA			
Revenue[1]	**7 971 856**	**6 355 069**	**2 472 167**
General revenue[1]	**7 099 529**	**5 673 482**	**2 281 427**
Intergovernmental revenue[1]	804 511	715 392	944 499
From Federal Government	804 511	706 255	98 256
From State governments	(1)	-	846 243
From local governments[1]	(X)	9 137	(X)
General revenue from own sources	6 295 018	4 958 090	1 336 928
Taxes	2 514 501	1 806 131	708 370
Property	691 205	85 007	606 198
Sales and gross receipts	189 845	96 674	93 171
General	76 562	-	76 562
Selective	113 283	96 674	16 609
Motor fuel	39 917	39 917	-
Alcoholic beverages	13 535	12 164	1 371
Tobacco products	16 713	16 713	-
Public utilities	6 278	1 995	4 283
Other	36 840	25 885	10 955
Individual income	-	-	-
Motor vehicle license	24 022	20 760	3 262
Other taxes	1 609 429	1 603 690	5 739
Charges and miscellaneous general revenue	3 780 517	3 151 959	628 558
Current charges	622 821	284 891	337 930
Education	82 713	68 824	13 889
Institutions of higher education	68 627	68 627	-
School lunch sales (gross)	7 645	-	7 645
Hospitals	28 600	-	28 600
Highways	53 128	53 128	-
Airports	60 535	53 997	6 538
Parking facilities	3 523	(X)	3 523
Water transport and terminals	19 846	-	19 846
Natural resources	21 665	21 665	-
Parks and recreation	6 329	-	6 329
Housing and community development	15 431	6 426	9 005
Sewerage	36 480	-	36 480
Solid waste management	30 571	-	30 571
Other charges	264 000	80 851	183 149
Miscellaneous general revenue	3 157 696	2 867 068	290 628
Interest earnings	1 915 568	1 660 772	254 796
Special assessments	4 764	-	4 764
Sale of property	9 171	4 596	4 575
Other general revenue	1 228 193	1 201 700	26 493
Other than general revenue	872 327	681 587	190 740
Utility revenue	178 866	13 072	165 794
Water supply	36 177	-	36 177
Electric power	140 277	13 072	127 205
Gas supply	-	-	-
Transit	2 412	-	2 412
Liquor store revenue	476	-	476
Insurance trust revenue	692 985	668 515	24 470
Unemployment compensation	146 511	146 511	-
Employee retirement	545 363	520 893	24 470
Other insurance trust revenue	1 111	1 111	(X)
Expenditure[1]	**6 364 081**	**4 941 025**	**2 273 909**
By character and object:			
Intergovernmental expenditure[1]	79 640	930 327	166
Direct expenditure	6 284 441	4 010 698	2 273 743
Current operation	4 324 679	2 707 959	1 616 720
Capital outlay	700 908	365 307	335 601
Construction	547 469	280 843	266 626
Other	153 439	84 464	68 975
Assistance and subsidies	94 301	94 301	-
Interest on debt	820 497	505 866	314 631
Insurance benefits and repayments	344 056	337 265	6 791
Exhibit: Salaries and wages	1 731 599	885 466	846 133
Direct expenditure by function	6 284 441	4 010 698	2 273 743
Direct general expenditure	5 572 551	3 562 904	2 009 647
Capital outlay	583 997	301 611	282 386
Other direct general expenditure	4 988 554	3 261 293	1 727 261
Education services:			
Education	1 302 785	531 537	771 248
Higher education	281 192	281 192	-
Elementary and secondary education	967 141	195 893	771 248
Other education	54 452	54 452	(X)
Libraries	20 059	4 395	15 664
Social services and income maintenance:			
Public welfare	361 541	355 321	6 220
Cash assistance payments	91 795	91 795	-
Vendor payments	188 933	188 933	-
Other public welfare	80 813	74 593	6 220
Hospitals	62 834	31 355	31 479
Health	140 195	87 787	52 408
Social insurance administration	23 554	23 554	-
Veterans' services	388	388	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ALASKA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	574 646	469 369	105 277
Air transportation (airports)	95 057	79 902	15 155
Parking facilities	3 285	(X)	3 285
Water transport and terminals	29 238	-	29 238
Transit subsidies	2	-	2
Public safety:			
Police protection	115 294	36 713	78 581
Fire protection	46 558	(X)	46 558
Correction	126 879	125 678	1 201
Protective inspection and regulation	32 798	28 603	4 195
Environment and housing:			
Natural resources	243 525	239 504	4 021
Parks and recreation	85 040	9 378	75 662
Housing and community development	79 171	26 660	52 511
Sewerage	66 374	-	66 374
Solid waste management	30 645	-	30 645
Government administration:			
Financial administration	135 473	93 413	42 060
Judicial and legal	100 471	91 105	9 366
General public buildings	36 671	27 387	9 284
Other government administration	102 290	36 059	66 231
Interest on general debt	750 791	483 182	267 609
General expenditure, n.e.c.:			
Miscellaneous commercial activities	58 516	58 516	-
Other and unallocable	948 471	723 098	225 373
Utilities	365 390	110 529	254 861
Capital outlay	116 911	63 696	53 215
Water supply	88 087	-	88 087
Electric power	259 544	110 529	149 015
Gas supply	-	-	-
Transit	17 759	-	17 759
Liquor store expenditure	2 444	-	2 444
Insurance trust	344 056	337 265	6 791
Unemployment compensation	101 577	101 577	-
Employee retirement	240 346	233 555	6 791
Other insurance trust	2 133	2 133	(X)
Debt outstanding	**10 059 234**	**5 290 972**	**4 768 262**
Long-term	10 054 077	5 287 972	4 766 105
Full faith and credit	2 722 955	606 165	2 116 790
Nonguaranteed	7 331 122	4 681 807	2 649 315
Short-term	5 157	3 000	2 157
Long-term debt by purpose:			
Public debt for private purposes	5 557 608	4 008 072	1 549 536
Education	716 076	21 388	694 688
Utilities	1 194 293	378 521	815 772
Other	2 586 100	879 991	1 706 109
Long-term debt issued	701 176	578 666	122 510
Long-term debt retired	1 212 078	833 630	378 448
Exhibit: Change in total debt during year	-511 265	-255 364	-255 901
Cash and security holdings	**27 092 980**	**23 434 592**	**3 658 388**
Insurance trust funds	4 736 458	4 531 585	204 873
By purpose:			
Unemployment compensation	224 747	224 747	-
Employee retirement	4 510 149	4 305 276	204 873
Workers' compensation	1 562	1 562	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	22 356 522	18 903 007	3 453 515
By purpose:			
Offsets to debt	6 405 482	4 586 255	1 819 227
Bond funds	480 019	112 543	367 476
Other	15 471 021	14 204 209	1 266 812

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ARIZONA			
Revenue[1]	**15 486 600**	**9 016 008**	**9 636 617**
General revenue[1]	**12 357 445**	**7 543 585**	**7 979 885**
Intergovernmental revenue[1]	1 797 267	1 789 506	3 173 786
From Federal Government	1 797 267	1 488 711	308 556
From State governments	(1)	-	2 865 230
From local governments[1]	(X)	300 795	(X)
General revenue from own sources	10 560 178	5 754 079	4 806 099
Taxes	7 516 778	4 710 745	2 806 033
Property	2 481 959	278 945	2 203 014
Sales and gross receipts	3 220 566	2 677 036	543 530
General	2 443 056	2 005 801	437 255
Selective	777 510	671 235	106 275
Motor fuel	362 018	362 018	-
Alcoholic beverages	39 809	39 809	-
Tobacco products	51 796	51 796	-
Public utilities	166 887	104 125	62 762
Other	157 000	113 487	43 513
Individual income	1 245 645	1 245 645	-
Motor vehicle license	212 656	209 350	3 306
Other taxes	355 952	299 769	56 183
Charges and miscellaneous general revenue	3 043 400	1 043 334	2 000 066
Current charges	1 448 947	531 859	917 088
Education	625 465	462 593	162 872
Institutions of higher education	540 821	460 226	80 595
School lunch sales (gross)	51 388	-	51 388
Hospitals	137 439	-	137 439
Highways	2 506	322	2 184
Airports	128 264	-	128 264
Parking facilities	2 761	(X)	2 761
Water transport and terminals	-	-	-
Natural resources	68 187	15 130	53 057
Parks and recreation	47 017	1 813	45 204
Housing and community development	7 743	-	7 743
Sewerage	165 411	-	165 411
Solid waste management	103 869	-	103 869
Other charges	160 285	52 001	108 284
Miscellaneous general revenue	1 594 453	511 475	1 082 978
Interest earnings	881 619	204 212	677 407
Special assessments	54 098	-	54 098
Sale of property	17 490	9 689	7 801
Other general revenue	641 246	297 574	343 672
Other than general revenue	3 129 155	1 472 423	1 656 732
Utility revenue	1 579 301	15 457	1 563 844
Water supply	330 449	-	330 449
Electric power	1 211 506	15 457	1 196 049
Gas supply	32 073	-	32 073
Transit	5 273	-	5 273
Liquor store revenue	-	-	-
Insurance trust revenue	1 549 854	1 456 966	92 888
Unemployment compensation	149 715	149 715	-
Employee retirement	1 081 488	988 600	92 888
Other insurance trust revenue	318 651	318 651	(X)
Expenditure[1]	**15 697 413**	**8 041 370**	**10 428 678**
By character and object:			
Intergovernmental expenditure[1]	-	2 575 296	197 339
Direct expenditure	15 697 413	5 466 074	10 231 339
Current operation	10 576 843	3 484 829	7 092 014
Capital outlay	2 773 205	800 570	1 972 635
Construction	2 166 005	614 353	1 551 652
Other	607 200	186 217	420 983
Assistance and subsidies	255 385	255 385	-
Interest on debt	1 318 335	193 531	1 124 804
Insurance benefits and repayments	773 645	731 759	41 886
Exhibit: Salaries and wages	5 153 850	1 204 997	3 948 853
Direct expenditure by function	15 697 413	5 466 074	10 231 339
Direct general expenditure	13 257 372	4 712 203	8 545 169
Capital outlay	2 336 417	800 346	1 536 071
Other direct general expenditure	10 920 955	3 911 857	7 009 098
Education services:			
Education	5 034 501	1 271 040	3 763 461
Higher education	1 489 000	1 135 005	353 995
Elementary and secondary education	3 409 466	-	3 409 466
Other education	136 035	136 035	(X)
Libraries	72 139	4 768	67 371
Social services and income maintenance:			
Public welfare	1 307 936	1 034 440	273 496
Cash assistance payments	188 492	188 492	-
Vendor payments	910 555	673 719	236 836
Other public welfare	208 889	172 229	36 660
Hospitals	289 099	75 230	213 869
Health	364 341	259 198	105 143
Social insurance administration	27 269	27 269	-
Veterans' services	1 865	1 865	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ARIZONA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 251 853	757 214	494 639
Air transportation (airports)	159 003	2 868	156 135
Parking facilities	4 615	(X)	4 615
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	595 196	101 045	494 151
Fire protection	203 777	(X)	203 777
Correction	492 093	318 038	174 055
Protective inspection and regulation	91 305	63 568	27 737
Environment and housing:			
Natural resources	399 652	125 138	274 514
Parks and recreation	241 365	13 497	227 868
Housing and community development	139 046	1 634	137 412
Sewerage	199 527	23	199 504
Solid waste management	145 914	110	145 804
Government administration:			
Financial administration	291 294	163 985	127 309
Judicial and legal	306 736	66 733	240 003
General public buildings	61 704	11 421	50 283
Other government administration	167 024	35 124	131 900
Interest on general debt	981 357	187 183	794 174
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	428 761	190 812	237 949
Utilities	1 666 396	22 112	1 644 284
Capital outlay	436 788	224	436 564
Water supply	474 302	-	474 302
Electric power	1 091 877	22 112	1 069 765
Gas supply	26 201	-	26 201
Transit	74 016	-	74 016
Liquor store expenditure	-	-	-
Insurance trust	773 645	731 759	41 886
Unemployment compensation	170 572	170 572	-
Employee retirement	444 708	402 822	41 886
Other insurance trust	158 365	158 365	(X)
Debt outstanding	**18 504 474**	**2 539 685**	**15 964 789**
Long-term	18 122 131	2 539 685	15 582 446
Full faith and credit	4 463 387	-	4 463 387
Nonguaranteed	13 658 744	2 539 685	11 119 059
Short-term	382 343	-	382 343
Long-term debt by purpose:			
Public debt for private purposes	5 187 327	408 064	4 779 263
Education	2 957 486	666 010	2 291 476
Utilities	5 104 600	46 488	5 058 112
Other	4 872 718	1 419 123	3 453 595
Long-term debt issued	2 208 421	371 270	1 837 151
Long-term debt retired	1 514 249	158 482	1 355 767
Exhibit: Change in total debt during year	688 402	212 788	475 614
Cash and security holdings	**22 255 659**	**13 090 884**	**9 164 775**
Insurance trust funds	11 961 093	11 072 051	889 042
By purpose:			
Unemployment compensation	473 972	473 972	-
Employee retirement	10 636 153	9 747 111	889 042
Workers' compensation	850 968	850 968	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	10 294 566	2 018 833	8 275 733
By purpose:			
Offsets to debt	6 106 271	491 448	5 614 823
Bond funds	1 237 508	277 313	960 195
Other	2 950 787	1 250 072	1 700 715

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ARKANSAS			
Revenue[1]	**6 745 518**	**4 809 850**	**3 106 446**
General revenue[1]	**5 930 835**	**4 306 727**	**2 794 886**
Intergovernmental revenue[1]	1 291 359	1 197 842	1 264 295
From Federal Government	1 291 359	1 192 692	98 667
From State governments	(1)	-	1 165 628
From local governments[1]	(X)	5 150	(X)
General revenue from own sources	4 639 476	3 108 885	1 530 591
Taxes	3 166 158	2 366 105	800 053
Property	573 909	8 854	565 055
Sales and gross receipts	1 478 332	1 258 163	220 169
General	1 034 357	876 900	157 457
Selective	443 975	381 263	62 712
Motor fuel	225 263	224 929	334
Alcoholic beverages	25 873	24 453	1 420
Tobacco products	62 300	62 300	-
Public utilities	53 730	-	53 730
Other	76 809	69 581	7 228
Individual income	793 880	793 880	-
Motor vehicle license	74 218	74 193	25
Other taxes	245 819	231 015	14 804
Charges and miscellaneous general revenue	1 473 318	742 780	730 538
Current charges	941 250	467 925	473 325
Education	391 561	317 570	73 991
Institutions of higher education	311 135	311 135	-
School lunch sales (gross)	24 582	-	24 582
Hospitals	294 376	99 607	194 769
Highways	16 017	15 453	564
Airports	12 714	-	12 714
Parking facilities	1 320	(X)	1 320
Water transport and terminals	641	-	641
Natural resources	5 711	3 497	2 214
Parks and recreation	16 374	10 308	6 066
Housing and community development	17 859	747	17 112
Sewerage	74 267	-	74 267
Solid waste management	39 843	-	39 843
Other charges	70 567	20 743	49 824
Miscellaneous general revenue	532 068	274 855	257 213
Interest earnings	359 329	192 585	166 744
Special assessments	9 886	-	9 886
Sale of property	1 027	-	1 027
Other general revenue	161 826	82 270	79 556
Other than general revenue	814 683	503 123	311 560
Utility revenue	300 286	-	300 286
Water supply	128 454	-	128 454
Electric power	167 828	-	167 828
Gas supply	2 430	-	2 430
Transit	1 574	-	1 574
Liquor store revenue	-	-	-
Insurance trust revenue	514 397	503 123	11 274
Unemployment compensation	139 621	139 621	-
Employee retirement	374 030	362 756	11 274
Other insurance trust revenue	746	746	(X)
Expenditure[1]	**6 440 848**	**4 649 190**	**3 049 702**
By character and object:			
Intergovernmental expenditure[1]	1 412	1 259 279	177
Direct expenditure	6 439 436	3 389 911	3 049 525
Current operation	4 997 165	2 466 248	2 530 917
Capital outlay	648 894	338 986	309 908
Construction	441 194	258 348	182 846
Other	207 700	80 638	127 062
Assistance and subsidies	120 370	120 370	-
Interest on debt	330 352	130 201	200 151
Insurance benefits and repayments	342 655	334 106	8 549
Exhibit: Salaries and wages	2 481 818	997 278	1 484 540
Direct expenditure by function	6 439 436	3 389 911	3 049 525
Direct general expenditure	5 767 787	3 055 805	2 731 982
Capital outlay	597 858	338 986	258 872
Other direct general expenditure	5 189 929	2 716 819	2 473 110
Education services:			
Education	2 321 132	851 626	1 469 506
Higher education	667 107	667 107	-
Elementary and secondary education	1 469 506	-	1 469 506
Other education	184 519	184 519	(X)
Libraries	16 893	2 719	14 174
Social services and income maintenance:			
Public welfare	955 378	953 016	2 362
Cash assistance payments	89 959	89 959	-
Vendor payments	677 911	677 911	-
Other public welfare	187 508	185 146	2 362
Hospitals	360 979	165 407	195 572
Health	130 719	81 015	49 704
Social insurance administration	32 910	32 910	-
Veterans' services	2 151	2 151	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ARKANSAS—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	541 940	371 965	169 975
Air transportation (airports)	15 250	312	14 938
Parking facilities	728	(X)	728
Water transport and terminals	932	-	932
Transit subsidies	-	-	-
Public safety:			
Police protection	155 790	35 284	120 506
Fire protection	59 024	(X)	59 024
Correction	119 074	98 373	20 701
Protective inspection and regulation	36 572	33 099	3 473
Environment and housing:			
Natural resources	107 306	97 731	9 575
Parks and recreation	61 521	28 698	32 823
Housing and community development	82 381	2 803	79 578
Sewerage	77 785	2 306	75 479
Solid waste management	55 298	-	55 298
Government administration:			
Financial administration	108 451	68 319	40 132
Judicial and legal	61 503	25 101	36 402
General public buildings	20 660	4 435	16 225
Other government administration	54 404	18 135	36 269
Interest on general debt	295 372	130 201	165 171
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	113 634	50 199	63 435
Utilities	308 994	-	308 994
Capital outlay	51 036	-	51 036
Water supply	142 030	-	142 030
Electric power	156 224	-	156 224
Gas supply	1 591	-	1 591
Transit	9 149	-	9 149
Liquor store expenditure	-	-	-
Insurance trust	342 655	334 106	8 549
Unemployment compensation	158 134	158 134	-
Employee retirement	183 400	174 851	8 549
Other insurance trust	1 121	1 121	(X)
Debt outstanding	**4 839 182**	**1 764 450**	**3 074 732**
Long-term	4 817 378	1 763 013	3 054 365
Full faith and credit	737 338	67 085	670 253
Nonguaranteed	4 080 040	1 695 928	2 384 112
Short-term	21 804	1 437	20 367
Long-term debt by purpose:			
Public debt for private purposes	2 793 935	1 392 831	1 401 104
Education	819 687	264 695	554 992
Utilities	572 713	-	572 713
Other	631 043	105 487	525 556
Long-term debt issued	464 614	263 689	200 925
Long-term debt retired	484 457	293 676	190 781
Exhibit: Change in total debt during year	-17 962	-29 232	11 270
Cash and security holdings	**9 541 030**	**6 883 669**	**2 657 361**
Insurance trust funds	4 530 124	4 399 625	130 499
By purpose:			
Unemployment compensation	114 867	114 867	-
Employee retirement	4 402 506	4 272 007	130 499
Workers' compensation	12 751	12 751	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	5 010 906	2 484 044	2 526 862
By purpose:			
Offsets to debt	3 012 270	1 482 131	1 530 139
Bond funds	228 443	2 807	225 636
Other	1 770 193	999 106	771 087

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
CALIFORNIA			
Revenue[1]	**150 707 516**	**90 783 734**	**96 598 138**
General revenue[1]	**120 490 471**	**72 675 502**	**84 489 325**
Intergovernmental revenue[1]	19 960 942	18 150 980	38 484 318
From Federal Government	19 960 942	17 568 690	2 392 252
From State governments	(1)	-	36 092 066
From local governments[1]	(X)	582 290	(X)
General revenue from own sources	100 529 529	54 524 522	46 005 007
Taxes	69 344 050	44 874 424	24 469 626
Property	19 424 311	2 233 393	17 190 918
Sales and gross receipts	24 131 232	18 721 452	5 409 780
General	17 984 185	14 339 942	3 644 243
Selective	6 147 047	4 381 510	1 765 537
Motor fuel	2 002 287	2 002 287	-
Alcoholic beverages	128 729	128 729	-
Tobacco products	755 531	755 531	-
Public utilities	1 285 601	40 267	1 245 334
Other	1 974 899	1 454 696	520 203
Individual income	16 817 244	16 817 244	-
Motor vehicle license	1 239 599	1 239 599	-
Other taxes	7 731 664	5 862 736	1 868 928
Charges and miscellaneous general revenue	31 185 479	9 650 098	21 535 381
Current charges	18 102 200	4 971 947	13 130 253
Education	3 794 784	2 294 499	1 500 285
Institutions of higher education	2 787 473	2 290 833	496 640
School lunch sales (gross)	319 574	-	319 574
Hospitals	4 997 112	1 523 167	3 473 945
Highways	250 432	161 170	89 262
Airports	718 997	-	718 997
Parking facilities	172 111	(X)	172 111
Water transport and terminals	450 229	-	450 229
Natural resources	749 933	498 786	251 147
Parks and recreation	602 927	63 230	539 697
Housing and community development	351 693	17 383	334 310
Sewerage	2 249 799	434	2 249 365
Solid waste management	814 003	-	814 003
Other charges	2 950 180	413 278	2 536 902
Miscellaneous general revenue	13 083 279	4 678 151	8 405 128
Interest earnings	7 636 948	2 576 927	5 060 021
Special assessments	534 848	14 026	520 822
Sale of property	122 307	29 151	93 156
Other general revenue	4 789 176	2 058 047	2 731 129
Other than general revenue	30 217 045	18 108 232	12 108 813
Utility revenue	8 979 578	161 793	8 817 785
Water supply	3 555 195	-	3 555 195
Electric power	4 599 265	161 793	4 437 472
Gas supply	138 180	-	138 180
Transit	686 938	-	686 938
Liquor store revenue	-	-	-
Insurance trust revenue	21 237 467	17 946 439	3 291 028
Unemployment compensation	2 214 281	2 214 281	-
Employee retirement	15 197 572	11 906 544	3 291 028
Other insurance trust revenue	3 825 614	3 825 614	(X)
Expenditure[1]	**148 544 206**	**85 639 976**	**97 198 492**
By character and object:			
Intergovernmental expenditure[1]	2 310 861	36 387 815	217 308
Direct expenditure	146 233 345	49 252 161	96 981 184
Current operation	104 733 609	32 508 277	72 225 332
Capital outlay	15 698 241	3 274 074	12 424 167
Construction	9 907 090	2 283 087	7 624 003
Other	5 791 151	990 987	4 800 164
Assistance and subsidies	7 082 515	735 287	6 347 228
Interest on debt	6 106 847	2 195 669	3 911 178
Insurance benefits and repayments	12 612 133	10 538 854	2 073 279
Exhibit: Salaries and wages	50 274 027	11 457 630	38 816 397
Direct expenditure by function	146 233 345	49 252 161	96 981 184
Direct general expenditure	120 865 223	38 645 582	82 219 641
Capital outlay	12 707 919	3 274 074	9 433 845
Other direct general expenditure	108 157 304	35 371 508	72 785 796
Education services:			
Education	38 542 394	8 764 064	29 778 330
Higher education	10 645 663	7 234 453	3 411 210
Elementary and secondary education	26 498 478	131 358	26 367 120
Other education	1 398 253	1 398 253	(X)
Libraries	625 769	12 064	613 705
Social services and income maintenance:			
Public welfare	17 395 636	8 499 448	8 896 188
Cash assistance payments	6 347 228	-	6 347 228
Vendor payments	7 438 591	7 295 066	143 525
Other public welfare	3 609 817	1 204 382	2 405 435
Hospitals	7 248 252	2 377 993	4 870 259
Health	3 803 236	935 860	2 867 376
Social insurance administration	304 384	304 384	-
Veterans' services	29 836	29 836	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
CALIFORNIA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	5 509 501	2 876 240	2 633 261
Air transportation (airports)	605 830	1 859	603 971
Parking facilities	120 539	(X)	120 539
Water transport and terminals	463 751	-	463 751
Transit subsidies	56 177	1 678	54 499
Public safety:			
Police protection	5 401 716	680 375	4 721 341
Fire protection	2 388 804	(X)	2 388 804
Correction	4 681 365	2 755 859	1 925 506
Protective inspection and regulation	1 561 820	840 715	721 105
Environment and housing:			
Natural resources	2 332 792	1 590 748	742 044
Parks and recreation	2 638 575	195 405	2 443 170
Housing and community development	3 025 843	70 002	2 955 841
Sewerage	2 844 507	64 784	2 779 723
Solid waste management	1 299 998	346 595	953 403
Government administration:			
Financial administration	2 598 992	1 446 670	1 152 322
Judicial and legal	3 038 440	296 422	2 742 018
General public buildings	278 133	4 410	273 723
Other government administration	1 777 152	266 348	1 510 804
Interest on general debt	5 070 690	2 195 669	2 875 021
General expenditure, n.e.c.:			
Miscellaneous commercial activities	10 116	-	10 116
Other and unallocable	7 210 975	4 088 154	3 122 821
Utilities	12 755 989	67 725	12 688 264
Capital outlay	2 990 322	-	2 990 322
Water supply	5 092 703	-	5 092 703
Electric power	4 801 118	67 725	4 733 393
Gas supply	133 177	-	133 177
Transit	2 728 991	-	2 728 991
Liquor store expenditure	-	-	-
Insurance trust	12 612 133	10 538 854	2 073 279
Unemployment compensation	2 955 307	2 955 307	-
Employee retirement	6 491 081	4 417 802	2 073 279
Other insurance trust	3 165 745	3 165 745	(X)
Debt outstanding	**98 081 027**	**31 956 108**	**66 124 919**
Long-term	95 656 832	31 956 108	63 700 724
Full faith and credit	19 112 761	7 940 155	11 172 606
Nonguaranteed	76 544 071	24 015 953	52 528 118
Short-term	2 424 195	-	2 424 195
Long-term debt by purpose:			
Public debt for private purposes	30 948 594	18 125 763	12 822 831
Education	6 731 465	5 342 885	1 388 580
Utilities	17 221 594	-	17 221 594
Other	40 755 179	8 487 460	32 267 719
Long-term debt issued	13 592 598	4 789 188	8 803 410
Long-term debt retired	6 866 834	1 422 836	5 443 998
Exhibit: Change in total debt during year	6 931 724	3 366 352	3 565 372
Cash and security holdings	**232 507 198**	**129 271 263**	**103 235 935**
Insurance trust funds	135 012 240	99 281 694	35 730 546
By purpose:			
Unemployment compensation	4 812 590	4 812 590	-
Employee retirement	124 898 499	89 167 953	35 730 546
Workers' compensation	4 769 569	4 769 569	(X)
Miscellaneous	531 582	531 582	(X)
Other than insurance trust funds	97 494 958	29 989 569	67 505 389
By purpose:			
Offsets to debt	36 358 943	18 470 973	17 887 970
Bond funds	13 962 828	2 912 894	11 049 934
Other	47 173 187	8 605 702	38 567 485

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
COLORADO			
Revenue[1]	**14 565 484**	**7 863 081**	**8 653 952**
General revenue[1]	**11 850 044**	**6 225 665**	**7 575 928**
Intergovernmental revenue[1]	1 775 311	1 611 107	2 115 753
From Federal Government	1 775 311	1 576 805	198 506
From State governments	(1)	-	1 917 247
From local governments[1]	(X)	34 302	(X)
General revenue from own sources	10 074 733	4 614 558	5 460 175
Taxes	6 618 783	3 213 833	3 404 950
Property	2 329 354	7 493	2 321 861
Sales and gross receipts	2 348 251	1 366 667	981 584
General	1 734 060	844 572	889 488
Selective	614 191	522 095	92 096
Motor fuel	331 515	331 515	-
Alcoholic beverages	19 689	19 627	62
Tobacco products	61 377	61 135	242
Public utilities	57 284	5 477	51 807
Other	144 326	104 341	39 985
Individual income	1 466 285	1 466 285	-
Motor vehicle license	115 449	99 353	16 096
Other taxes	359 444	274 035	85 409
Charges and miscellaneous general revenue	3 455 950	1 400 725	2 055 225
Current charges	1 824 785	771 475	1 053 310
Education	760 095	653 026	107 069
Institutions of higher education	659 484	643 479	16 005
School lunch sales (gross)	44 331	-	44 331
Hospitals	324 265	34 882	289 383
Highways	11 862	6 196	5 666
Airports	148 442	-	148 442
Parking facilities	7 611	(X)	7 611
Water transport and terminals	-	-	-
Natural resources	18 048	11 260	6 788
Parks and recreation	91 439	1 362	90 077
Housing and community development	27 402	2 205	25 197
Sewerage	210 290	-	210 290
Solid waste management	16 340	-	16 340
Other charges	208 991	62 544	146 447
Miscellaneous general revenue	1 631 165	629 250	1 001 915
Interest earnings	1 030 742	342 749	687 993
Special assessments	49 365	-	49 365
Sale of property	25 615	2 142	23 473
Other general revenue	525 443	284 359	241 084
Other than general revenue	2 715 440	1 637 416	1 078 024
Utility revenue	909 054	-	909 054
Water supply	388 206	-	388 206
Electric power	406 217	-	406 217
Gas supply	86 419	-	86 419
Transit	28 212	-	28 212
Liquor store revenue	-	-	-
Insurance trust revenue	1 806 386	1 637 416	168 970
Unemployment compensation	198 118	198 118	-
Employee retirement	1 292 918	1 123 948	168 970
Other insurance trust revenue	315 350	315 350	(X)
Expenditure[1]	**13 669 439**	**6 992 288**	**8 634 319**
By character and object:			
Intergovernmental expenditure[1]	623	1 956 314	1 477
Direct expenditure	13 668 816	5 035 974	8 632 842
Current operation	9 436 755	3 229 345	6 207 410
Capital outlay	2 012 641	622 698	1 389 943
Construction	1 429 439	465 020	964 419
Other	583 202	157 678	425 524
Assistance and subsidies	238 916	48 183	190 733
Interest on debt	1 008 836	235 167	773 669
Insurance benefits and repayments	971 668	900 581	71 087
Exhibit: Salaries and wages	5 008 016	1 449 668	3 558 348
Direct expenditure by function	13 668 816	5 035 974	8 632 842
Direct general expenditure	11 545 923	4 133 114	7 412 809
Capital outlay	1 774 930	621 279	1 153 651
Other direct general expenditure	9 770 993	3 511 835	6 259 158
Education services:			
Education	4 323 957	1 379 183	2 944 774
Higher education	1 355 227	1 295 084	60 143
Elementary and secondary education	2 884 631	-	2 884 631
Other education	84 099	84 099	(X)
Libraries	70 383	4 885	65 498
Social services and income maintenance:			
Public welfare	1 219 227	809 170	410 057
Cash assistance payments	190 733	-	190 733
Vendor payments	641 685	628 287	13 398
Other public welfare	386 809	180 883	205 926
Hospitals	517 413	162 666	354 747
Health	281 849	174 332	107 517
Social insurance administration	47 140	47 140	-
Veterans' services	-	-	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
COLORADO—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 098 566	485 211	613 355
Air transportation (airports)	197 173	-	197 173
Parking facilities	8 100	(X)	8 100
Water transport and terminals	1 002	-	1 002
Transit subsidies	255	-	255
Public safety:			
Police protection	435 017	40 136	394 881
Fire protection	196 874	(X)	196 874
Correction	354 188	253 437	100 751
Protective inspection and regulation	48 887	29 291	19 596
Environment and housing:			
Natural resources	167 189	106 897	60 292
Parks and recreation	336 012	21 118	314 894
Housing and community development	176 505	32 471	144 034
Sewerage	224 294	-	224 294
Solid waste management	39 964	4 472	35 492
Government administration:			
Financial administration	278 182	135 927	142 255
Judicial and legal	189 115	103 095	86 020
General public buildings	67 779	7 839	59 940
Other government administration	164 388	28 461	135 927
Interest on general debt	805 978	234 943	571 035
General expenditure, n.e.c.:			
Miscellaneous commercial activities	168	-	168
Other and unallocable	296 318	72 440	223 878
Utilities	1 151 225	2 279	1 148 946
Capital outlay	237 711	1 419	236 292
Water supply	503 715	2 279	501 436
Electric power	396 210	-	396 210
Gas supply	84 702	-	84 702
Transit	166 598	-	166 598
Liquor store expenditure	-	-	-
Insurance trust	971 668	900 581	71 087
Unemployment compensation	158 956	158 956	-
Employee retirement	542 216	471 129	71 087
Other insurance trust	270 496	270 496	(X)
Debt outstanding	**13 871 238**	**2 659 408**	**11 211 830**
Long-term	13 862 310	2 659 408	11 202 902
Full faith and credit	3 690 636	28 925	3 661 711
Nonguaranteed	10 171 674	2 630 483	7 541 191
Short-term	8 928	-	8 928
Long-term debt by purpose:			
Public debt for private purposes	4 198 496	1 923 721	2 274 775
Education	1 824 696	608 148	1 216 548
Utilities	2 796 139	12 650	2 783 489
Other	5 042 979	114 889	4 928 090
Long-term debt issued	1 952 284	370 726	1 581 558
Long-term debt retired	674 700	128 478	546 222
Exhibit: Change in total debt during year	1 267 710	242 248	1 025 462
Cash and security holdings	**23 998 102**	**14 151 602**	**9 846 500**
Insurance trust funds	11 936 266	10 462 569	1 473 697
By purpose:			
Unemployment compensation	301 882	301 882	-
Employee retirement	11 123 007	9 649 310	1 473 697
Workers' compensation	510 760	510 760	(X)
Miscellaneous	617	617	(X)
Other than insurance trust funds	12 061 836	3 689 033	8 372 803
By purpose:			
Offsets to debt	5 290 975	2 368 779	2 922 196
Bond funds	2 804 289	307 503	2 496 786
Other	3 966 572	1 012 751	2 953 821

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
CONNECTICUT			
Revenue[1]	**15 022 047**	**9 816 213**	**7 116 995**
General revenue[1]	**13 446 780**	**8 745 397**	**6 612 544**
Intergovernmental revenue[1]	2 294 881	2 132 602	2 073 440
From Federal Government	2 294 881	2 128 790	166 091
From State governments	(1)	-	1 907 349
From local governments[1]	(X)	3 812	(X)
General revenue from own sources	11 151 899	6 612 795	4 539 104
Taxes	8 776 188	4 983 328	3 792 860
Property	3 743 873	12	3 743 861
Sales and gross receipts	3 407 154	3 407 057	97
General	2 438 653	2 438 653	-
Selective	968 501	968 404	97
Motor fuel	329 815	329 815	-
Alcoholic beverages	46 439	46 439	-
Tobacco products	114 926	114 926	-
Public utilities	179 896	179 896	-
Other	297 425	297 328	97
Individual income	474 609	474 609	-
Motor vehicle license	165 318	165 318	-
Other taxes	985 234	936 332	48 902
Charges and miscellaneous general revenue	2 375 711	1 629 467	746 244
Current charges	1 115 699	647 357	468 342
Education	334 921	279 384	55 537
Institutions of higher education	277 717	277 717	-
School lunch sales (gross)	51 853	-	51 853
Hospitals	198 960	177 741	21 219
Highways	2 166	2 128	38
Airports	20 710	18 945	1 765
Parking facilities	23 158	(X)	23 158
Water transport and terminals	462	433	29
Natural resources	892	892	-
Parks and recreation	46 638	3 290	43 348
Housing and community development	66 191	3 615	62 576
Sewerage	102 446	-	102 446
Solid waste management	161 132	119 341	41 791
Other charges	158 023	41 588	116 435
Miscellaneous general revenue	1 260 012	982 110	277 902
Interest earnings	721 927	573 429	148 498
Special assessments	22 066	-	22 066
Sale of property	9 737	2 243	7 494
Other general revenue	506 282	406 438	99 844
Other than general revenue	1 575 267	1 070 816	504 451
Utility revenue	356 997	17 667	339 330
Water supply	147 752	-	147 752
Electric power	176 634	-	176 634
Gas supply	8 484	-	8 484
Transit	24 127	17 667	6 460
Liquor store revenue	-	-	-
Insurance trust revenue	1 218 270	1 053 149	165 121
Unemployment compensation	354 478	354 478	-
Employee retirement	812 698	647 577	165 121
Other insurance trust revenue	51 094	51 094	(X)
Expenditure[1]	**16 414 289**	**11 114 721**	**7 294 612**
By character and object:			
Intergovernmental expenditure[1]	-	1 993 721	1 323
Direct expenditure	16 414 289	9 121 000	7 293 289
Current operation	11 575 499	5 440 266	6 135 233
Capital outlay	2 080 987	1 321 359	759 628
Construction	1 779 218	1 147 412	631 806
Other	301 769	173 947	127 822
Assistance and subsidies	537 166	477 598	59 568
Interest on debt	966 109	742 603	223 506
Insurance benefits and repayments	1 254 528	1 139 174	115 354
Exhibit: Salaries and wages	5 366 592	2 082 785	3 283 807
Direct expenditure by function	16 414 289	9 121 000	7 293 289
Direct general expenditure	14 621 967	7 813 200	6 808 767
Capital outlay	1 907 256	1 207 045	700 211
Other direct general expenditure	12 714 711	6 606 155	6 108 556
Education services:			
Education	4 346 269	882 603	3 463 666
Higher education	697 710	697 710	-
Elementary and secondary education	3 463 666	-	3 463 666
Other education	184 893	184 893	(X)
Libraries	84 765	10 824	73 941
Social services and income maintenance:			
Public welfare	2 126 491	1 930 546	195 945
Cash assistance payments	489 277	429 709	59 568
Vendor payments	1 268 625	1 227 903	40 722
Other public welfare	368 589	272 934	95 655
Hospitals	708 483	687 910	20 573
Health	401 671	326 946	74 725
Social insurance administration	70 114	70 114	-
Veterans' services	-	-	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
CONNECTICUT—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 284 252	988 544	295 708
Air transportation (airports)	32 485	29 864	2 621
Parking facilities	24 666	(X)	24 666
Water transport and terminals	1 189	853	336
Transit subsidies	66 998	66 624	374
Public safety:			
Police protection	481 233	99 256	381 977
Fire protection	261 522	(X)	261 522
Correction	459 799	459 799	-
Protective inspection and regulation	73 505	49 167	24 338
Environment and housing:			
Natural resources	73 410	73 402	8
Parks and recreation	190 700	47 973	142 727
Housing and community development	375 774	131 445	244 329
Sewerage	260 426	137	260 289
Solid waste management	304 053	114 875	189 178
Government administration:			
Financial administration	267 936	155 298	112 638
Judicial and legal	198 381	177 040	21 341
General public buildings	114 429	35 073	79 356
Other government administration	142 689	47 344	95 345
Interest on general debt	930 904	742 603	188 301
General expenditure, n.e.c.:			
Miscellaneous commercial activities	543	543	-
Other and unallocable	1 339 280	684 417	654 863
Utilities	537 794	168 626	369 168
Capital outlay	173 731	114 314	59 417
Water supply	162 012	-	162 012
Electric power	165 981	-	165 981
Gas supply	6 664	-	6 664
Transit	203 137	168 626	34 511
Liquor store expenditure	-	-	-
Insurance trust	1 254 528	1 139 174	115 354
Unemployment compensation	528 749	528 749	-
Employee retirement	672 282	556 928	115 354
Other insurance trust	53 497	53 497	(X)
Debt outstanding	**16 526 838**	**13 006 152**	**3 520 686**
Long-term	15 586 452	12 430 852	3 155 600
Full faith and credit	8 104 455	5 735 016	2 369 439
Nonguaranteed	7 481 997	6 695 836	786 161
Short-term	940 386	575 300	365 086
Long-term debt by purpose:			
Public debt for private purposes	6 237 775	6 151 116	86 659
Education	1 040 341	242 317	798 024
Utilities	510 553	-	510 553
Other	7 797 783	6 037 419	1 760 364
Long-term debt issued	2 695 217	2 433 199	262 018
Long-term debt retired	1 135 402	873 912	261 490
Exhibit: Change in total debt during year	2 088 897	2 018 487	70 410
Cash and security holdings	**19 812 387**	**16 196 893**	**3 615 494**
Insurance trust funds	9 798 633	7 803 901	1 994 732
By purpose:			
Unemployment compensation	-7 033	-7 033	-
Employee retirement	9 795 256	7 800 524	1 994 732
Workers' compensation	10 410	10 410	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	10 013 754	8 392 992	1 620 762
By purpose:			
Offsets to debt	7 050 131	6 921 926	128 205
Bond funds	968 012	669 679	298 333
Other	1 995 611	801 387	1 194 224

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
DELAWARE			
Revenue[1]	**3 099 000**	**2 442 824**	**1 101 326**
General revenue[1]	**2 763 928**	**2 226 730**	**982 348**
Intergovernmental revenue[1]	412 929	376 238	481 841
From Federal Government	412 929	362 277	50 652
From State governments	(1)	-	431 189
From local governments[1]	(X)	13 961	(X)
General revenue from own sources	2 350 999	1 850 492	500 507
Taxes	1 414 780	1 165 492	249 288
Property	211 512	-	211 512
Sales and gross receipts	172 028	170 477	1 551
General	-	-	-
Selective	172 028	170 477	1 551
Motor fuel	66 216	66 216	-
Alcoholic beverages	8 896	8 896	-
Tobacco products	17 188	17 188	-
Public utilities	21 973	20 498	1 475
Other	57 755	57 679	76
Individual income	485 815	461 723	24 092
Motor vehicle license	20 508	20 508	-
Other taxes	524 917	512 784	12 133
Charges and miscellaneous general revenue	936 219	685 000	251 219
Current charges	497 271	333 215	164 056
Education	205 013	194 825	10 188
Institutions of higher education	194 155	194 155	-
School lunch sales (gross)	9 750	-	9 750
Hospitals	22 850	22 850	-
Highways	72 871	33 420	39 451
Airports	1 896	-	1 896
Parking facilities	4 181	(X)	4 181
Water transport and terminals	15 058	-	15 058
Natural resources	902	902	-
Parks and recreation	4 842	3 253	1 589
Housing and community development	4 179	418	3 761
Sewerage	72 267	-	72 267
Solid waste management	36 152	35 011	1 141
Other charges	57 060	42 536	14 524
Miscellaneous general revenue	438 948	351 785	87 163
Interest earnings	305 570	246 506	59 064
Special assessments	1 765	-	1 765
Sale of property	24 509	23 639	870
Other general revenue	107 104	81 640	25 464
Other than general revenue	335 072	216 094	118 978
Utility revenue	109 304	4 089	105 215
Water supply	24 585	-	24 585
Electric power	80 630	-	80 630
Gas supply	-	-	-
Transit	4 089	4 089	-
Liquor store revenue	-	-	-
Insurance trust revenue	225 768	212 005	13 763
Unemployment compensation	66 972	66 972	-
Employee retirement	153 473	139 710	13 763
Other insurance trust revenue	5 323	5 323	(X)
Expenditure[1]	**3 056 553**	**2 318 072**	**1 130 885**
By character and object:			
Intergovernmental expenditure[1]	671	384 710	8 365
Direct expenditure	3 055 882	1 933 362	1 122 520
Current operation	2 130 410	1 212 827	917 583
Capital outlay	437 175	308 538	128 637
Construction	346 578	248 435	98 143
Other	90 597	60 103	30 494
Assistance and subsidies	56 152	56 152	-
Interest on debt	272 892	207 242	65 650
Insurance benefits and repayments	159 253	148 603	10 650
Exhibit: Salaries and wages	1 062 879	569 423	493 456
Direct expenditure by function	3 055 882	1 933 362	1 122 520
Direct general expenditure	2 783 172	1 766 930	1 016 242
Capital outlay	422 697	303 664	119 033
Other direct general expenditure	2 360 475	1 463 266	897 209
Education services:			
Education	1 013 329	438 725	574 604
Higher education	364 566	364 566	-
Elementary and secondary education	574 604	-	574 604
Other education	74 159	74 159	(X)
Libraries	6 991	943	6 048
Social services and income maintenance:			
Public welfare	256 847	256 072	775
Cash assistance payments	33 306	33 306	-
Vendor payments	115 431	115 426	5
Other public welfare	108 110	107 340	770
Hospitals	43 596	43 596	-
Health	108 054	102 408	5 646
Social insurance administration	7 985	7 985	-
Veterans' services	162	162	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
DELAWARE—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	299 593	254 350	45 243
Air transportation (airports)	2 540	-	2 540
Parking facilities	1 815	(X)	1 815
Water transport and terminals	13 958	-	13 958
Transit subsidies	5 082	5 081	1
Public safety:			
Police protection	89 341	34 661	54 680
Fire protection	10 458	(X)	10 458
Correction	82 707	82 707	-
Protective inspection and regulation	27 668	22 816	4 852
Environment and housing:			
Natural resources	33 826	26 813	7 013
Parks and recreation	38 780	17 791	20 989
Housing and community development	67 161	29 364	37 797
Sewerage	96 290	-	96 290
Solid waste management	48 836	36 314	12 522
Government administration:			
Financial administration	71 803	53 860	17 943
Judicial and legal	50 917	44 160	6 757
General public buildings	22 561	17 070	5 491
Other government administration	26 186	10 906	15 280
Interest on general debt	269 075	207 242	61 833
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	87 611	73 904	13 707
Utilities	113 457	17 829	95 628
Capital outlay	14 478	4 874	9 604
Water supply	26 010	-	26 010
Electric power	69 618	-	69 618
Gas supply	-	-	-
Transit	17 829	17 829	-
Liquor store expenditure	-	-	-
Insurance trust	159 253	148 603	10 650
Unemployment compensation	61 566	61 566	-
Employee retirement	92 718	82 068	10 650
Other insurance trust	4 969	4 969	(X)
Debt outstanding	**4 199 149**	**3 215 375**	**983 774**
Long-term	4 127 406	3 203 268	924 138
Full faith and credit	800 964	495 424	305 540
Nonguaranteed	3 326 442	2 707 844	618 598
Short-term	71 743	12 107	59 636
Long-term debt by purpose:			
Public debt for private purposes	2 617 085	2 222 810	394 275
Education	196 852	178 804	18 048
Utilities	90 775	-	90 775
Other	1 222 694	801 654	421 040
Long-term debt issued	409 014	382 756	26 258
Long-term debt retired	176 425	145 467	30 958
Exhibit: Change in total debt during year	246 357	237 538	8 819
Cash and security holdings	**5 938 988**	**5 200 364**	**738 624**
Insurance trust funds	2 105 100	1 980 968	124 132
By purpose:			
Unemployment compensation	223 870	223 870	-
Employee retirement	1 880 500	1 756 368	124 132
Workers' compensation	730	730	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	3 833 888	3 219 396	614 492
By purpose:			
Offsets to debt	2 761 081	2 336 923	424 158
Bond funds	44 455	20 697	23 758
Other	1 028 352	861 776	166 576

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
DISTRICT OF COLUMBIA			
Revenue[1]	**5 357 168**	-	**5 357 168**
General revenue[1]	**4 758 070**	-	**4 758 070**
Intergovernmental revenue[1]	1 779 762	-	1 779 762
From Federal Government	1 779 762	-	1 779 762
From State governments	(1)	-	-
From local governments[1]	(X)	-	(X)
General revenue from own sources	2 978 308	-	2 978 308
Taxes	2 414 022	-	2 414 022
Property	881 878	-	881 878
Sales and gross receipts	673 566	-	673 566
General	451 582	-	451 582
Selective	221 984	-	221 984
Motor fuel	30 114	-	30 114
Alcoholic beverages	6 541	-	6 541
Tobacco products	10 426	-	10 426
Public utilities	109 224	-	109 224
Other	65 679	-	65 679
Individual income	615 746	-	615 746
Motor vehicle license	18 415	-	18 415
Other taxes	224 417	-	133 596
Charges and miscellaneous general revenue	564 286	-	564 286
Current charges	268 194	-	268 194
Education	13 099	-	13 099
Institutions of higher education	10 918	-	10 918
School lunch sales (gross)	1 826	-	1 826
Hospitals	63 730	-	63 730
Highways	-	-	-
Airports	-	-	-
Parking facilities	13 050	(X)	13 050
Water transport and terminals	-	-	-
Natural resources	-	-	-
Parks and recreation	14 811	-	14 811
Housing and community development	18 708	-	18 708
Sewerage	87 060	-	87 060
Solid waste management	8 933	-	8 933
Other charges	48 803	-	48 803
Miscellaneous general revenue	296 092	-	296 092
Interest earnings	123 349	-	123 349
Special assessments	2 689	-	2 689
Sale of property	3 132	-	3 132
Other general revenue	166 922	-	166 922
Other than general revenue	599 098	-	599 098
Utility revenue	342 773	-	342 773
Water supply	62 678	-	62 678
Electric power	-	-	-
Gas supply	-	-	-
Transit	280 095	-	280 095
Liquor store revenue	-	-	-
Insurance trust revenue	256 325	-	256 325
Unemployment compensation	73 555	-	73 555
Employee retirement	182 770	-	182 770
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**5 690 867**	-	**5 690 867**
By character and object:			
Intergovernmental expenditure[1]	-	-	-
Direct expenditure	5 690 867	-	5 690 867
Current operation	4 178 866	-	4 178 866
Capital outlay	693 474	-	693 474
Construction	502 668	-	502 668
Other	190 806	-	190 806
Assistance and subsidies	126 556	-	126 556
Interest on debt	327 450	-	327 450
Insurance benefits and repayments	364 521	-	364 521
Exhibit: Salaries and wages	2 027 078	-	2 027 078
Direct expenditure by function	5 690 867	-	5 690 867
Direct general expenditure	4 209 782	-	4 209 782
Capital outlay	415 737	-	415 737
Other direct general expenditure	3 794 045	-	3 794 045
Education services:			
Education	721 495	-	721 495
Higher education	101 473	-	101 473
Elementary and secondary education	620 022	-	620 022
Other education	-	-	(X)
Libraries	21 631	-	21 631
Social services and income maintenance:			
Public welfare	691 629	-	691 629
Cash assistance payments	126 556	-	126 556
Vendor payments	344 430	-	344 430
Other public welfare	220 643	-	220 643
Hospitals	357 065	-	357 065
Health	163 988	-	163 988
Social insurance administration	11 555	-	11 555
Veterans' services	-	-	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
DISTRICT OF COLUMBIA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	142 103	-	142 103
Air transportation (airports)	-	-	-
Parking facilities	1 160	(X)	1 160
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	267 075	-	267 075
Fire protection	100 016	(X)	100 016
Correction	362 133	-	362 133
Protective inspection and regulation	49 446	-	49 446
Environment and housing:			
Natural resources	-	-	-
Parks and recreation	61 503	-	61 503
Housing and community development	244 397	-	244 397
Sewerage	142 915	-	142 915
Solid waste management	45 608	-	45 608
Government administration:			
Financial administration	55 125	-	55 125
Judicial and legal	124 939	-	124 939
General public buildings	45 336	-	45 336
Other government administration	36 476	-	36 476
Interest on general debt	243 528	-	243 528
General expenditure, n.e.c.:			
Miscellaneous commercial activities	727	-	727
Other and unallocable	319 932	-	319 932
Utilities	1 116 564	-	1 116 564
Capital outlay	277 737	-	277 737
Water supply	96 320	-	96 320
Electric power	-	-	-
Gas supply	-	-	-
Transit	1 020 244	-	1 020 244
Liquor store expenditure	-	-	-
Insurance trust	364 521	-	364 521
Unemployment compensation	118 862	-	118 862
Employee retirement	245 659	-	245 659
Other insurance trust	-	-	(X)
Debt outstanding	**4 853 221**	-	**4 853 221**
Long-term	4 853 221	-	4 853 221
Full faith and credit	3 158 602	-	3 158 602
Nonguaranteed	1 694 619	-	1 694 619
Short-term	-	-	-
Long-term debt by purpose:			
Public debt for private purposes	555 891	-	555 891
Education	-	-	-
Utilities	1 013 271	-	1 013 271
Other	3 284 059	-	3 284 059
Long-term debt issued	532 205	-	532 205
Long-term debt retired	141 757	-	141 757
Exhibit: Change in total debt during year	390 448	-	390 448
Cash and security holdings	**3 377 556**	-	**3 377 556**
Insurance trust funds	1 856 907	-	1 856 907
By purpose:			
Unemployment compensation	42 864	-	42 864
Employee retirement	1 814 043	-	1 814 043
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	1 520 649	-	1 520 649
By purpose:			
Offsets to debt	599 535	-	599 535
Bond funds	165 677	-	165 677
Other	755 437	-	755 437

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
FLORIDA			
Revenue[1]	**49 598 615**	**24 496 377**	**33 990 136**
General revenue[1]	**43 048 969**	**22 079 594**	**29 857 273**
Intergovernmental revenue[1]	5 427 094	4 826 682	9 488 310
From Federal Government	5 427 094	4 581 729	845 365
From State governments	(1)	-	8 642 945
From local governments[1]	(X)	244 953	(X)
General revenue from own sources	37 621 875	17 252 912	20 368 963
Taxes	24 296 704	13 764 055	10 532 649
Property	9 123 248	430 334	8 692 914
Sales and gross receipts	12 389 854	10 884 691	1 505 163
General	8 235 321	8 138 690	96 631
Selective	4 154 533	2 746 001	1 408 532
Motor fuel	1 169 334	821 776	347 558
Alcoholic beverages	542 017	542 002	15
Tobacco products	428 042	428 042	-
Public utilities	1 200 605	333 569	867 036
Other	814 535	620 612	193 923
Individual income	-	-	-
Motor vehicle license	564 803	533 113	31 690
Other taxes	2 218 799	1 915 917	302 882
Charges and miscellaneous general revenue	13 325 171	3 488 857	9 836 314
Current charges	7 063 261	1 198 918	5 864 343
Education	1 229 125	490 479	738 646
Institutions of higher education	760 602	488 361	272 241
School lunch sales (gross)	181 509	-	181 509
Hospitals	1 956 893	96 551	1 860 342
Highways	310 829	279 429	31 400
Airports	636 283	-	636 283
Parking facilities	52 983	(X)	52 983
Water transport and terminals	129 502	-	129 502
Natural resources	19 888	14 101	5 787
Parks and recreation	236 985	16 224	220 761
Housing and community development	105 743	5 718	100 025
Sewerage	622 117	-	622 117
Solid waste management	840 711	17 746	822 965
Other charges	922 202	278 670	643 532
Miscellaneous general revenue	6 261 910	2 289 939	3 971 971
Interest earnings	3 651 115	986 395	2 664 720
Special assessments	345 735	568	345 167
Sale of property	17 969	1 172	16 797
Other general revenue	2 247 091	1 301 804	945 287
Other than general revenue	6 549 646	2 416 783	4 132 863
Utility revenue	3 542 670	4 951	3 537 719
Water supply	1 306 474	-	1 306 474
Electric power	2 051 856	-	2 051 856
Gas supply	97 512	-	97 512
Transit	86 828	4 951	81 877
Liquor store revenue	-	-	-
Insurance trust revenue	3 006 976	2 411 832	595 144
Unemployment compensation	470 777	470 777	-
Employee retirement	2 532 699	1 937 555	595 144
Other insurance trust revenue	3 500	3 500	(X)
Expenditure[1]	**51 720 922**	**25 167 779**	**34 907 606**
By character and object:			
Intergovernmental expenditure[1]	-	8 292 704	61 759
Direct expenditure	51 720 922	16 875 075	34 845 847
Current operation	36 975 249	11 956 156	25 019 093
Capital outlay	8 445 926	1 807 440	6 638 486
Construction	6 573 204	1 484 262	5 088 942
Other	1 872 722	323 178	1 549 544
Assistance and subsidies	905 791	901 964	3 827
Interest on debt	3 675 426	694 414	2 981 012
Insurance benefits and repayments	1 718 530	1 515 101	203 429
Exhibit: Salaries and wages	18 610 716	5 099 656	13 511 060
Direct expenditure by function	51 720 922	16 875 075	34 845 847
Direct general expenditure	45 303 415	15 335 733	29 967 682
Capital outlay	7 075 127	1 801 013	5 274 114
Other direct general expenditure	38 228 288	13 534 720	24 693 568
Education services:			
Education	14 790 233	2 710 398	12 079 835
Higher education	3 031 131	2 031 172	999 959
Elementary and secondary education	11 079 876	-	11 079 876
Other education	679 226	679 226	(X)
Libraries	212 021	5 907	206 114
Social services and income maintenance:			
Public welfare	4 758 231	4 555 844	202 387
Cash assistance payments	692 201	688 374	3 827
Vendor payments	3 348 940	3 313 312	35 628
Other public welfare	717 090	554 158	162 932
Hospitals	2 589 855	491 050	2 098 805
Health	1 731 019	1 372 484	358 535
Social insurance administration	35 797	35 797	-
Veterans' services	5 339	5 339	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
FLORIDA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	2 999 278	1 634 104	1 365 174
Air transportation (airports)	1 020 051	-	1 020 051
Parking facilities	64 186	(X)	64 186
Water transport and terminals	187 346	4 577	182 769
Transit subsidies	355	-	355
Public safety:			
Police protection	2 161 692	238 593	1 923 099
Fire protection	821 234	(X)	821 234
Correction	1 635 699	924 210	711 489
Protective inspection and regulation	370 993	206 093	164 900
Environment and housing:			
Natural resources	986 517	626 424	360 093
Parks and recreation	1 232 520	113 344	1 119 176
Housing and community development	499 784	37 558	462 226
Sewerage	968 690	68 435	900 255
Solid waste management	982 603	35 738	946 865
Government administration:			
Financial administration	1 019 697	401 242	618 455
Judicial and legal	898 578	418 309	480 269
General public buildings	173 585	67 870	105 715
Other government administration	450 926	127 123	323 803
Interest on general debt	3 013 317	694 414	2 318 903
General expenditure, n.e.c.:			
Miscellaneous commercial activities	41	-	41
Other and unallocable	1 693 828	560 880	1 132 948
Utilities	4 698 977	24 241	4 674 736
Capital outlay	1 370 799	6 427	1 364 372
Water supply	2 108 599	-	2 108 599
Electric power	2 090 489	-	2 090 489
Gas supply	104 375	-	104 375
Transit	395 514	24 241	371 273
Liquor store expenditure	-	-	-
Insurance trust	1 718 530	1 515 101	203 429
Unemployment compensation	646 881	646 881	-
Employee retirement	1 016 574	813 145	203 429
Other insurance trust	55 075	55 075	(X)
Debt outstanding	**52 543 197**	**11 083 642**	**41 459 555**
Long-term	52 492 595	11 074 300	41 418 295
Full faith and credit	7 697 394	1 291 595	6 405 799
Nonguaranteed	44 795 201	9 782 705	35 012 496
Short-term	50 602	9 342	41 260
Long-term debt by purpose:			
Public debt for private purposes	16 381 554	2 411 226	13 970 328
Education	8 005 161	4 787 562	3 217 599
Utilities	9 126 019	-	9 126 019
Other	18 979 861	3 875 512	15 104 349
Long-term debt issued	5 506 168	1 642 192	3 863 976
Long-term debt retired	2 780 955	484 751	2 296 204
Exhibit: Change in total debt during year	2 671 308	1 159 528	1 511 780
Cash and security holdings	**71 710 548**	**34 917 855**	**36 792 693**
Insurance trust funds	27 067 043	22 764 827	4 302 216
By purpose:			
Unemployment compensation	1 845 655	1 845 655	-
Employee retirement	25 157 456	20 855 240	4 302 216
Workers' compensation	63 932	63 932	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	44 643 505	12 153 028	32 490 477
By purpose:			
Offsets to debt	21 837 193	5 151 079	16 686 114
Bond funds	5 568 843	1 307 565	4 261 278
Other	17 237 469	5 694 384	11 543 085

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
GEORGIA			
Revenue[1]	**25 237 103**	**13 866 289**	**15 233 637**
General revenue[1]	**21 210 234**	**11 863 592**	**13 209 465**
Intergovernmental revenue[1]	3 803 575	3 455 792	4 210 606
From Federal Government	3 803 575	3 382 896	420 679
From State governments	(1)	-	3 789 927
From local governments[1]	(X)	72 896	(X)
General revenue from own sources	17 406 659	8 407 800	8 998 859
Taxes	11 899 559	7 154 525	4 745 034
Property	3 353 923	26 923	3 327 000
Sales and gross receipts	4 755 391	3 497 055	1 258 336
General	3 500 209	2 656 792	843 417
Selective	1 255 182	840 263	414 919
Motor fuel	451 169	451 169	-
Alcoholic beverages	202 008	115 043	86 965
Tobacco products	85 207	85 207	-
Public utilities	107 374	-	107 374
Other	409 424	188 844	220 580
Individual income	2 947 681	2 947 681	-
Motor vehicle license	78 855	78 734	121
Other taxes	763 709	604 132	159 577
Charges and miscellaneous general revenue	5 507 100	1 253 275	4 253 825
Current charges	3 950 406	868 153	3 082 253
Education	613 057	483 355	129 702
Institutions of higher education	459 011	456 223	2 788
School lunch sales (gross)	111 680	-	111 680
Hospitals	2 276 620	144 596	2 132 024
Highways	12 754	12 754	-
Airports	149 561	458	149 103
Parking facilities	4 141	(X)	4 141
Water transport and terminals	65 633	62 772	2 861
Natural resources	17 580	17 574	6
Parks and recreation	120 787	79 931	40 856
Housing and community development	63 525	272	63 253
Sewerage	282 898	-	282 898
Solid waste management	165 227	5 071	160 156
Other charges	178 623	61 370	117 253
Miscellaneous general revenue	1 556 694	385 122	1 171 572
Interest earnings	995 731	241 918	753 813
Special assessments	14 353	-	14 353
Sale of property	6 375	-	6 375
Other general revenue	540 235	143 204	397 031
Other than general revenue	4 026 869	2 002 697	2 024 172
Utility revenue	1 868 129	-	1 868 129
Water supply	522 347	-	522 347
Electric power	1 056 144	-	1 056 144
Gas supply	215 441	-	215 441
Transit	74 197	-	74 197
Liquor store revenue	-	-	-
Insurance trust revenue	2 158 740	2 002 697	156 043
Unemployment compensation	375 202	375 202	-
Employee retirement	1 783 538	1 627 495	156 043
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**24 768 459**	**13 286 331**	**15 266 058**
By character and object:			
Intergovernmental expenditure[1]	-	3 757 866	26 064
Direct expenditure	24 768 459	9 528 465	15 239 994
Current operation	18 158 074	6 380 976	11 777 098
Capital outlay	3 827 619	1 488 340	2 339 279
Construction	2 378 395	1 187 435	1 190 960
Other	1 449 224	300 905	1 148 319
Assistance and subsidies	418 587	418 587	-
Interest on debt	1 245 929	234 536	1 011 393
Insurance benefits and repayments	1 118 250	1 006 026	112 224
Exhibit: Salaries and wages	8 672 560	2 421 367	6 251 193
Direct expenditure by function	24 768 459	9 528 465	15 239 994
Direct general expenditure	21 282 068	8 522 439	12 759 629
Capital outlay	3 304 783	1 488 340	1 816 443
Other direct general expenditure	17 977 285	7 034 099	10 943 186
Education services:			
Education	7 191 368	1 868 219	5 323 149
Higher education	1 554 922	1 541 624	13 298
Elementary and secondary education	5 309 851	-	5 309 851
Other education	326 595	326 595	(X)
Libraries	77 201	-	77 201
Social services and income maintenance:			
Public welfare	2 708 896	2 672 806	36 090
Cash assistance payments	371 177	371 177	-
Vendor payments	1 906 465	1 906 441	24
Other public welfare	431 254	395 188	36 066
Hospitals	2 864 995	517 421	2 347 574
Health	506 905	201 302	305 603
Social insurance administration	83 873	83 873	-
Veterans' services	4 794	4 794	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
GEORGIA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 541 565	1 005 780	535 785
Air transportation (airports)	123 939	3 636	120 303
Parking facilities	5 360	(X)	5 360
Water transport and terminals	71 320	69 517	1 803
Transit subsidies	-	-	-
Public safety:			
Police protection	695 002	108 214	586 788
Fire protection	302 693	(X)	302 693
Correction	808 082	610 645	197 437
Protective inspection and regulation	79 083	49 641	29 442
Environment and housing:			
Natural resources	261 678	252 470	9 208
Parks and recreation	385 041	179 002	206 039
Housing and community development	347 400	41 750	305 650
Sewerage	355 601	-	355 601
Solid waste management	232 466	27 011	205 455
Government administration:			
Financial administration	262 017	105 266	156 751
Judicial and legal	260 138	56 331	203 807
General public buildings	215 677	52 807	162 870
Other government administration	315 995	41 364	274 631
Interest on general debt	772 590	234 536	538 054
General expenditure, n.e.c.:			
Miscellaneous commercial activities	138	-	138
Other and unallocable	808 251	336 054	472 197
Utilities	2 368 141	-	2 368 141
Capital outlay	522 836	-	522 836
Water supply	720 256	-	720 256
Electric power	1 040 801	-	1 040 801
Gas supply	191 274	-	191 274
Transit	415 810	-	415 810
Liquor store expenditure	-	-	-
Insurance trust	1 118 250	1 006 026	112 224
Unemployment compensation	426 847	426 847	-
Employee retirement	691 403	579 179	112 224
Other insurance trust	-	-	(X)
Debt outstanding	**18 765 913**	**3 651 646**	**15 114 267**
Long-term	18 623 137	3 651 646	14 971 491
Full faith and credit	4 731 454	2 361 120	2 370 334
Nonguaranteed	13 891 683	1 290 526	12 601 157
Short-term	142 776	-	142 776
Long-term debt by purpose:			
Public debt for private purposes	3 623 926	1 035 092	2 588 834
Education	1 475 646	33 910	1 441 736
Utilities	7 057 645	-	7 057 645
Other	6 465 920	2 582 644	3 883 276
Long-term debt issued	2 133 927	907 545	1 226 382
Long-term debt retired	941 269	352 720	588 549
Exhibit: Change in total debt during year	1 257 036	547 825	709 211
Cash and security holdings	**30 143 919**	**18 284 027**	**11 859 892**
Insurance trust funds	16 720 518	15 096 304	1 624 214
By purpose:			
Unemployment compensation	989 175	989 175	-
Employee retirement	15 731 343	14 107 129	1 624 214
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	13 423 401	3 187 723	10 235 678
By purpose:			
Offsets to debt	5 197 915	1 160 668	4 037 247
Bond funds	2 282 645	821 251	1 461 394
Other	5 942 841	1 205 804	4 737 037

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
HAWAII			
Revenue[1]	**6 029 497**	**4 915 536**	**1 210 506**
General revenue[1]	**5 348 962**	**4 348 045**	**1 097 462**
Intergovernmental revenue[1]	808 572	734 349	170 768
From Federal Government	808 572	731 133	77 439
From State governments	(1)	-	93 329
From local governments[1]	(X)	3 216	(X)
General revenue from own sources	4 540 390	3 613 696	926 694
Taxes	3 253 654	2 639 152	614 502
Property	488 573	-	488 573
Sales and gross receipts	1 673 103	1 598 490	74 613
General	1 278 737	1 278 737	-
Selective	394 366	319 753	74 613
Motor fuel	108 553	53 188	55 365
Alcoholic beverages	40 795	40 795	-
Tobacco products	26 263	26 263	-
Public utilities	94 104	74 856	19 248
Other	124 651	124 651	-
Individual income	872 734	872 734	-
Motor vehicle license	54 558	20 935	33 623
Other taxes	164 686	146 993	17 693
Charges and miscellaneous general revenue	1 286 736	974 544	312 192
Current charges	749 337	608 531	140 806
Education	116 391	116 391	-
Institutions of higher education	92 571	92 571	-
School lunch sales (gross)	11 950	11 950	-
Hospitals	73 649	73 649	-
Highways	957	-	957
Airports	307 776	307 776	-
Parking facilities	5 722	(X)	5 722
Water transport and terminals	39 053	39 053	-
Natural resources	4 684	4 682	2
Parks and recreation	21 172	5 956	15 216
Housing and community development	37 040	34 503	2 537
Sewerage	66 626	-	66 626
Solid waste management	43 649	-	43 649
Other charges	32 618	26 521	6 097
Miscellaneous general revenue	537 399	366 013	171 386
Interest earnings	379 762	298 275	81 487
Special assessments	34 204	4 513	29 691
Sale of property	42 274	5 240	37 034
Other general revenue	81 159	57 985	23 174
Other than general revenue	680 535	567 491	113 044
Utility revenue	113 044	-	113 044
Water supply	93 883	-	93 883
Electric power	-	-	-
Gas supply	-	-	-
Transit	19 161	-	19 161
Liquor store revenue	-	-	-
Insurance trust revenue	567 491	567 491	-
Unemployment compensation	116 510	116 510	-
Employee retirement	450 981	450 981	-
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**5 782 741**	**4 510 034**	**1 366 677**
By character and object:			
Intergovernmental expenditure[1]	10 249	104 219	-
Direct expenditure	5 772 492	4 405 815	1 366 677
Current operation	3 684 175	2 763 873	920 302
Capital outlay	1 332 599	971 210	361 389
Construction	986 358	678 131	308 227
Other	346 241	293 079	53 162
Assistance and subsidies	104 839	104 839	-
Interest on debt	315 294	230 308	84 986
Insurance benefits and repayments	335 585	335 585	-
Exhibit: Salaries and wages	1 797 419	1 385 987	411 432
Direct expenditure by function	5 772 492	4 405 815	1 366 677
Direct general expenditure	5 218 135	4 070 230	1 147 905
Capital outlay	1 264 252	971 210	293 042
Other direct general expenditure	3 953 883	3 099 020	854 863
Education services:			
Education	1 269 001	1 268 863	138
Higher education	466 664	466 664	-
Elementary and secondary education	783 184	783 046	138
Other education	19 153	19 153	(X)
Libraries	35 494	35 103	391
Social services and income maintenance:			
Public welfare	472 299	467 762	4 537
Cash assistance payments	100 822	100 822	-
Vendor payments	234 526	234 526	-
Other public welfare	136 951	132 414	4 537
Hospitals	171 610	171 610	-
Health	205 751	191 224	14 527
Social insurance administration	18 112	18 112	-
Veterans' services	2 127	2 127	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
HAWAII—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	346 277	276 620	69 657
Air transportation (airports)	291 802	291 802	-
Parking facilities	1 267	(X)	1 267
Water transport and terminals	32 880	32 880	-
Transit subsidies	-	-	-
Public safety:			
Police protection	148 415	3 844	144 571
Fire protection	64 219	(X)	64 219
Correction	91 866	91 866	-
Protective inspection and regulation	31 238	22 640	8 598
Environment and housing:			
Natural resources	125 303	109 483	15 820
Parks and recreation	157 689	48 343	109 346
Housing and community development	176 641	83 994	92 647
Sewerage	132 506	6 257	126 249
Solid waste management	119 892	420	119 472
Government administration:			
Financial administration	110 697	77 883	32 814
Judicial and legal	123 225	95 022	28 203
General public buildings	85 613	41 178	44 435
Other government administration	73 751	43 514	30 237
Interest on general debt	312 718	230 308	82 410
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	617 742	459 375	158 367
Utilities	218 772	-	218 772
Capital outlay	68 347	-	68 347
Water supply	126 508	-	126 508
Electric power	-	-	-
Gas supply	-	-	-
Transit	92 264	-	92 264
Liquor store expenditure	-	-	-
Insurance trust	335 585	335 585	-
Unemployment compensation	60 736	60 736	-
Employee retirement	274 849	274 849	-
Other insurance trust	-	-	(X)
Debt outstanding	**5 332 167**	**4 201 628**	**1 130 539**
Long-term	5 287 345	4 156 806	1 130 539
Full faith and credit	3 271 605	2 274 846	996 759
Nonguaranteed	2 015 740	1 881 960	133 780
Short-term	44 822	44 822	-
Long-term debt by purpose:			
Public debt for private purposes	618 919	611 684	7 235
Education	5 572	5 255	317
Utilities	73 485	-	73 485
Other	4 589 369	3 539 867	1 049 502
Long-term debt issued	1 321 705	1 003 690	318 015
Long-term debt retired	406 385	198 021	208 364
Exhibit: Change in total debt during year	899 330	805 679	93 651
Cash and security holdings	**9 345 016**	**8 348 699**	**996 317**
Insurance trust funds	4 405 380	4 405 380	-
By purpose:			
Unemployment compensation	418 855	418 855	-
Employee retirement	3 986 525	3 986 525	-
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	4 939 636	3 943 319	996 317
By purpose:			
Offsets to debt	1 306 207	1 282 909	23 298
Bond funds	709 059	524 700	184 359
Other	2 924 370	2 135 710	788 660

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
IDAHO			
Revenue[1]	**3 585 227**	**2 583 740**	**1 676 443**
General revenue[1]	**3 071 650**	**2 147 617**	**1 598 989**
Intergovernmental revenue[1]	590 870	553 947	711 879
From Federal Government	590 870	536 587	54 283
From State governments	(1)	-	657 596
From local governments[1]	(X)	17 360	(X)
General revenue from own sources	2 480 780	1 593 670	887 110
Taxes	1 666 573	1 204 607	461 966
Property	443 456	99	443 357
Sales and gross receipts	594 166	587 765	6 401
General	404 173	404 164	9
Selective	189 993	183 601	6 392
Motor fuel	112 305	112 305	-
Alcoholic beverages	12 872	12 567	305
Tobacco products	15 259	15 259	-
Public utilities	6 161	1 783	4 378
Other	43 396	41 687	1 709
Individual income	446 148	446 148	-
Motor vehicle license	58 893	56 402	2 491
Other taxes	123 910	114 193	9 717
Charges and miscellaneous general revenue	814 207	389 063	425 144
Current charges	485 481	158 058	327 423
Education	125 135	96 527	28 608
Institutions of higher education	107 888	95 850	12 038
School lunch sales (gross)	15 273	-	15 273
Hospitals	162 314	1 305	161 009
Highways	6 224	3 766	2 458
Airports	7 234	11	7 223
Parking facilities	2 460	(X)	2 460
Water transport and terminals	425	-	425
Natural resources	47 483	34 682	12 801
Parks and recreation	7 427	2 010	5 417
Housing and community development	4 661	2 770	1 891
Sewerage	35 153	-	35 153
Solid waste management	29 529	1 141	28 388
Other charges	57 436	15 846	41 590
Miscellaneous general revenue	328 726	231 005	97 721
Interest earnings	207 346	152 388	54 958
Special assessments	8 438	-	8 438
Sale of property	7 788	6 167	1 621
Other general revenue	105 154	72 450	32 704
Other than general revenue	513 577	436 123	77 454
Utility revenue	77 047	-	77 047
Water supply	32 731	-	32 731
Electric power	43 940	-	43 940
Gas supply	-	-	-
Transit	376	-	376
Liquor store revenue	40 472	40 472	-
Insurance trust revenue	396 058	395 651	407
Unemployment compensation	82 217	82 217	-
Employee retirement	233 090	232 683	407
Other insurance trust revenue	80 751	80 751	(X)
Expenditure[1]	**3 297 265**	**2 305 140**	**1 664 786**
By character and object:			
Intergovernmental expenditure[1]	1 473	665 736	8 398
Direct expenditure	3 295 792	1 639 404	1 656 388
Current operation	2 425 215	1 021 293	1 403 922
Capital outlay	483 253	269 563	213 690
Construction	362 028	209 497	152 531
Other	121 225	60 066	61 159
Assistance and subsidies	36 354	36 261	93
Interest on debt	132 594	94 574	38 020
Insurance benefits and repayments	218 376	217 713	663
Exhibit: Salaries and wages	1 161 185	364 804	796 381
Direct expenditure by function	3 295 792	1 639 404	1 656 388
Direct general expenditure	2 963 323	1 389 638	1 573 685
Capital outlay	471 893	269 387	202 506
Other direct general expenditure	2 491 430	1 120 251	1 371 179
Education services:			
Education	1 147 985	355 637	792 348
Higher education	347 619	310 213	37 406
Elementary and secondary education	754 942	-	754 942
Other education	45 424	45 424	(X)
Libraries	11 413	2 234	9 179
Social services and income maintenance:			
Public welfare	308 973	285 200	23 773
Cash assistance payments	27 525	27 432	93
Vendor payments	192 491	185 325	7 166
Other public welfare	88 957	72 443	16 514
Hospitals	183 783	30 442	153 341
Health	76 494	51 582	24 912
Social insurance administration	15 707	15 707	-
Veterans' services	871	871	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
IDAHO—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	323 904	212 737	111 167
Air transportation (airports)	14 705	465	14 240
Parking facilities	4 430	(X)	4 430
Water transport and terminals	1 067	-	1 067
Transit subsidies	13	-	13
Public safety:			
Police protection	100 530	23 864	76 666
Fire protection	33 185	(X)	33 185
Correction	59 097	48 645	10 452
Protective inspection and regulation	31 026	27 268	3 758
Environment and housing:			
Natural resources	111 702	87 263	24 439
Parks and recreation	38 747	10 413	28 334
Housing and community development	21 542	4 619	16 923
Sewerage	58 212	8 240	49 972
Solid waste management	30 834	142	30 692
Government administration:			
Financial administration	73 912	36 418	37 494
Judicial and legal	44 857	22 135	22 722
General public buildings	12 971	532	12 439
Other government administration	24 878	8 105	16 773
Interest on general debt	123 358	94 574	28 784
General expenditure, n.e.c.:			
Miscellaneous commercial activities	3 240	3 240	-
Other and unallocable	105 887	59 305	46 582
Utilities	82 040	-	82 040
Capital outlay	11 184	-	11 184
Water supply	35 866	-	35 866
Electric power	43 631	-	43 631
Gas supply	-	-	-
Transit	2 543	-	2 543
Liquor store expenditure	32 053	32 053	-
Insurance trust	218 376	217 713	663
Unemployment compensation	71 680	71 680	-
Employee retirement	112 211	111 548	663
Other insurance trust	34 485	34 485	(X)
Debt outstanding	**1 730 302**	**1 122 423**	**607 879**
Long-term	1 687 647	1 122 423	565 224
Full faith and credit	315 092	-	315 092
Nonguaranteed	1 372 555	1 122 423	250 132
Short-term	42 655	-	42 655
Long-term debt by purpose:			
Public debt for private purposes	1 016 950	933 144	83 806
Education	242 248	52 079	190 169
Utilities	123 957	-	123 957
Other	304 492	137 200	167 292
Long-term debt issued	274 797	176 617	98 180
Long-term debt retired	77 031	31 043	45 988
Exhibit: Change in total debt during year	204 036	145 574	58 462
Cash and security holdings	**4 204 891**	**3 563 503**	**641 388**
Insurance trust funds	1 930 924	1 926 369	4 555
By purpose:			
Unemployment compensation	234 856	234 856	-
Employee retirement	1 545 473	1 540 918	4 555
Workers' compensation	150 595	150 595	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	2 273 967	1 637 134	636 833
By purpose:			
Offsets to debt	1 066 614	951 510	115 104
Bond funds	78 336	4 530	73 806
Other	1 129 017	681 094	447 923

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ILLINOIS			
Revenue[1]	**45 341 040**	**25 092 123**	**26 859 509**
General revenue[1]	**38 288 162**	**21 800 813**	**23 097 941**
Intergovernmental revenue[1]	5 816 186	4 923 880	7 502 898
From Federal Government	5 816 186	4 810 405	1 005 781
From State governments	(1)	-	6 497 117
From local governments[1]	(X)	113 475	(X)
General revenue from own sources	32 471 976	16 876 933	15 595 043
Taxes	24 614 808	13 291 517	11 323 291
Property	9 065 821	228 436	8 837 385
Sales and gross receipts	8 814 531	6 632 507	2 182 024
General	5 420 554	4 163 801	1 256 753
Selective	3 393 977	2 468 706	925 271
Motor fuel	1 190 076	1 024 492	165 584
Alcoholic beverages	109 501	63 625	45 876
Tobacco products	392 613	319 038	73 575
Public utilities	1 117 217	702 985	414 232
Other	584 570	358 566	226 004
Individual income	4 540 824	4 538 545	2 279
Motor vehicle license	689 125	597 981	91 144
Other taxes	1 504 507	1 294 048	210 459
Charges and miscellaneous general revenue	7 857 168	3 585 416	4 271 752
Current charges	4 029 722	1 374 878	2 654 844
Education	1 451 802	933 960	517 842
Institutions of higher education	1 233 330	933 307	300 023
School lunch sales (gross)	140 565	-	140 565
Hospitals	509 034	149 697	359 337
Highways	278 679	248 309	30 370
Airports	352 538	-	352 538
Parking facilities	33 496	(X)	33 496
Water transport and terminals	6 466	-	6 466
Natural resources	18 980	7 859	11 121
Parks and recreation	268 868	1 715	267 153
Housing and community development	109 510	9 513	99 997
Sewerage	469 244	-	469 244
Solid waste management	73 671	-	73 671
Other charges	457 434	23 825	433 609
Miscellaneous general revenue	3 827 446	2 210 538	1 616 908
Interest earnings	2 277 483	1 158 879	1 118 604
Special assessments	13 852	-	13 852
Sale of property	15 972	5	15 967
Other general revenue	1 520 139	1 051 654	468 485
Other than general revenue	7 052 878	3 291 310	3 761 568
Utility revenue	1 605 352	-	1 605 352
Water supply	866 663	-	866 663
Electric power	267 183	-	267 183
Gas supply	40 024	-	40 024
Transit	431 482	-	431 482
Liquor store revenue	-	-	-
Insurance trust revenue	5 447 526	3 291 310	2 156 216
Unemployment compensation	1 069 057	1 069 057	-
Employee retirement	4 372 924	2 216 708	2 156 216
Other insurance trust revenue	5 545	5 545	(X)
Expenditure[1]	**43 736 482**	**24 619 161**	**25 647 641**
By character and object:			
Intergovernmental expenditure[1]	2 354	6 508 465	24 209
Direct expenditure	43 734 128	18 110 696	25 623 432
Current operation	30 607 048	10 776 274	19 830 774
Capital outlay	5 907 267	2 047 368	3 859 899
Construction	4 346 524	1 686 083	2 660 441
Other	1 560 743	361 285	1 199 458
Assistance and subsidies	1 543 941	1 543 634	307
Interest on debt	2 421 920	1 292 228	1 129 692
Insurance benefits and repayments	3 253 952	2 451 192	802 760
Exhibit: Salaries and wages	15 159 078	3 490 889	11 668 189
Direct expenditure by function	43 734 128	18 110 696	25 623 432
Direct general expenditure	38 019 112	15 659 504	22 359 608
Capital outlay	5 421 068	2 047 368	3 373 700
Other direct general expenditure	32 598 044	13 612 136	18 985 908
Education services:			
Education	12 713 142	2 986 019	9 727 123
Higher education	3 283 726	2 321 800	961 926
Elementary and secondary education	8 773 395	8 198	8 765 197
Other education	656 021	656 021	(X)
Libraries	328 988	18 116	310 872
Social services and income maintenance:			
Public welfare	4 967 335	4 683 992	283 343
Cash assistance payments	1 193 580	1 193 273	307
Vendor payments	2 452 336	2 449 412	2 924
Other public welfare	1 321 419	1 041 307	280 112
Hospitals	1 406 812	651 195	755 617
Health	1 062 175	817 762	244 413
Social insurance administration	194 882	194 882	-
Veterans' services	8 308	8 308	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
ILLINOIS—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	3 279 833	1 919 674	1 360 159
Air transportation (airports)	448 300	6 840	441 460
Parking facilities	38 723	(X)	38 723
Water transport and terminals	5 902	-	5 902
Transit subsidies	8 627	6 149	2 478
Public safety:			
Police protection	1 604 966	220 354	1 384 612
Fire protection	704 912	(X)	704 912
Correction	901 148	629 393	271 755
Protective inspection and regulation	219 481	158 410	61 071
Environment and housing:			
Natural resources	388 594	272 223	116 371
Parks and recreation	1 253 284	165 008	1 088 276
Housing and community development	742 920	167 511	575 409
Sewerage	935 970	15 418	920 552
Solid waste management	320 518	25 770	294 748
Government administration:			
Financial administration	691 730	390 211	301 519
Judicial and legal	562 136	175 382	386 754
General public buildings	281 013	54 072	226 941
Other government administration	459 105	71 842	387 263
Interest on general debt	2 330 149	1 292 228	1 037 921
General expenditure, n.e.c.:			
Miscellaneous commercial activities	109	-	109
Other and unallocable	2 160 050	728 745	1 431 305
Utilities	2 461 064	-	2 461 064
Capital outlay	486 199	-	486 199
Water supply	918 237	-	918 237
Electric power	259 102	-	259 102
Gas supply	34 569	-	34 569
Transit	1 249 156	-	1 249 156
Liquor store expenditure	-	-	-
Insurance trust	3 253 952	2 451 192	802 760
Unemployment compensation	1 146 648	1 146 648	-
Employee retirement	2 101 900	1 299 140	802 760
Other insurance trust	5 404	5 404	(X)
Debt outstanding	**37 913 709**	**18 238 449**	**19 675 260**
Long-term	37 434 947	18 233 523	19 201 424
Full faith and credit	14 514 544	5 388 300	9 126 244
Nonguaranteed	22 920 403	12 845 223	10 075 180
Short-term	478 762	4 926	473 836
Long-term debt by purpose:			
Public debt for private purposes	15 482 889	11 706 387	3 776 502
Education	3 707 421	555 898	3 151 523
Utilities	1 602 126	-	1 602 126
Other	16 642 511	5 971 238	10 671 273
Long-term debt issued	6 558 763	2 127 722	4 431 041
Long-term debt retired	2 716 665	1 126 703	1 589 962
Exhibit: Change in total debt during year	3 830 697	1 002 871	2 827 826
Cash and security holdings	**65 421 420**	**35 823 995**	**29 597 425**
Insurance trust funds	32 943 122	19 775 036	13 168 086
By purpose:			
Unemployment compensation	1 306 680	1 306 680	-
Employee retirement	31 635 849	18 467 763	13 168 086
Workers' compensation	593	593	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	32 478 298	16 048 959	16 429 339
By purpose:			
Offsets to debt	16 761 978	12 004 505	4 757 473
Bond funds	3 780 764	255 002	3 525 762
Other	11 935 556	3 789 452	8 146 104

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
INDIANA			
Revenue[1]	**19 344 820**	**12 288 307**	**10 858 465**
General revenue[1]	**17 249 119**	**11 222 425**	**9 828 646**
Intergovernmental revenue[1]	2 808 375	2 684 747	3 925 580
From Federal Government	2 808 375	2 583 224	225 151
From State governments	(1)	-	3 700 429
From local governments[1]	(X)	101 523	(X)
General revenue from own sources	14 440 744	8 537 678	5 903 066
Taxes	9 755 770	6 182 409	3 573 361
Property	3 202 249	4 910	3 197 339
Sales and gross receipts	3 412 302	3 385 256	27 046
General	2 538 335	2 538 335	-
Selective	873 967	846 921	27 046
Motor fuel	581 740	581 740	-
Alcoholic beverages	33 257	33 257	-
Tobacco products	110 115	110 115	-
Public utilities	-	-	-
Other	148 855	121 809	27 046
Individual income	2 494 192	2 183 972	310 220
Motor vehicle license	165 759	165 706	53
Other taxes	481 268	442 565	38 703
Charges and miscellaneous general revenue	4 684 974	2 355 269	2 329 705
Current charges	3 059 001	1 446 933	1 612 068
Education	1 139 219	950 387	188 832
Institutions of higher education	905 515	905 515	-
School lunch sales (gross)	114 854	-	114 854
Hospitals	1 126 513	293 294	833 219
Highways	65 067	64 646	421
Airports	43 117	-	43 117
Parking facilities	5 764	(X)	5 764
Water transport and terminals	2 713	2 713	-
Natural resources	19 702	18 837	865
Parks and recreation	47 893	12 740	35 153
Housing and community development	24 036	975	23 061
Sewerage	302 555	-	302 555
Solid waste management	52 600	-	52 600
Other charges	229 822	103 341	126 481
Miscellaneous general revenue	1 625 973	908 336	717 637
Interest earnings	872 079	486 450	385 629
Special assessments	14 482	-	14 482
Sale of property	12 718	5 042	7 676
Other general revenue	726 694	416 844	309 850
Other than general revenue	2 095 701	1 065 882	1 029 819
Utility revenue	951 456	-	951 456
Water supply	191 907	-	191 907
Electric power	443 267	-	443 267
Gas supply	295 348	-	295 348
Transit	20 934	-	20 934
Liquor store revenue	-	-	-
Insurance trust revenue	1 144 245	1 065 882	78 363
Unemployment compensation	253 178	253 178	-
Employee retirement	889 521	811 158	78 363
Other insurance trust revenue	1 546	1 546	(X)
Expenditure[1]	**18 577 547**	**11 734 265**	**10 668 993**
By character and object:			
Intergovernmental expenditure[1]	15 819	3 779 085	62 445
Direct expenditure	18 561 728	7 955 180	10 606 548
Current operation	14 631 708	5 963 148	8 668 560
Capital outlay	2 194 030	940 820	1 253 210
Construction	1 506 095	730 279	775 816
Other	687 935	210 541	477 394
Assistance and subsidies	341 029	150 333	190 696
Interest on debt	734 697	320 008	414 689
Insurance benefits and repayments	660 264	580 871	79 393
Exhibit: Salaries and wages	6 918 735	2 052 795	4 865 940
Direct expenditure by function	18 561 728	7 955 180	10 606 548
Direct general expenditure	16 795 687	7 374 309	9 421 378
Capital outlay	2 024 473	940 820	1 083 653
Other direct general expenditure	14 771 214	6 433 489	8 337 725
Education services:			
Education	6 936 934	2 356 253	4 580 681
Higher education	2 075 748	2 075 748	-
Elementary and secondary education	4 580 681	-	4 580 681
Other education	280 505	280 505	(X)
Libraries	125 370	3 180	122 190
Social services and income maintenance:			
Public welfare	2 350 976	2 010 317	340 659
Cash assistance payments	194 951	4 255	190 696
Vendor payments	1 779 238	1 759 508	19 730
Other public welfare	376 787	246 554	130 233
Hospitals	1 360 502	461 749	898 753
Health	337 789	259 369	78 420
Social insurance administration	66 246	66 246	-
Veterans' services	905	905	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
INDIANA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 139 446	715 925	423 521
Air transportation (airports)	79 669	-	79 669
Parking facilities	10 828	(X)	10 828
Water transport and terminals	7 358	4 213	3 145
Transit subsidies	19 801	19 801	-
Public safety:			
Police protection	423 829	88 589	335 240
Fire protection	214 073	(X)	214 073
Correction	363 276	278 454	84 822
Protective inspection and regulation	42 403	35 965	6 438
Environment and housing:			
Natural resources	178 081	133 500	44 581
Parks and recreation	174 286	33 052	141 234
Housing and community development	189 359	35 948	153 411
Sewerage	407 494	5 505	401 989
Solid waste management	85 534	2 301	83 233
Government administration:			
Financial administration	290 212	173 069	117 143
Judicial and legal	183 086	48 225	134 861
General public buildings	120 050	73 240	46 810
Other government administration	268 623	32 430	236 193
Interest on general debt	685 495	320 008	365 487
General expenditure, n.e.c.:			
Miscellaneous commercial activities	6 363	-	6 363
Other and unallocable	727 699	216 065	511 634
Utilities	1 105 777	-	1 105 777
Capital outlay	169 557	-	169 557
Water supply	216 158	-	216 158
Electric power	493 391	-	493 391
Gas supply	322 912	-	322 912
Transit	73 316	-	73 316
Liquor store expenditure	-	-	-
Insurance trust	660 264	580 871	79 393
Unemployment compensation	171 903	171 903	-
Employee retirement	487 736	408 343	79 393
Other insurance trust	625	625	(X)
Debt outstanding	**11 207 870**	**4 623 993**	**6 583 877**
Long-term	11 066 874	4 617 738	6 449 136
Full faith and credit	1 793 272	-	1 793 272
Nonguaranteed	9 273 602	4 617 738	4 655 864
Short-term	140 996	6 255	134 741
Long-term debt by purpose:			
Public debt for private purposes	3 335 587	1 823 880	1 511 707
Education	2 965 202	1 435 011	1 530 191
Utilities	828 905	-	828 905
Other	3 937 180	1 358 847	2 578 333
Long-term debt issued	1 587 477	1 050 231	537 246
Long-term debt retired	898 826	577 270	321 556
Exhibit: Change in total debt during year	475 497	465 398	10 099
Cash and security holdings	**19 697 034**	**13 740 425**	**5 956 609**
Insurance trust funds	7 457 156	7 032 182	424 974
By purpose:			
Unemployment compensation	871 717	871 717	-
Employee retirement	6 584 820	6 159 846	424 974
Workers' compensation	619	619	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	12 239 878	6 708 243	5 531 635
By purpose:			
Offsets to debt	5 283 839	2 858 508	2 425 331
Bond funds	896 137	171 771	724 366
Other	6 059 902	3 677 964	2 381 938

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
IOWA			
Revenue[1]	**11 057 595**	**7 136 778**	**5 727 907**
General revenue[1]	**9 617 129**	**6 200 457**	**5 223 762**
Intergovernmental revenue[1]	1 608 776	1 519 439	1 896 427
From Federal Government	1 608 776	1 449 400	159 376
From State governments	(1)	-	1 737 051
From local governments[1]	(X)	70 039	(X)
General revenue from own sources	8 008 353	4 681 018	3 327 335
Taxes	5 442 648	3 447 460	1 995 188
Property	1 918 163	-	1 918 163
Sales and gross receipts	1 554 246	1 506 257	47 989
General	1 005 499	977 056	28 443
Selective	548 747	529 201	19 546
Motor fuel	330 530	330 530	-
Alcoholic beverages	12 707	12 707	-
Tobacco products	86 523	86 523	-
Public utilities	7 140	-	7 140
Other	111 847	99 441	12 406
Individual income	1 346 708	1 343 571	3 137
Motor vehicle license	227 867	220 730	7 137
Other taxes	395 664	376 902	18 762
Charges and miscellaneous general revenue	2 565 705	1 233 558	1 332 147
Current charges	1 668 827	782 969	885 858
Education	600 486	412 422	188 064
Institutions of higher education	538 812	412 351	126 461
School lunch sales (gross)	54 132	-	54 132
Hospitals	674 749	318 386	356 363
Highways	6 458	2 152	4 306
Airports	16 748	385	16 363
Parking facilities	10 767	(X)	10 767
Water transport and terminals	193	-	193
Natural resources	9 880	9 427	453
Parks and recreation	33 836	1 890	31 946
Housing and community development	5 499	118	5 381
Sewerage	137 355	-	137 355
Solid waste management	54 799	4 407	50 392
Other charges	118 057	33 782	84 275
Miscellaneous general revenue	896 878	450 589	446 289
Interest earnings	522 923	209 001	313 922
Special assessments	16 138	-	16 138
Sale of property	4 210	233	3 977
Other general revenue	353 607	241 355	112 252
Other than general revenue	1 440 466	936 321	504 145
Utility revenue	432 355	-	432 355
Water supply	144 648	-	144 648
Electric power	250 737	-	250 737
Gas supply	30 562	-	30 562
Transit	6 408	-	6 408
Liquor store revenue	81 975	81 975	-
Insurance trust revenue	926 136	854 346	71 790
Unemployment compensation	196 916	196 916	-
Employee retirement	728 895	657 105	71 790
Other insurance trust revenue	325	325	(X)
Expenditure[1]	**10 534 980**	**6 819 816**	**5 884 023**
By character and object:			
Intergovernmental expenditure[1]	19 233	2 116 655	71 437
Direct expenditure	10 515 747	4 703 161	5 812 586
Current operation	8 102 279	3 310 177	4 792 102
Capital outlay	1 350 153	626 185	723 968
Construction	1 006 162	504 838	501 324
Other	343 991	121 347	222 644
Assistance and subsidies	241 887	240 639	1 248
Interest on debt	408 706	146 895	261 811
Insurance benefits and repayments	412 722	379 265	33 457
Exhibit: Salaries and wages	3 836 088	1 390 328	2 445 760
Direct expenditure by function	10 515 747	4 703 161	5 812 586
Direct general expenditure	9 550 204	4 266 864	5 283 340
Capital outlay	1 269 334	626 185	643 149
Other direct general expenditure	8 280 870	3 640 679	4 640 191
Education services:			
Education	3 697 630	1 108 349	2 589 281
Higher education	1 258 691	961 584	297 107
Elementary and secondary education	2 292 174	-	2 292 174
Other education	146 765	146 765	(X)
Libraries	52 535	4 418	48 117
Social services and income maintenance:			
Public welfare	1 268 928	1 136 031	132 897
Cash assistance payments	159 854	158 606	1 248
Vendor payments	716 390	693 116	23 274
Other public welfare	392 684	284 309	108 375
Hospitals	839 355	457 525	381 830
Health	192 955	74 551	118 404
Social insurance administration	44 058	44 058	-
Veterans' services	-	-	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
IOWA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 109 725	594 605	515 120
Air transportation (airports)	34 099	1 138	32 961
Parking facilities	24 832	(X)	24 832
Water transport and terminals	196	-	196
Transit subsidies	9 588	8 841	747
Public safety:			
Police protection	251 299	45 245	206 054
Fire protection	90 285	(X)	90 285
Correction	136 403	108 534	27 869
Protective inspection and regulation	34 872	26 779	8 093
Environment and housing:			
Natural resources	172 371	153 955	18 416
Parks and recreation	136 711	13 100	123 611
Housing and community development	74 039	2 489	71 550
Sewerage	192 712	-	192 712
Solid waste management	80 144	2 245	77 899
Government administration:			
Financial administration	183 570	99 903	83 667
Judicial and legal	145 238	105 387	39 851
General public buildings	43 607	4 315	39 292
Other government administration	90 960	28 119	62 841
Interest on general debt	362 573	146 895	215 678
General expenditure, n.e.c.:			
Miscellaneous commercial activities	7 365	7 365	-
Other and unallocable	274 154	93 017	181 137
Utilities	495 789	-	495 789
Capital outlay	80 819	-	80 819
Water supply	180 016	-	180 016
Electric power	256 935	-	256 935
Gas supply	28 194	-	28 194
Transit	30 644	-	30 644
Liquor store expenditure	57 032	57 032	-
Insurance trust	412 722	379 265	33 457
Unemployment compensation	165 667	165 667	-
Employee retirement	246 441	212 984	33 457
Other insurance trust	614	614	(X)
Debt outstanding	**5 106 318**	**1 620 256**	**3 486 062**
Long-term	4 991 358	1 611 235	3 380 123
Full faith and credit	1 303 595	-	1 303 595
Nonguaranteed	3 687 763	1 611 235	2 076 528
Short-term	114 960	9 021	105 939
Long-term debt by purpose:			
Public debt for private purposes	2 266 295	1 133 134	1 133 161
Education	898 439	478 101	420 338
Utilities	583 444	-	583 444
Other	1 243 180	-	1 243 180
Long-term debt issued	497 969	153 234	344 735
Long-term debt retired	491 856	208 299	283 557
Exhibit: Change in total debt during year	-236 835	-335 697	98 862
Cash and security holdings	**12 286 470**	**7 998 525**	**4 287 945**
Insurance trust funds	6 582 201	5 855 622	726 579
By purpose:			
Unemployment compensation	554 999	554 999	-
Employee retirement	6 026 773	5 300 194	726 579
Workers' compensation	429	429	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	5 704 269	2 142 903	3 561 366
By purpose:			
Offsets to debt	2 604 263	1 226 719	1 377 544
Bond funds	236 410	47 345	189 065
Other	2 863 596	868 839	1 994 757

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
KANSAS			
Revenue[1]	**9 225 529**	**5 249 018**	**5 262 872**
General revenue[1]	**8 138 002**	**4 724 172**	**4 700 191**
Intergovernmental revenue[1]	1 199 416	1 149 319	1 336 458
From Federal Government	1 199 416	1 131 734	67 682
From State governments	(1)	-	1 268 776
From local governments[1]	(X)	17 585	(X)
General revenue from own sources	6 938 586	3 574 853	3 363 733
Taxes	4 815 074	2 796 415	2 018 659
Property	1 725 196	32 961	1 692 235
Sales and gross receipts	1 642 209	1 348 119	294 090
General	1 131 481	918 211	213 270
Selective	510 728	429 908	80 820
Motor fuel	234 726	234 725	1
Alcoholic beverages	52 164	52 164	-
Tobacco products	54 584	54 584	-
Public utilities	73 867	430	73 437
Other	95 387	88 005	7 382
Individual income	880 740	880 740	-
Motor vehicle license	109 344	106 728	2 616
Other taxes	457 585	427 867	29 718
Charges and miscellaneous general revenue	2 123 512	778 438	1 345 074
Current charges	1 196 156	527 107	669 049
Education	438 639	301 549	137 090
Institutions of higher education	375 528	300 387	75 141
School lunch sales (gross)	48 279	-	48 279
Hospitals	373 396	134 821	238 575
Highways	44 712	40 253	4 459
Airports	18 386	-	18 386
Parking facilities	2 577	(X)	2 577
Water transport and terminals	1 036	-	1 036
Natural resources	20 596	13 433	7 163
Parks and recreation	29 409	2 064	27 345
Housing and community development	12 583	-	12 583
Sewerage	89 700	-	89 700
Solid waste management	38 690	-	38 690
Other charges	126 432	34 987	91 445
Miscellaneous general revenue	927 356	251 331	676 025
Interest earnings	622 290	140 702	481 588
Special assessments	76 839	11 932	64 907
Sale of property	2 458	283	2 175
Other general revenue	225 769	98 414	127 355
Other than general revenue	1 087 527	524 846	562 681
Utility revenue	530 003	-	530 003
Water supply	201 829	-	201 829
Electric power	307 075	-	307 075
Gas supply	19 275	-	19 275
Transit	1 824	-	1 824
Liquor store revenue	-	-	-
Insurance trust revenue	557 524	524 846	32 678
Unemployment compensation	218 000	218 000	-
Employee retirement	322 269	289 591	32 678
Other insurance trust revenue	17 255	17 255	(X)
Expenditure[1]	**9 003 368**	**5 125 859**	**5 284 807**
By character and object:			
Intergovernmental expenditure[1]	175	1 406 963	510
Direct expenditure	9 003 193	3 718 896	5 284 297
Current operation	6 801 900	2 591 746	4 210 154
Capital outlay	1 065 297	499 100	566 197
Construction	742 065	393 672	348 393
Other	323 232	105 428	217 804
Assistance and subsidies	169 674	169 674	-
Interest on debt	519 108	31 114	487 994
Insurance benefits and repayments	447 214	427 262	19 952
Exhibit: Salaries and wages	3 442 688	1 153 534	2 289 154
Direct expenditure by function	9 003 193	3 718 896	5 284 297
Direct general expenditure	7 983 985	3 291 634	4 692 351
Capital outlay	966 215	499 100	467 115
Other direct general expenditure	7 017 770	2 792 534	4 225 236
Education services:			
Education	3 080 479	836 774	2 243 705
Higher education	975 020	736 409	238 611
Elementary and secondary education	2 005 094	-	2 005 094
Other education	100 365	100 365	(X)
Libraries	34 822	1 537	33 285
Social services and income maintenance:			
Public welfare	844 797	815 860	28 937
Cash assistance payments	134 548	134 548	-
Vendor payments	512 730	511 241	1 489
Other public welfare	197 519	170 071	27 448
Hospitals	527 862	285 331	242 531
Health	175 863	81 120	94 743
Social insurance administration	17 646	17 646	-
Veterans' services	1 523	1 523	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
KANSAS—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	937 428	525 261	412 167
Air transportation (airports)	27 386	-	27 386
Parking facilities	2 582	(X)	2 582
Water transport and terminals	776	-	776
Transit subsidies	-	-	-
Public safety:			
Police protection	245 198	30 147	215 051
Fire protection	105 884	(X)	105 884
Correction	225 897	198 007	27 890
Protective inspection and regulation	36 395	28 212	8 183
Environment and housing:			
Natural resources	187 628	146 156	41 472
Parks and recreation	98 126	2 013	96 113
Housing and community development	39 154	1 929	37 225
Sewerage	103 443	-	103 443
Solid waste management	39 888	-	39 888
Government administration:			
Financial administration	169 257	90 152	79 105
Judicial and legal	125 306	82 501	42 805
General public buildings	56 141	4 593	51 548
Other government administration	113 969	25 724	88 245
Interest on general debt	475 498	31 114	444 384
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	311 037	86 034	225 003
Utilities	571 994	-	571 994
Capital outlay	99 082	-	99 082
Water supply	234 052	-	234 052
Electric power	311 740	-	311 740
Gas supply	19 110	-	19 110
Transit	7 092	-	7 092
Liquor store expenditure	-	-	-
Insurance trust	447 214	427 262	19 952
Unemployment compensation	172 759	172 759	-
Employee retirement	252 598	232 646	19 952
Other insurance trust	21 857	21 857	(X)
Debt outstanding	**7 225 198**	**336 964**	**6 888 234**
Long-term	7 075 015	336 964	6 738 051
Full faith and credit	1 869 803	-	1 869 803
Nonguaranteed	5 205 212	336 964	4 868 248
Short-term	150 183	-	150 183
Long-term debt by purpose:			
Public debt for private purposes	3 856 755	17 790	3 838 965
Education	664 099	43 305	620 794
Utilities	658 255	-	658 255
Other	1 895 906	275 869	1 620 037
Long-term debt issued	738 879	58 819	680 060
Long-term debt retired	835 738	27 484	808 254
Exhibit: Change in total debt during year	-125 693	31 335	-157 028
Cash and security holdings	**11 926 460**	**5 531 845**	**6 394 615**
Insurance trust funds	4 758 821	4 362 876	395 945
By purpose:			
Unemployment compensation	550 400	550 400	-
Employee retirement	4 194 030	3 798 085	395 945
Workers' compensation	14 391	14 391	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	7 167 639	1 168 969	5 998 670
By purpose:			
Offsets to debt	3 994 985	76 885	3 918 100
Bond funds	223 185	19 284	203 901
Other	2 949 469	1 072 800	1 876 669

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
KENTUCKY			
Revenue[1]	**13 303 367**	**9 951 015**	**5 436 310**
General revenue[1]	**11 493 322**	**8 705 621**	**4 871 659**
Intergovernmental revenue[1]	2 379 680	2 232 815	2 230 823
From Federal Government	2 379 680	2 218 587	161 093
From State governments	(1)	-	2 069 730
From local governments[1]	(X)	14 228	(X)
General revenue from own sources	9 113 642	6 472 806	2 640 836
Taxes	6 421 866	5 043 183	1 378 683
Property	1 027 820	323 373	704 447
Sales and gross receipts	2 245 196	2 150 471	94 725
General	1 299 665	1 299 665	-
Selective	945 531	850 806	94 725
Motor fuel	350 369	350 369	-
Alcoholic beverages	54 156	52 402	1 754
Tobacco products	14 278	14 278	-
Public utilities	82 052	-	82 052
Other	444 676	433 757	10 919
Individual income	2 048 507	1 693 339	355 168
Motor vehicle license	157 518	141 080	16 438
Other taxes	942 825	734 920	207 905
Charges and miscellaneous general revenue	2 691 776	1 429 623	1 262 153
Current charges	1 496 821	796 370	700 451
Education	530 089	477 740	52 349
Institutions of higher education	463 722	463 722	-
School lunch sales (gross)	48 780	-	48 780
Hospitals	412 219	174 049	238 170
Highways	24 702	24 700	2
Airports	56 375	-	56 375
Parking facilities	9 937	(X)	9 937
Water transport and terminals	3 254	-	3 254
Natural resources	24 508	22 222	2 286
Parks and recreation	55 378	37 892	17 486
Housing and community development	21 543	2 432	19 111
Sewerage	152 058	-	152 058
Solid waste management	46 302	234	46 068
Other charges	160 456	57 101	103 355
Miscellaneous general revenue	1 194 955	633 253	561 702
Interest earnings	930 172	438 126	492 046
Special assessments	4 256	-	4 256
Sale of property	13 164	2 779	10 385
Other general revenue	247 363	192 348	55 015
Other than general revenue	1 810 045	1 245 394	564 651
Utility revenue	546 576	-	546 576
Water supply	225 851	-	225 851
Electric power	260 133	-	260 133
Gas supply	50 962	-	50 962
Transit	9 630	-	9 630
Liquor store revenue	-	-	-
Insurance trust revenue	1 263 469	1 245 394	18 075
Unemployment compensation	217 755	217 755	-
Employee retirement	943 556	925 481	18 075
Other insurance trust revenue	102 158	102 158	(X)
Expenditure[1]	**12 395 377**	**9 047 773**	**5 570 516**
By character and object:			
Intergovernmental expenditure[1]	-	2 221 186	1 726
Direct expenditure	12 395 377	6 826 587	5 568 790
Current operation	8 827 795	4 511 472	4 316 323
Capital outlay	1 529 531	870 438	659 093
Construction	990 437	676 075	314 362
Other	539 094	194 363	344 731
Assistance and subsidies	270 798	270 614	184
Interest on debt	961 094	378 733	582 361
Insurance benefits and repayments	806 159	795 330	10 829
Exhibit: Salaries and wages	4 279 151	1 755 572	2 523 579
Direct expenditure by function	12 395 377	6 826 587	5 568 790
Direct general expenditure	10 948 460	6 026 380	4 922 080
Capital outlay	1 417 301	869 094	548 207
Other direct general expenditure	9 531 159	5 157 286	4 373 873
Education services:			
Education	3 767 212	1 445 718	2 321 494
Higher education	1 127 846	1 127 846	-
Elementary and secondary education	2 321 494	-	2 321 494
Other education	317 872	317 872	(X)
Libraries	48 227	8 227	40 000
Social services and income maintenance:			
Public welfare	1 958 841	1 929 858	28 983
Cash assistance payments	203 412	203 228	184
Vendor payments	1 280 976	1 277 431	3 545
Other public welfare	474 453	449 199	25 254
Hospitals	523 749	277 722	246 027
Health	250 549	113 690	136 859
Social insurance administration	45 156	45 156	-
Veterans' services	1 304	1 304	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
KENTUCKY—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	960 221	735 516	224 705
Air transportation (airports)	99 234	1 028	98 206
Parking facilities	7 931	(X)	7 931
Water transport and terminals	7 074	-	7 074
Transit subsidies	-	-	-
Public safety:			
Police protection	301 575	91 598	209 977
Fire protection	112 890	(X)	112 890
Correction	250 118	179 786	70 332
Protective inspection and regulation	45 226	37 531	7 695
Environment and housing:			
Natural resources	216 645	209 593	7 052
Parks and recreation	155 384	87 714	67 670
Housing and community development	114 831	6 035	108 796
Sewerage	223 215	-	223 215
Solid waste management	78 171	6 760	71 411
Government administration:			
Financial administration	196 199	125 502	70 697
Judicial and legal	152 016	125 415	26 601
General public buildings	36 137	402	35 735
Other government administration	96 241	31 169	65 072
Interest on general debt	910 129	378 733	531 396
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	390 185	187 923	202 262
Utilities	640 758	4 877	635 881
Capital outlay	112 230	1 344	110 886
Water supply	269 459	-	269 459
Electric power	267 823	-	267 823
Gas supply	47 314	-	47 314
Transit	56 162	4 877	51 285
Liquor store expenditure	-	-	-
Insurance trust	806 159	795 330	10 829
Unemployment compensation	253 193	253 193	-
Employee retirement	458 099	447 270	10 829
Other insurance trust	94 867	94 867	(X)
Debt outstanding	**14 362 362**	**6 024 486**	**8 337 876**
Long-term	14 354 889	6 024 486	8 330 403
Full faith and credit	1 031 061	57 705	973 356
Nonguaranteed	13 323 828	5 966 781	7 357 047
Short-term	7 473	-	7 473
Long-term debt by purpose:			
Public debt for private purposes	7 337 948	1 997 416	5 340 532
Education	2 771 728	1 868 322	903 406
Utilities	757 730	-	757 730
Other	3 487 483	2 158 748	1 328 735
Long-term debt issued	1 744 015	1 024 996	719 019
Long-term debt retired	830 727	363 414	467 313
Exhibit: Change in total debt during year	914 461	661 582	252 879
Cash and security holdings	**20 766 826**	**13 884 910**	**6 881 916**
Insurance trust funds	8 136 190	7 993 960	142 230
By purpose:			
Unemployment compensation	368 030	368 030	-
Employee retirement	7 764 279	7 622 049	142 230
Workers' compensation	3 881	3 881	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	12 630 636	5 890 950	6 739 686
By purpose:			
Offsets to debt	8 274 817	2 841 366	5 433 451
Bond funds	712 397	502 148	210 249
Other	3 643 422	2 547 436	1 095 986

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
LOUISIANA			
Revenue[1]	**16 482 069**	**10 764 100**	**8 092 276**
General revenue[1]	**14 424 748**	**9 409 886**	**7 389 169**
Intergovernmental revenue[1]	3 114 248	2 856 778	2 631 777
From Federal Government	3 114 248	2 841 098	273 150
From State governments	(1)	-	2 358 627
From local governments[1]	(X)	15 680	(X)
General revenue from own sources	11 310 500	6 553 108	4 757 392
Taxes	7 033 008	4 309 467	2 723 541
Property	1 171 418	47 394	1 124 024
Sales and gross receipts	3 620 372	2 125 805	1 494 567
General	2 678 240	1 308 090	1 370 150
Selective	942 132	817 715	124 417
Motor fuel	443 770	443 770	-
Alcoholic beverages	45 377	41 899	3 478
Tobacco products	84 291	84 199	92
Public utilities	110 118	11 777	98 341
Other	258 576	236 070	22 506
Individual income	803 632	803 592	40
Motor vehicle license	79 962	78 273	1 689
Other taxes	1 357 624	1 254 403	103 221
Charges and miscellaneous general revenue	4 277 492	2 243 641	2 033 851
Current charges	2 249 099	980 065	1 269 034
Education	626 386	573 198	53 188
Institutions of higher education	563 391	560 769	2 622
School lunch sales (gross)	40 833	-	40 833
Hospitals	908 441	162 187	746 254
Highways	33 797	30 885	2 912
Airports	56 736	-	56 736
Parking facilities	4 355	(X)	4 355
Water transport and terminals	53 653	35 779	17 874
Natural resources	11 325	11 325	-
Parks and recreation	50 359	26 531	23 828
Housing and community development	23 528	88	23 440
Sewerage	141 069	-	141 069
Solid waste management	57 664	-	57 664
Other charges	281 786	140 072	141 714
Miscellaneous general revenue	2 028 393	1 263 576	764 817
Interest earnings	1 230 607	661 021	569 586
Special assessments	6 829	-	6 829
Sale of property	3 024	1 130	1 894
Other general revenue	787 933	601 425	186 508
Other than general revenue	2 057 321	1 354 214	703 107
Utility revenue	627 855	-	627 855
Water supply	206 199	-	206 199
Electric power	327 554	-	327 554
Gas supply	61 621	-	61 621
Transit	32 481	-	32 481
Liquor store revenue	-	-	-
Insurance trust revenue	1 429 466	1 354 214	75 252
Unemployment compensation	265 433	265 433	-
Employee retirement	1 164 033	1 088 781	75 252
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**15 903 812**	**10 537 155**	**7 849 948**
By character and object:			
Intergovernmental expenditure[1]	-	2 467 214	16 077
Direct expenditure	15 903 812	8 069 941	7 833 871
Current operation	11 426 710	5 161 914	6 264 796
Capital outlay	1 703 544	861 540	842 004
Construction	1 246 748	673 549	573 199
Other	456 796	187 991	268 805
Assistance and subsidies	271 749	271 679	70
Interest on debt	1 489 659	830 016	659 643
Insurance benefits and repayments	1 012 150	944 792	67 358
Exhibit: Salaries and wages	5 596 839	2 190 067	3 406 772
Direct expenditure by function	15 903 812	8 069 941	7 833 871
Direct general expenditure	14 247 081	7 125 149	7 121 932
Capital outlay	1 643 799	861 540	782 259
Other direct general expenditure	12 603 282	6 263 609	6 339 673
Education services:			
Education	4 463 092	1 436 209	3 026 883
Higher education	1 174 777	1 165 085	9 692
Elementary and secondary education	3 038 237	21 046	3 017 191
Other education	250 078	250 078	(X)
Libraries	55 866	3 010	52 856
Social services and income maintenance:			
Public welfare	1 848 699	1 794 442	54 257
Cash assistance payments	213 206	213 136	70
Vendor payments	1 347 536	1 329 739	17 797
Other public welfare	287 957	251 567	36 390
Hospitals	1 438 824	697 136	741 688
Health	339 954	299 061	40 893
Social insurance administration	56 533	56 533	-
Veterans' services	5 365	5 365	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
LOUISIANA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 169 652	799 337	370 315
Air transportation (airports)	57 767	1 776	55 991
Parking facilities	4 650	(X)	4 650
Water transport and terminals	68 211	45 615	22 596
Transit subsidies	3 741	-	3 741
Public safety:			
Police protection	514 990	92 319	422 671
Fire protection	170 570	(X)	170 570
Correction	322 230	224 919	97 311
Protective inspection and regulation	43 685	20 756	22 929
Environment and housing:			
Natural resources	306 845	235 019	71 826
Parks and recreation	259 979	117 310	142 669
Housing and community development	169 287	724	168 563
Sewerage	304 784	-	304 784
Solid waste management	146 293	8 859	137 434
Government administration:			
Financial administration	209 605	81 552	128 053
Judicial and legal	187 432	76 784	110 648
General public buildings	72 250	9 723	62 527
Other government administration	161 181	61 681	99 500
Interest on general debt	1 436 401	830 016	606 385
General expenditure, n.e.c.:			
Miscellaneous commercial activities	8 427	-	8 427
Other and unallocable	420 768	227 003	193 765
Utilities	644 581	-	644 581
Capital outlay	59 745	-	59 745
Water supply	208 263	-	208 263
Electric power	281 209	-	281 209
Gas supply	56 413	-	56 413
Transit	98 696	-	98 696
Liquor store expenditure	-	-	-
Insurance trust	1 012 150	944 792	67 358
Unemployment compensation	136 249	136 249	-
Employee retirement	862 943	795 585	67 358
Other insurance trust	12 958	12 958	(X)
Debt outstanding	**19 399 528**	**10 728 679**	**8 670 849**
Long-term	19 257 559	10 628 963	8 628 596
Full faith and credit	6 084 345	3 468 991	2 615 354
Nonguaranteed	13 173 214	7 159 972	6 013 242
Short-term	141 969	99 716	42 253
Long-term debt by purpose:			
Public debt for private purposes	7 879 243	4 170 135	3 709 108
Education	1 395 526	111 662	1 283 864
Utilities	851 507	-	851 507
Other	9 131 283	6 347 166	2 784 117
Long-term debt issued	875 525	418 861	456 664
Long-term debt retired	1 840 963	1 149 186	691 777
Exhibit: Change in total debt during year	-1 039 270	-791 056	-248 214
Cash and security holdings	**24 989 848**	**16 735 043**	**8 254 805**
Insurance trust funds	9 660 560	8 825 011	835 549
By purpose:			
Unemployment compensation	516 993	516 993	-
Employee retirement	9 136 077	8 300 528	835 549
Workers' compensation	7 490	7 490	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	15 329 288	7 910 032	7 419 256
By purpose:			
Offsets to debt	11 104 877	6 142 196	4 962 681
Bond funds	547 396	76 533	470 863
Other	3 677 015	1 691 303	1 985 712

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MAINE			
Revenue[1]	**4 585 976**	**3 222 152**	**2 021 442**
General revenue[1]	**4 202 077**	**2 901 540**	**1 958 155**
Intergovernmental revenue[1]	817 514	757 361	717 771
From Federal Government	817 514	753 419	64 095
From State governments	(1)	-	653 676
From local governments[1]	(X)	3 942	(X)
General revenue from own sources	3 384 563	2 144 179	1 240 384
Taxes	2 510 360	1 558 231	952 129
Property	983 587	44 558	939 029
Sales and gross receipts	746 045	744 774	1 271
General	497 069	497 069	-
Selective	248 976	247 705	1 271
Motor fuel	130 005	130 005	-
Alcoholic beverages	34 933	34 933	-
Tobacco products	43 843	43 843	-
Public utilities	712	642	70
Other	39 483	38 282	1 201
Individual income	580 748	580 748	-
Motor vehicle license	52 135	47 904	4 231
Other taxes	147 845	140 247	7 598
Charges and miscellaneous general revenue	874 203	585 948	288 255
Current charges	432 342	222 121	210 221
Education	166 563	140 308	26 255
Institutions of higher education	140 308	140 308	-
School lunch sales (gross)	11 428	-	11 428
Hospitals	40 908	3 525	37 383
Highways	45 074	45 039	35
Airports	18 670	93	18 577
Parking facilities	2 454	(X)	2 454
Water transport and terminals	1 930	-	1 930
Natural resources	9 580	9 447	133
Parks and recreation	11 035	2 019	9 016
Housing and community development	13 608	1 851	11 757
Sewerage	54 189	-	54 189
Solid waste management	19 976	4 223	15 753
Other charges	48 355	15 616	32 739
Miscellaneous general revenue	441 861	363 827	78 034
Interest earnings	241 373	198 468	42 905
Special assessments	2 101	-	2 101
Sale of property	1 188	462	726
Other general revenue	197 199	164 897	32 302
Other than general revenue	383 899	320 612	63 287
Utility revenue	63 287	-	63 287
Water supply	45 644	-	45 644
Electric power	16 504	-	16 504
Gas supply	-	-	-
Transit	1 139	-	1 139
Liquor store revenue	72 974	72 974	-
Insurance trust revenue	247 638	247 638	-
Unemployment compensation	94 825	94 825	-
Employee retirement	152 515	152 515	-
Other insurance trust revenue	298	298	(X)
Expenditure[1]	**4 992 937**	**3 514 633**	**2 172 879**
By character and object:			
Intergovernmental expenditure[1]	7 426	701 731	270
Direct expenditure	4 985 511	2 812 902	2 172 609
Current operation	3 680 105	1 883 389	1 796 716
Capital outlay	513 566	221 213	292 353
Construction	328 670	165 153	163 517
Other	184 896	56 060	128 836
Assistance and subsidies	169 259	168 978	281
Interest on debt	254 929	171 670	83 259
Insurance benefits and repayments	367 652	367 652	-
Exhibit: Salaries and wages	1 471 211	562 359	908 852
Direct expenditure by function	4 985 511	2 812 902	2 172 609
Direct general expenditure	4 481 129	2 393 710	2 087 419
Capital outlay	490 147	221 213	266 934
Other direct general expenditure	3 990 982	2 172 497	1 818 485
Education services:			
Education	1 580 626	401 000	1 179 626
Higher education	331 659	331 659	-
Elementary and secondary education	1 189 240	9 614	1 179 626
Other education	59 727	59 727	(X)
Libraries	16 305	3 709	12 596
Social services and income maintenance:			
Public welfare	880 553	855 824	24 729
Cash assistance payments	150 352	150 071	281
Vendor payments	582 003	576 812	5 191
Other public welfare	148 198	128 941	19 257
Hospitals	110 713	73 553	37 160
Health	106 704	99 204	7 500
Social insurance administration	23 009	23 009	-
Veterans' services	1 576	1 576	-
MAINE—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	408 118	266 645	141 473
Air transportation (airports)	16 877	576	16 301
Parking facilities	1 831	(X)	1 831
Water transport and terminals	3 271	1 441	1 830
Transit subsidies	115	-	115
Public safety:			
Police protection	100 493	29 788	70 705
Fire protection	59 680	(X)	59 680
Correction	90 355	68 009	22 346
Protective inspection and regulation	29 336	25 385	3 951
Environment and housing:			
Natural resources	77 036	75 496	1 540
Parks and recreation	37 108	11 628	25 480
Housing and community development	70 483	22 873	47 610
Sewerage	96 363	423	95 940
Solid waste management	75 140	19 936	55 204
Government administration:			
Financial administration	99 296	50 498	48 798
Judicial and legal	43 340	36 156	7 184
General public buildings	32 818	20 320	12 498
Other government administration	47 093	26 283	20 810
Interest on general debt	244 989	171 670	73 319
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	227 901	108 708	119 193
Utilities	85 190	-	85 190
Capital outlay	23 419	-	23 419
Water supply	65 595	-	65 595
Electric power	15 476	-	15 476
Gas supply	-	-	-
Transit	4 119	-	4 119
Liquor store expenditure	51 540	51 540	-
Insurance trust	367 652	367 652	-
Unemployment compensation	173 854	173 854	-
Employee retirement	193 774	193 774	-
Other insurance trust	24	24	(X)
Debt outstanding	**4 053 451**	**2 584 646**	**1 468 805**
Long-term	3 934 613	2 488 657	1 445 956
Full faith and credit	1 363 910	395 420	968 490
Nonguaranteed	2 570 703	2 093 237	477 466
Short-term	118 838	95 989	22 849
Long-term debt by purpose:			
Public debt for private purposes	1 468 388	1 315 654	152 734
Education	513 533	32 318	481 215
Utilities	133 383	-	133 383
Other	1 819 309	1 140 685	678 624
Long-term debt issued	727 008	502 415	224 593
Long-term debt retired	223 192	148 579	74 613
Exhibit: Change in total debt during year	581 503	449 825	131 678
Cash and security holdings	**5 070 104**	**4 369 490**	**700 614**
Insurance trust funds	1 994 869	1 994 869	-
By purpose:			
Unemployment compensation	108 580	108 580	-
Employee retirement	1 885 932	1 885 932	-
Workers' compensation	357	357	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	3 075 235	2 374 621	700 614
By purpose:			
Offsets to debt	2 221 495	2 063 930	157 565
Bond funds	292 427	181 483	110 944
Other	561 313	129 208	432 105

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MARYLAND			
Revenue[1]	**19 947 153**	**12 478 513**	**9 675 301**
General revenue[1]	**17 380 094**	**10 604 748**	**8 982 007**
Intergovernmental revenue[1]	2 630 525	2 284 169	2 553 017
From Federal Government	2 630 525	2 223 856	406 669
From State governments	(1)	-	2 146 348
From local governments[1]	(X)	60 313	(X)
General revenue from own sources	14 749 569	8 320 579	6 428 990
Taxes	11 099 110	6 401 428	4 697 682
Property	2 996 266	179 901	2 816 365
Sales and gross receipts	2 819 346	2 641 718	177 628
General	1 540 887	1 540 887	-
Selective	1 278 459	1 100 831	177 628
Motor fuel	443 563	443 563	-
Alcoholic beverages	26 328	26 325	3
Tobacco products	61 320	61 320	-
Public utilities	225 277	113 445	111 832
Other	521 971	456 178	65 793
Individual income	4 323 817	2 931 020	1 392 797
Motor vehicle license	144 195	144 195	-
Other taxes	815 486	504 594	310 892
Charges and miscellaneous general revenue	3 650 459	1 919 151	1 731 308
Current charges	1 892 854	849 978	1 042 876
Education	820 828	505 138	315 690
Institutions of higher education	679 010	501 279	177 731
School lunch sales (gross)	68 417	-	68 417
Hospitals	46 646	46 646	-
Highways	137 636	133 175	4 461
Airports	54 229	52 400	1 829
Parking facilities	30 378	(X)	30 378
Water transport and terminals	38 695	38 109	586
Natural resources	8 182	7 488	694
Parks and recreation	61 047	3 234	57 813
Housing and community development	66 316	11 951	54 365
Sewerage	327 632	-	327 632
Solid waste management	144 253	-	144 253
Other charges	157 012	51 837	105 175
Miscellaneous general revenue	1 757 605	1 069 173	688 432
Interest earnings	875 422	445 018	430 404
Special assessments	98 701	-	98 701
Sale of property	8 397	2 435	5 962
Other general revenue	775 085	621 720	153 365
Other than general revenue	2 567 059	1 873 765	693 294
Utility revenue	336 398	69 621	266 777
Water supply	219 660	-	219 660
Electric power	33 717	-	33 717
Gas supply	1 457	-	1 457
Transit	81 564	69 621	11 943
Liquor store revenue	112 079	-	112 079
Insurance trust revenue	2 118 582	1 804 144	314 438
Unemployment compensation	191 780	191 780	-
Employee retirement	1 547 853	1 233 415	314 438
Other insurance trust revenue	378 949	378 949	(X)
Expenditure[1]	**20 470 087**	**12 576 285**	**10 658 979**
By character and object:			
Intergovernmental expenditure[1]	35	2 682 227	82 985
Direct expenditure	20 470 052	9 894 058	10 575 994
Current operation	14 389 611	6 149 094	8 240 517
Capital outlay	2 922 570	1 348 939	1 573 631
Construction	2 396 526	1 151 740	1 244 786
Other	526 044	197 199	328 845
Assistance and subsidies	508 277	508 277	-
Interest on debt	1 065 630	463 139	602 491
Insurance benefits and repayments	1 583 964	1 424 609	159 355
Exhibit: Salaries and wages	7 030 761	2 369 448	4 661 313
Direct expenditure by function	20 470 052	9 894 058	10 575 994
Direct general expenditure	18 061 928	8 094 252	9 967 676
Capital outlay	2 648 417	1 144 384	1 504 033
Other direct general expenditure	15 413 511	6 949 868	8 463 643
Education services:			
Education	6 431 336	1 706 460	4 724 876
Higher education	1 926 961	1 320 719	606 242
Elementary and secondary education	4 255 357	136 723	4 118 634
Other education	249 018	249 018	(X)
Libraries	129 938	8 441	121 497
Social services and income maintenance:			
Public welfare	2 152 525	2 107 736	44 789
Cash assistance payments	397 882	397 882	-
Vendor payments	1 319 577	1 314 116	5 461
Other public welfare	435 066	395 738	39 328
Hospitals	351 307	351 043	264
Health	537 663	306 395	231 268
Social insurance administration	26 985	26 985	-
Veterans' services	3 636	3 636	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MARYLAND—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 430 399	898 919	531 480
Air transportation (airports)	81 556	68 753	12 803
Parking facilities	49 731	(X)	49 731
Water transport and terminals	49 712	49 282	430
Transit subsidies	6 363	6 363	-
Public safety:			
Police protection	757 473	181 701	575 772
Fire protection	345 950	(X)	345 950
Correction	679 294	493 204	186 090
Protective inspection and regulation	111 799	71 068	40 731
Environment and housing:			
Natural resources	246 276	220 423	25 853
Parks and recreation	405 958	57 718	348 240
Housing and community development	435 528	65 605	369 923
Sewerage	403 414	29 961	373 453
Solid waste management	263 766	13 575	250 191
Government administration:			
Financial administration	349 940	222 087	127 853
Judicial and legal	305 356	169 893	135 463
General public buildings	182 607	29 176	153 431
Other government administration	163 524	51 985	111 539
Interest on general debt	1 017 724	463 139	554 585
General expenditure, n.e.c.:			
Miscellaneous commercial activities	8 114	2 844	5 270
Other and unallocable	1 134 054	487 860	646 194
Utilities	726 450	375 197	351 253
Capital outlay	273 200	204 555	68 645
Water supply	255 803	-	255 803
Electric power	29 839	-	29 839
Gas supply	1 099	-	1 099
Transit	439 709	375 197	64 512
Liquor store expenditure	97 710	-	97 710
Insurance trust	1 583 964	1 424 609	159 355
Unemployment compensation	398 400	398 400	-
Employee retirement	904 466	745 111	159 355
Other insurance trust	281 098	281 098	(X)
Debt outstanding	**17 516 845**	**7 527 848**	**9 988 997**
Long-term	17 398 040	7 527 848	9 870 192
Full faith and credit	7 754 097	2 043 240	5 710 857
Nonguaranteed	9 643 943	5 484 608	4 159 335
Short-term	118 805	-	118 805
Long-term debt by purpose:			
Public debt for private purposes	6 761 640	3 522 966	3 238 674
Education	1 382 129	925 745	456 384
Utilities	891 635	-	891 635
Other	8 362 636	3 079 137	5 283 499
Long-term debt issued	2 601 282	1 214 413	1 386 869
Long-term debt retired	1 430 077	480 579	949 498
Exhibit: Change in total debt during year	1 103 584	733 834	369 750
Cash and security holdings	**25 574 028**	**17 754 206**	**7 819 822**
Insurance trust funds	15 516 134	12 605 641	2 910 493
By purpose:			
Unemployment compensation	343 511	343 511	-
Employee retirement	14 347 785	11 437 292	2 910 493
Workers' compensation	518 241	518 241	(X)
Miscellaneous	306 597	306 597	(X)
Other than insurance trust funds	10 057 894	5 148 565	4 909 329
By purpose:			
Offsets to debt	7 241 164	3 795 882	3 445 282
Bond funds	670 124	212 447	457 677
Other	2 146 606	1 140 236	1 006 370

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MASSACHUSETTS			
Revenue[1]	**27 894 150**	**18 727 292**	**13 859 014**
General revenue[1]	**24 549 680**	**17 459 634**	**11 782 202**
Intergovernmental revenue[1]	4 646 432	4 455 486	4 883 102
From Federal Government	4 646 432	4 035 939	610 493
From State governments	(1)	-	4 272 609
From local governments[1]	(X)	419 547	(X)
General revenue from own sources	19 903 248	13 004 148	6 899 100
Taxes	14 804 041	9 683 597	5 120 444
Property	4 976 097	616	4 975 481
Sales and gross receipts	2 997 073	2 946 443	50 630
General	1 909 438	1 909 438	-
Selective	1 087 635	1 037 005	50 630
Motor fuel	464 222	464 222	-
Alcoholic beverages	67 718	67 718	-
Tobacco products	144 423	144 423	-
Public utilities	-	-	-
Other	411 272	360 642	50 630
Individual income	5 343 387	5 343 387	-
Motor vehicle license	243 568	243 568	-
Other taxes	1 243 916	1 149 583	94 333
Charges and miscellaneous general revenue	5 099 207	3 320 551	1 778 656
Current charges	2 707 850	1 336 367	1 371 483
Education	800 328	600 321	200 007
Institutions of higher education	605 429	600 000	5 429
School lunch sales (gross)	96 001	-	96 001
Hospitals	547 803	197 169	350 634
Highways	155 251	154 424	827
Airports	152 876	144 947	7 929
Parking facilities	29 777	(X)	29 777
Water transport and terminals	55 262	54 188	1 074
Natural resources	6 357	5 970	387
Parks and recreation	54 716	24 654	30 062
Housing and community development	182 438	14 608	167 830
Sewerage	361 232	-	361 232
Solid waste management	52 395	6 859	45 536
Other charges	309 415	133 227	176 188
Miscellaneous general revenue	2 391 357	1 984 184	407 173
Interest earnings	1 157 244	956 279	200 965
Special assessments	12 250	-	12 250
Sale of property	8 040	-	8 040
Other general revenue	1 213 823	1 027 905	185 918
Other than general revenue	3 344 470	1 267 658	2 076 812
Utility revenue	1 553 602	51 974	1 501 628
Water supply	462 743	51 974	410 769
Electric power	865 913	-	865 913
Gas supply	40 224	-	40 224
Transit	184 722	-	184 722
Liquor store revenue	-	-	-
Insurance trust revenue	1 790 868	1 215 684	575 184
Unemployment compensation	689 611	689 611	-
Employee retirement	1 082 456	507 272	575 184
Other insurance trust revenue	18 801	18 801	(X)
Expenditure[1]	**30 121 379**	**20 348 875**	**14 573 990**
By character and object:			
Intergovernmental expenditure[1]	136 439	4 497 141	440 784
Direct expenditure	29 984 940	15 851 734	14 133 206
Current operation	21 199 455	10 056 633	11 142 822
Capital outlay	2 924 834	1 393 681	1 531 153
Construction	2 349 865	1 201 227	1 148 638
Other	574 969	192 454	382 515
Assistance and subsidies	992 978	991 136	1 842
Interest on debt	2 002 297	1 394 092	608 205
Insurance benefits and repayments	2 865 376	2 016 192	849 184
Exhibit: Salaries and wages	9 050 510	2 704 803	6 345 707
Direct expenditure by function	29 984 940	15 851 734	14 133 206
Direct general expenditure	24 610 666	13 768 233	10 842 433
Capital outlay	2 414 181	1 379 073	1 035 108
Other direct general expenditure	22 196 485	12 389 160	9 807 325
Education services:			
Education	6 351 646	1 505 860	4 845 786
Higher education	1 232 643	1 226 872	5 771
Elementary and secondary education	4 840 015	-	4 840 015
Other education	278 988	278 988	(X)
Libraries	143 090	2 773	140 317
Social services and income maintenance:			
Public welfare	5 389 286	5 322 791	66 495
Cash assistance payments	868 250	866 408	1 842
Vendor payments	3 577 656	3 577 571	85
Other public welfare	943 380	878 812	64 568
Hospitals	1 345 015	841 011	504 004
Health	821 359	761 303	60 056
Social insurance administration	108 139	108 139	-
Veterans' services	2 404	2 404	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MASSACHUSETTS—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 099 066	675 512	423 554
Air transportation (airports)	166 049	151 032	15 017
Parking facilities	13 250	(X)	13 250
Water transport and terminals	65 302	61 266	4 036
Transit subsidies	-	-	-
Public safety:			
Police protection	793 780	111 115	682 665
Fire protection	552 571	(X)	552 571
Correction	727 500	594 730	132 770
Protective inspection and regulation	86 264	38 006	48 258
Environment and housing:			
Natural resources	136 272	120 354	15 918
Parks and recreation	211 222	96 428	114 794
Housing and community development	821 755	156 848	664 907
Sewerage	714 997	350 563	364 434
Solid waste management	245 717	18 256	227 461
Government administration:			
Financial administration	536 372	360 633	175 739
Judicial and legal	360 026	317 106	42 920
General public buildings	135 980	44 784	91 196
Other government administration	187 441	57 122	130 319
Interest on general debt	1 693 595	1 384 585	309 010
General expenditure, n.e.c.:			
Miscellaneous commercial activities	1 605	-	1 605
Other and unallocable	1 900 963	685 612	1 215 351
Utilities	2 508 898	67 309	2 441 589
Capital outlay	510 653	14 608	496 045
Water supply	444 738	67 309	377 429
Electric power	888 602	-	888 602
Gas supply	38 169	-	38 169
Transit	1 137 389	-	1 137 389
Liquor store expenditure	-	-	-
Insurance trust	2 865 376	2 016 192	849 184
Unemployment compensation	1 260 589	1 260 589	-
Employee retirement	1 588 584	739 400	849 184
Other insurance trust	16 203	16 203	(X)
Debt outstanding	**29 570 052**	**21 101 790**	**8 468 262**
Long-term	28 004 808	20 955 674	7 049 134
Full faith and credit	12 728 067	9 737 527	2 990 540
Nonguaranteed	15 276 741	11 218 147	4 058 594
Short-term	1 565 244	146 116	1 419 128
Long-term debt by purpose:			
Public debt for private purposes	10 589 787	10 386 208	203 579
Education	1 192 868	262 989	929 879
Utilities	3 491 962	131 525	3 360 437
Other	12 730 191	10 174 952	2 555 239
Long-term debt issued	4 761 438	3 853 579	907 859
Long-term debt retired	1 698 319	1 142 063	556 256
Exhibit: Change in total debt during year	2 845 738	2 387 086	458 652
Cash and security holdings	**27 497 094**	**18 881 078**	**8 616 016**
Insurance trust funds	12 249 464	7 028 866	5 220 598
By purpose:			
Unemployment compensation	83 516	83 516	-
Employee retirement	12 160 118	6 939 520	5 220 598
Workers' compensation	5 830	5 830	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	15 247 630	11 852 212	3 395 418
By purpose:			
Offsets to debt	10 842 358	10 579 907	262 451
Bond funds	838 107	273 864	564 243
Other	3 567 165	998 441	2 568 724

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MICHIGAN			
Revenue[1]	**39 536 774**	**24 504 726**	**21 534 438**
General revenue[1]	**33 903 703**	**20 891 046**	**19 515 047**
Intergovernmental revenue[1]	5 682 842	5 412 629	6 772 603
From Federal Government	5 682 842	5 203 940	478 902
From State governments	(1)	-	6 293 701
From local governments[1]	(X)	208 689	(X)
General revenue from own sources	28 220 861	15 478 417	12 742 444
Taxes	19 730 854	11 103 151	8 627 703
Property	8 373 385	327 607	8 045 778
Sales and gross receipts	4 555 819	4 513 241	42 578
General	3 190 647	3 190 647	-
Selective	1 365 172	1 322 594	42 578
Motor fuel	733 501	733 501	-
Alcoholic beverages	124 108	124 108	-
Tobacco products	259 342	259 342	-
Public utilities	41 601	-	41 601
Other	206 620	205 643	977
Individual income	4 174 974	3 787 197	387 777
Motor vehicle license	490 716	490 222	494
Other taxes	2 135 960	1 984 884	151 076
Charges and miscellaneous general revenue	8 490 007	4 375 266	4 114 741
Current charges	4 832 460	2 315 787	2 516 673
Education	1 925 162	1 455 695	469 467
Institutions of higher education	1 708 187	1 448 216	259 971
School lunch sales (gross)	128 357	-	128 357
Hospitals	1 306 577	710 249	596 328
Highways	52 378	15 049	37 329
Airports	105 983	490	105 493
Parking facilities	38 714	(X)	38 714
Water transport and terminals	3 347	2 299	1 048
Natural resources	23 053	20 168	2 885
Parks and recreation	101 039	15 495	85 544
Housing and community development	27 449	6 085	21 364
Sewerage	549 718	-	549 718
Solid waste management	91 412	16	91 396
Other charges	607 628	90 241	517 387
Miscellaneous general revenue	3 657 547	2 059 479	1 598 068
Interest earnings	1 658 872	818 629	840 243
Special assessments	90 672	5 669	85 003
Sale of property	17 386	4 225	13 161
Other general revenue	1 890 617	1 230 956	659 661
Other than general revenue	5 633 071	3 613 680	2 019 391
Utility revenue	1 203 671	-	1 203 671
Water supply	668 163	-	668 163
Electric power	477 646	-	477 646
Gas supply	-	-	-
Transit	57 862	-	57 862
Liquor store revenue	442 668	442 668	-
Insurance trust revenue	3 986 732	3 171 012	815 720
Unemployment compensation	962 711	962 711	-
Employee retirement	2 743 054	1 927 334	815 720
Other insurance trust revenue	280 967	280 967	(X)
Expenditure[1]	**39 255 675**	**24 036 582**	**21 907 738**
By character and object:			
Intergovernmental expenditure[1]	74 193	6 586 640	176 198
Direct expenditure	39 181 482	17 449 942	21 731 540
Current operation	29 143 712	11 185 120	17 958 592
Capital outlay	3 492 385	1 086 024	2 406 361
Construction	2 228 834	838 391	1 390 443
Other	1 263 551	247 633	1 015 918
Assistance and subsidies	1 614 206	1 605 194	9 012
Interest on debt	1 469 152	660 449	808 703
Insurance benefits and repayments	3 462 027	2 913 155	548 872
Exhibit: Salaries and wages	13 970 386	4 333 048	9 637 338
Direct expenditure by function	39 181 482	17 449 942	21 731 540
Direct general expenditure	33 758 702	14 162 244	19 596 458
Capital outlay	3 187 747	1 086 022	2 101 725
Other direct general expenditure	30 570 955	13 076 222	17 494 733
Education services:			
Education	12 983 795	3 411 809	9 571 986
Higher education	3 788 971	3 078 435	710 536
Elementary and secondary education	8 861 450	-	8 861 450
Other education	333 374	333 374	(X)
Libraries	139 681	17 716	121 965
Social services and income maintenance:			
Public welfare	5 172 732	4 786 440	386 292
Cash assistance payments	1 370 163	1 361 151	9 012
Vendor payments	2 402 152	2 339 446	62 706
Other public welfare	1 400 417	1 085 843	314 574
Hospitals	1 759 790	1 092 771	667 019
Health	1 721 672	774 782	946 890
Social insurance administration	152 467	152 467	-
Veterans' services	669	669	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MICHIGAN—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 947 167	741 826	1 205 341
Air transportation (airports)	133 591	4 608	128 983
Parking facilities	43 791	(X)	43 791
Water transport and terminals	2 568	1 202	1 366
Transit subsidies	44 072	43 435	637
Public safety:			
Police protection	1 231 561	186 912	1 044 649
Fire protection	412 018	(X)	412 018
Correction	1 038 912	807 904	231 008
Protective inspection and regulation	167 550	99 784	67 766
Environment and housing:			
Natural resources	308 413	223 351	85 062
Parks and recreation	447 984	90 684	357 300
Housing and community development	150 901	47 941	102 960
Sewerage	709 116	14	709 102
Solid waste management	305 369	31 604	273 765
Government administration:			
Financial administration	488 146	207 209	280 937
Judicial and legal	567 440	144 013	423 427
General public buildings	237 322	29 516	207 806
Other government administration	404 377	138 591	265 786
Interest on general debt	1 336 425	660 449	675 976
General expenditure, n.e.c.:			
Miscellaneous commercial activities	18 185	-	18 185
Other and unallocable	1 832 988	466 547	1 366 441
Utilities	1 586 210	-	1 586 210
Capital outlay	304 636	-	304 636
Water supply	845 412	-	845 412
Electric power	485 725	-	485 725
Gas supply	6	-	6
Transit	255 067	-	255 067
Liquor store expenditure	374 543	374 543	-
Insurance trust	3 462 027	2 913 155	548 872
Unemployment compensation	1 512 987	1 512 987	-
Employee retirement	1 821 183	1 272 311	548 872
Other insurance trust	127 857	127 857	(X)
Debt outstanding	**23 416 786**	**10 109 004**	**13 307 782**
Long-term	23 262 936	10 107 977	13 154 959
Full faith and credit	7 433 116	667 000	6 766 116
Nonguaranteed	15 829 820	9 440 977	6 388 843
Short-term	153 850	1 027	152 823
Long-term debt by purpose:			
Public debt for private purposes	7 778 764	6 138 064	1 640 700
Education	4 945 424	1 298 028	3 647 396
Utilities	2 002 350	-	2 002 350
Other	8 536 398	2 671 885	5 864 513
Long-term debt issued	3 586 513	1 337 405	2 249 108
Long-term debt retired	1 591 028	460 012	1 131 016
Exhibit: Change in total debt during year	2 029 132	877 921	1 151 211
Cash and security holdings	**49 999 005**	**30 633 256**	**19 365 749**
Insurance trust funds	29 236 577	19 859 824	9 376 753
By purpose:			
Unemployment compensation	398 275	398 275	-
Employee retirement	28 227 681	18 850 928	9 376 753
Workers' compensation	610 621	610 621	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	20 762 428	10 773 432	9 988 996
By purpose:			
Offsets to debt	10 551 787	8 032 680	2 519 107
Bond funds	2 269 340	12 501	2 256 839
Other	7 941 301	2 728 251	5 213 050

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MINNESOTA			
Revenue[1]	**21 740 003**	**13 701 385**	**13 000 770**
General revenue[1]	**18 565 288**	**11 642 450**	**11 884 990**
Intergovernmental revenue[1]	2 940 366	2 602 191	5 300 327
From Federal Government	2 940 366	2 484 953	455 413
From State governments	(1)	-	4 844 914
From local governments[1]	(X)	117 238	(X)
General revenue from own sources	15 624 922	9 040 259	6 584 663
Taxes	10 405 470	7 050 698	3 354 772
Property	3 181 698	7 625	3 174 073
Sales and gross receipts	3 123 578	3 037 426	86 152
General	1 978 706	1 963 433	15 273
Selective	1 144 872	1 073 993	70 879
Motor fuel	457 571	457 571	-
Alcoholic beverages	55 746	55 573	173
Tobacco products	153 737	153 737	-
Public utilities	66 661	33 502	33 159
Other	411 157	373 610	37 547
Individual income	2 974 554	2 974 554	-
Motor vehicle license	369 280	363 922	5 358
Other taxes	756 360	667 171	89 189
Charges and miscellaneous general revenue	5 219 452	1 989 561	3 229 891
Current charges	2 822 959	1 101 489	1 721 470
Education	803 506	608 512	194 994
Institutions of higher education	647 715	607 277	40 438
School lunch sales (gross)	86 691	-	86 691
Hospitals	833 542	304 564	528 978
Highways	27 870	19 622	8 248
Airports	73 906	757	73 149
Parking facilities	24 620	(X)	24 620
Water transport and terminals	1 425	-	1 425
Natural resources	27 255	24 093	3 162
Parks and recreation	101 345	7 598	93 747
Housing and community development	39 246	1 314	37 932
Sewerage	235 333	-	235 333
Solid waste management	138 147	-	138 147
Other charges	516 764	135 029	381 735
Miscellaneous general revenue	2 396 493	888 072	1 508 421
Interest earnings	1 479 816	530 953	948 863
Special assessments	209 134	-	209 134
Sale of property	15 555	3 812	11 743
Other general revenue	691 988	353 307	338 681
Other than general revenue	3 174 715	2 058 935	1 115 780
Utility revenue	817 081	-	817 081
Water supply	164 305	-	164 305
Electric power	556 956	-	556 956
Gas supply	58 428	-	58 428
Transit	37 392	-	37 392
Liquor store revenue	147 708	-	147 708
Insurance trust revenue	2 209 926	2 058 935	150 991
Unemployment compensation	362 783	362 783	-
Employee retirement	1 722 418	1 571 427	150 991
Other insurance trust revenue	124 725	124 725	(X)
Expenditure[1]	**21 179 043**	**12 730 356**	**13 385 316**
By character and object:			
Intergovernmental expenditure[1]	-	4 882 754	53 875
Direct expenditure	21 179 043	7 847 602	13 331 441
Current operation	15 060 720	5 526 842	9 533 878
Capital outlay	2 901 653	809 563	2 092 090
Construction	2 000 590	606 066	1 394 524
Other	901 063	203 497	697 566
Assistance and subsidies	692 321	184 429	507 892
Interest on debt	1 307 320	284 496	1 022 824
Insurance benefits and repayments	1 217 029	1 042 272	174 757
Exhibit: Salaries and wages	7 440 791	2 460 769	4 980 022
Direct expenditure by function	21 179 043	7 847 602	13 331 441
Direct general expenditure	18 836 104	6 805 330	12 030 774
Capital outlay	2 769 266	809 563	1 959 703
Other direct general expenditure	16 066 838	5 995 767	10 071 071
Education services:			
Education	6 258 112	1 860 603	4 397 509
Higher education	1 705 977	1 579 937	126 040
Elementary and secondary education	4 271 469	-	4 271 469
Other education	280 666	280 666	(X)
Libraries	87 869	-	87 869
Social services and income maintenance:			
Public welfare	2 990 693	1 754 680	1 236 013
Cash assistance payments	555 376	47 484	507 892
Vendor payments	1 652 046	1 608 083	43 963
Other public welfare	783 271	99 113	684 158
Hospitals	1 321 354	536 654	784 700
Health	463 517	231 953	231 564
Social insurance administration	82 190	82 190	-
Veterans' services	3 440	3 440	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MINNESOTA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 659 180	686 782	972 398
Air transportation (airports)	108 920	1 323	107 597
Parking facilities	39 345	(X)	39 345
Water transport and terminals	1 669	-	1 669
Transit subsidies	4 292	2 556	1 736
Public safety:			
Police protection	485 285	57 226	428 059
Fire protection	164 423	(X)	164 423
Correction	267 768	144 178	123 590
Protective inspection and regulation	104 972	76 413	28 559
Environment and housing:			
Natural resources	298 535	255 902	42 633
Parks and recreation	433 493	57 184	376 309
Housing and community development	372 096	16 767	355 329
Sewerage	428 087	4 209	423 878
Solid waste management	187 868	5 121	182 747
Government administration:			
Financial administration	376 466	189 971	186 495
Judicial and legal	256 221	80 079	176 142
General public buildings	122 922	16 477	106 445
Other government administration	228 453	68 656	159 797
Interest on general debt	1 190 767	284 496	906 271
General expenditure, n.e.c.:			
Miscellaneous commercial activities	14	-	14
Other and unallocable	898 153	388 470	509 683
Utilities	987 600	-	987 600
Capital outlay	131 762	-	131 762
Water supply	232 249	-	232 249
Electric power	549 361	-	549 361
Gas supply	56 322	-	56 322
Transit	149 668	-	149 668
Liquor store expenditure	138 310	-	138 310
Insurance trust	1 217 029	1 042 272	174 757
Unemployment compensation	376 228	376 228	-
Employee retirement	737 993	563 236	174 757
Other insurance trust	102 808	102 808	(X)
Debt outstanding	**18 904 589**	**3 940 713**	**14 963 876**
Long-term	18 286 776	3 940 713	14 346 063
Full faith and credit	6 752 841	1 574 056	5 178 785
Nonguaranteed	11 533 935	2 366 657	9 167 278
Short-term	617 813	-	617 813
Long-term debt by purpose:			
Public debt for private purposes	6 687 424	1 842 982	4 844 442
Education	2 208 937	578 758	1 630 179
Utilities	1 694 166	-	1 694 166
Other	7 696 249	1 518 973	6 177 276
Long-term debt issued	2 371 310	466 381	1 904 929
Long-term debt retired	1 507 713	289 929	1 217 784
Exhibit: Change in total debt during year	1 098 539	176 452	922 087
Cash and security holdings	**33 999 835**	**19 134 073**	**14 865 762**
Insurance trust funds	15 354 024	13 087 332	2 266 692
By purpose:			
Unemployment compensation	309 859	309 859	-
Employee retirement	15 035 965	12 769 273	2 266 692
Workers' compensation	8 200	8 200	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	18 645 811	6 046 741	12 599 070
By purpose:			
Offsets to debt	8 356 620	2 285 024	6 071 596
Bond funds	1 319 254	126 210	1 193 044
Other	8 969 937	3 635 507	5 334 430

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MISSISSIPPI			
Revenue[1]	**8 554 615**	**5 794 489**	**4 366 291**
General revenue[1]	**7 328 265**	**4 948 942**	**3 985 488**
Intergovernmental revenue[1]	1 993 567	1 840 948	1 758 784
From Federal Government	1 993 567	1 825 104	168 463
From State governments	(1)	-	1 590 321
From local governments[1]	(X)	15 844	(X)
General revenue from own sources	5 334 698	3 107 994	2 226 704
Taxes	3 381 365	2 460 836	920 529
Property	892 239	22 221	870 018
Sales and gross receipts	1 631 431	1 600 978	30 453
General	1 120 610	1 120 155	455
Selective	510 821	480 823	29 998
Motor fuel	310 759	305 100	5 659
Alcoholic beverages	33 711	33 711	-
Tobacco products	50 914	50 914	-
Public utilities	23 268	-	23 268
Other	92 169	91 098	1 071
Individual income	479 602	479 602	-
Motor vehicle license	64 248	64 248	-
Other taxes	313 845	293 787	20 058
Charges and miscellaneous general revenue	1 953 333	647 158	1 306 175
Current charges	1 433 436	443 657	989 779
Education	399 706	262 033	137 673
Institutions of higher education	333 087	260 981	72 106
School lunch sales (gross)	32 135	-	32 135
Hospitals	800 916	102 790	698 126
Highways	3 956	3 483	473
Airports	6 877	-	6 877
Parking facilities	421	(X)	421
Water transport and terminals	8 818	4 339	4 479
Natural resources	13 692	12 118	1 574
Parks and recreation	8 273	5 016	3 257
Housing and community development	17 883	-	17 883
Sewerage	68 510	-	68 510
Solid waste management	22 249	-	22 249
Other charges	82 135	53 878	28 257
Miscellaneous general revenue	519 897	203 501	316 396
Interest earnings	322 785	114 492	208 293
Special assessments	1 618	-	1 618
Sale of property	4 264	399	3 865
Other general revenue	191 230	88 610	102 620
Other than general revenue	1 226 350	845 547	380 803
Utility revenue	380 803	-	380 803
Water supply	106 976	-	106 976
Electric power	226 488	-	226 488
Gas supply	46 835	-	46 835
Transit	504	-	504
Liquor store revenue	116 053	116 053	-
Insurance trust revenue	729 494	729 494	-
Unemployment compensation	103 900	103 900	-
Employee retirement	625 594	625 594	-
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**7 872 353**	**5 171 284**	**4 328 431**
By character and object:			
Intergovernmental expenditure[1]	-	1 627 186	176
Direct expenditure	7 872 353	3 544 098	4 328 255
Current operation	6 188 716	2 492 964	3 695 752
Capital outlay	848 446	453 375	395 071
Construction	631 635	375 071	256 564
Other	216 811	78 304	138 507
Assistance and subsidies	103 676	103 375	301
Interest on debt	333 538	96 407	237 131
Insurance benefits and repayments	397 977	397 977	-
Exhibit: Salaries and wages	2 945 097	1 012 197	1 932 900
Direct expenditure by function	7 872 353	3 544 098	4 328 255
Direct general expenditure	6 977 037	3 053 188	3 923 849
Capital outlay	790 852	453 375	337 477
Other direct general expenditure	6 186 185	2 599 813	3 586 372
Education services:			
Education	2 587 511	717 879	1 869 632
Higher education	821 188	583 376	237 812
Elementary and secondary education	1 631 820	-	1 631 820
Other education	134 503	134 503	(X)
Libraries	16 157	2 683	13 474
Social services and income maintenance:			
Public welfare	884 591	862 809	21 782
Cash assistance payments	66 679	66 378	301
Vendor payments	611 013	610 083	930
Other public welfare	206 899	186 348	20 551
Hospitals	892 908	228 720	664 188
Health	168 133	118 599	49 534
Social insurance administration	34 843	34 843	-
Veterans' services	3 158	3 158	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MISSISSIPPI—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	664 758	416 406	248 352
Air transportation (airports)	14 473	-	14 473
Parking facilities	174	(X)	174
Water transport and terminals	9 881	5 719	4 162
Transit subsidies	2 455	-	2 455
Public safety:			
Police protection	172 225	31 951	140 274
Fire protection	80 677	(X)	80 677
Correction	105 857	87 518	18 339
Protective inspection and regulation	44 654	40 829	3 825
Environment and housing:			
Natural resources	140 337	125 925	14 412
Parks and recreation	60 216	26 445	33 771
Housing and community development	80 294	660	79 634
Sewerage	94 397	-	94 397
Solid waste management	48 577	-	48 577
Government administration:			
Financial administration	121 990	46 689	75 301
Judicial and legal	69 724	29 584	40 140
General public buildings	77 770	51 343	26 427
Other government administration	74 978	22 898	52 080
Interest on general debt	313 627	96 407	217 220
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	212 672	102 123	110 549
Utilities	404 406	-	404 406
Capital outlay	57 594	-	57 594
Water supply	138 826	-	138 826
Electric power	221 450	-	221 450
Gas supply	42 522	-	42 522
Transit	1 608	-	1 608
Liquor store expenditure	92 933	92 933	-
Insurance trust	397 977	397 977	-
Unemployment compensation	118 469	118 469	-
Employee retirement	279 508	279 508	-
Other insurance trust	-	-	(X)
Debt outstanding	**4 868 419**	**1 412 925**	**3 455 494**
Long-term	4 852 548	1 412 925	3 439 623
Full faith and credit	1 680 877	670 521	1 010 356
Nonguaranteed	3 171 671	742 404	2 429 267
Short-term	15 871	-	15 871
Long-term debt by purpose:			
Public debt for private purposes	2 371 673	694 696	1 676 977
Education	526 899	105 983	420 916
Utilities	314 599	-	314 599
Other	1 639 377	612 246	1 027 131
Long-term debt issued	458 984	274 807	184 177
Long-term debt retired	446 329	229 833	216 496
Exhibit: Change in total debt during year	14 707	44 974	-30 267
Cash and security holdings	**10 544 483**	**7 603 244**	**2 941 239**
Insurance trust funds	5 547 633	5 546 906	727
By purpose:			
Unemployment compensation	364 262	364 262	-
Employee retirement	5 183 371	5 182 644	727
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	4 996 850	2 056 338	2 940 512
By purpose:			
Offsets to debt	2 604 823	834 871	1 769 952
Bond funds	239 769	110 353	129 416
Other	2 152 258	1 111 114	1 041 144

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MISSOURI			
Revenue[1]	**16 443 106**	**10 001 999**	**8 551 842**
General revenue[1]	**14 041 560**	**8 660 697**	**7 491 598**
Intergovernmental revenue[1]	2 572 754	2 243 693	2 439 796
From Federal Government	2 572 754	2 233 294	339 460
From State governments	(1)	–	2 100 336
From local governments[1]	(X)	10 399	(X)
General revenue from own sources	11 468 806	6 417 004	5 051 802
Taxes	8 230 907	4 996 388	3 234 519
Property	1 946 458	12 669	1 933 789
Sales and gross receipts	3 487 376	2 503 050	984 326
General	2 535 611	1 863 374	672 237
Selective	951 765	639 676	312 089
Motor fuel	365 243	364 998	245
Alcoholic beverages	23 443	23 443	–
Tobacco products	99 075	78 062	21 013
Public utilities	258 966	242	258 724
Other	205 038	172 931	32 107
Individual income	2 046 130	1 829 224	216 906
Motor vehicle license	200 317	194 014	6 303
Other taxes	550 626	457 431	93 195
Charges and miscellaneous general revenue	3 237 899	1 420 616	1 817 283
Current charges	1 951 736	743 096	1 208 640
Education	748 076	499 264	248 812
Institutions of higher education	578 918	497 948	80 970
School lunch sales (gross)	78 771	–	78 771
Hospitals	528 526	171 860	356 666
Highways	10 695	6 903	3 792
Airports	111 761	–	111 761
Parking facilities	9 044	(X)	9 044
Water transport and terminals	777	–	777
Natural resources	17 421	16 602	819
Parks and recreation	53 870	1 088	52 782
Housing and community development	29 512	1 537	27 975
Sewerage	225 525	–	225 525
Solid waste management	34 560	–	34 560
Other charges	181 969	45 842	136 127
Miscellaneous general revenue	1 286 163	677 520	608 643
Interest earnings	827 562	416 492	411 070
Special assessments	8 072	–	8 072
Sale of property	8 773	1 987	6 786
Other general revenue	441 756	259 041	182 715
Other than general revenue	2 401 546	1 341 302	1 060 244
Utility revenue	805 934	–	805 934
Water supply	251 220	–	251 220
Electric power	451 744	–	451 744
Gas supply	68 875	–	68 875
Transit	34 095	–	34 095
Liquor store revenue	–	–	–
Insurance trust revenue	1 595 612	1 341 302	254 310
Unemployment compensation	224 326	224 326	–
Employee retirement	1 367 723	1 113 413	254 310
Other insurance trust revenue	3 563	3 563	(X)
Expenditure[1]	**15 627 427**	**9 254 189**	**9 046 827**
By character and object:			
Intergovernmental expenditure[1]	–	2 671 247	2 342
Direct expenditure	15 627 427	6 582 942	9 044 485
Current operation	11 721 122	4 520 921	7 200 201
Capital outlay	1 970 656	632 646	1 338 010
Construction	1 470 915	495 234	975 681
Other	499 741	137 412	362 329
Assistance and subsidies	289 723	289 709	14
Interest on debt	737 334	363 602	373 732
Insurance benefits and repayments	908 592	776 064	132 528
Exhibit: Salaries and wages	6 074 131	1 911 256	4 162 875
Direct expenditure by function	15 627 427	6 582 942	9 044 485
Direct general expenditure	13 740 207	5 806 878	7 933 329
Capital outlay	1 775 909	632 646	1 143 263
Other direct general expenditure	11 964 298	5 174 232	6 790 066
Education services:			
Education	5 336 303	1 174 003	4 162 300
Higher education	1 233 751	1 000 371	233 380
Elementary and secondary education	3 928 920	–	3 928 920
Other education	173 632	173 632	(X)
Libraries	70 323	1 368	68 955
Social services and income maintenance:			
Public welfare	1 830 930	1 762 191	68 739
Cash assistance payments	224 836	224 822	14
Vendor payments	1 223 471	1 221 740	1 731
Other public welfare	382 623	315 629	66 994
Hospitals	817 038	407 408	409 630
Health	426 903	297 162	129 741
Social insurance administration	61 821	61 821	–
Veterans' services	1 708	1 708	–

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MISSOURI—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 255 692	738 520	517 172
Air transportation (airports)	152 287	210	152 077
Parking facilities	6 739	(X)	6 739
Water transport and terminals	1 916	1 029	887
Transit subsidies	2 792	2 792	–
Public safety:			
Police protection	514 673	72 456	442 217
Fire protection	246 180	(X)	246 180
Correction	279 193	196 080	83 113
Protective inspection and regulation	64 860	40 254	24 606
Environment and housing:			
Natural resources	195 878	189 754	6 124
Parks and recreation	237 492	32 344	205 148
Housing and community development	164 452	34 328	130 124
Sewerage	276 970	5 725	271 245
Solid waste management	63 687	3 644	60 043
Government administration:			
Financial administration	252 572	122 966	129 606
Judicial and legal	181 248	91 724	89 524
General public buildings	84 295	32 195	52 100
Other government administration	139 465	28 903	110 562
Interest on general debt	671 441	363 602	307 839
General expenditure, n.e.c.:			
Miscellaneous commercial activities	3 577	–	3 577
Other and unallocable	399 772	144 691	255 081
Utilities	978 628	–	978 628
Capital outlay	194 747	–	194 747
Water supply	296 665	–	296 665
Electric power	393 829	–	393 829
Gas supply	66 705	–	66 705
Transit	221 429	–	221 429
Liquor store expenditure	–	–	–
Insurance trust	908 592	776 064	132 528
Unemployment compensation	367 949	367 949	–
Employee retirement	510 333	377 805	132 528
Other insurance trust	30 310	30 310	(X)
Debt outstanding	**11 121 901**	**5 775 342**	**5 346 559**
Long-term	11 029 679	5 718 932	5 310 747
Full faith and credit	2 485 096	780 115	1 704 981
Nonguaranteed	8 544 583	4 938 817	3 605 766
Short-term	92 222	56 410	35 812
Long-term debt by purpose:			
Public debt for private purposes	5 730 614	4 350 827	1 379 787
Education	1 491 815	441 550	1 050 265
Utilities	928 384	–	928 384
Other	2 878 866	926 555	1 952 311
Long-term debt issued	1 554 055	752 732	801 323
Long-term debt retired	677 442	246 011	431 431
Exhibit: Change in total debt during year	882 597	520 211	362 386
Cash and security holdings	**23 292 296**	**15 680 064**	**7 612 232**
Insurance trust funds	12 096 787	9 679 454	2 417 333
By purpose:			
Unemployment compensation	190 759	190 759	–
Employee retirement	11 901 338	9 484 005	2 417 333
Workers' compensation	4 690	4 690	(X)
Miscellaneous	–	–	(X)
Other than insurance trust funds	11 195 509	6 000 610	5 194 899
By purpose:			
Offsets to debt	6 424 970	4 777 181	1 647 789
Bond funds	983 914	72 311	911 603
Other	3 786 625	1 151 118	2 635 507

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MONTANA			
Revenue[1]	**3 169 446**	**2 358 921**	**1 383 884**
General revenue[1]	**2 660 051**	**1 885 816**	**1 347 594**
Intergovernmental revenue[1]	699 461	625 026	647 794
From Federal Government	699 461	610 297	89 164
From State governments	(1)	-	558 630
From local governments[1]	(X)	14 729	(X)
General revenue from own sources	1 960 590	1 260 790	699 800
Taxes	1 185 999	817 679	368 320
Property	422 855	77 405	345 450
Sales and gross receipts	183 377	183 377	-
General	-	-	-
Selective	183 377	183 377	-
Motor fuel	110 246	110 246	-
Alcoholic beverages	13 812	13 812	-
Tobacco products	12 740	12 740	-
Public utilities	11 066	11 066	-
Other	35 513	35 513	-
Individual income	282 960	282 960	-
Motor vehicle license	47 467	37 007	10 460
Other taxes	249 340	236 930	12 410
Charges and miscellaneous general revenue	774 591	443 111	331 480
Current charges	283 745	133 563	150 182
Education	103 279	89 995	13 284
Institutions of higher education	88 342	85 657	2 685
School lunch sales (gross)	9 008	-	9 008
Hospitals	27 399	1 795	25 604
Highways	1 997	495	1 502
Airports	8 470	69	8 401
Parking facilities	1 849	(X)	1 849
Water transport and terminals	-	-	-
Natural resources	10 775	9 337	1 438
Parks and recreation	6 278	1 205	5 073
Housing and community development	4 065	60	4 005
Sewerage	24 643	-	24 643
Solid waste management	15 444	-	15 444
Other charges	79 546	30 607	48 939
Miscellaneous general revenue	490 846	309 548	181 298
Interest earnings	315 284	217 717	97 567
Special assessments	27 709	-	27 709
Sale of property	305	293	12
Other general revenue	147 548	91 538	56 010
Other than general revenue	509 395	473 105	36 290
Utility revenue	36 149	-	36 149
Water supply	35 367	-	35 367
Electric power	-	-	-
Gas supply	168	-	168
Transit	614	-	614
Liquor store revenue	34 580	34 580	-
Insurance trust revenue	438 666	438 525	141
Unemployment compensation	48 394	48 394	-
Employee retirement	282 782	282 641	141
Other insurance trust revenue	107 490	107 490	(X)
Expenditure[1]	**3 196 861**	**2 384 343**	**1 409 737**
By character and object:			
Intergovernmental expenditure[1]	706	589 106	8 819
Direct expenditure	3 196 155	1 795 237	1 400 918
Current operation	2 196 626	1 033 769	1 162 857
Capital outlay	466 910	312 940	153 970
Construction	390 536	292 532	98 004
Other	76 374	20 408	55 966
Assistance and subsidies	54 925	54 925	-
Interest on debt	177 429	93 512	83 917
Insurance benefits and repayments	300 265	300 091	174
Exhibit: Salaries and wages	1 049 039	387 709	661 330
Direct expenditure by function	3 196 155	1 795 237	1 400 918
Direct general expenditure	2 831 028	1 468 933	1 362 095
Capital outlay	462 376	312 940	149 436
Other direct general expenditure	2 368 652	1 155 993	1 212 659
Education services:			
Education	1 055 178	301 769	753 409
Higher education	210 122	199 912	10 210
Elementary and secondary education	743 199	-	743 199
Other education	101 857	101 857	(X)
Libraries	10 894	1 845	9 049
Social services and income maintenance:			
Public welfare	349 793	321 698	28 095
Cash assistance payments	40 718	40 718	-
Vendor payments	207 691	207 691	-
Other public welfare	101 384	73 289	28 095
Hospitals	70 542	40 536	30 006
Health	93 517	68 223	25 294
Social insurance administration	10 391	10 391	-
Veterans' services	443	443	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
MONTANA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	338 583	258 059	80 524
Air transportation (airports)	24 151	655	23 496
Parking facilities	5 136	(X)	5 136
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	70 443	15 300	55 143
Fire protection	23 183	(X)	23 183
Correction	53 852	45 601	8 251
Protective inspection and regulation	9 798	8 809	989
Environment and housing:			
Natural resources	130 834	115 360	15 474
Parks and recreation	21 459	4 379	17 080
Housing and community development	49 040	13 112	35 928
Sewerage	25 649	-	25 649
Solid waste management	20 505	-	20 505
Government administration:			
Financial administration	75 307	52 160	23 147
Judicial and legal	34 290	8 952	25 338
General public buildings	13 825	4 197	9 628
Other government administration	31 262	14 462	16 800
Interest on general debt	171 470	93 512	77 958
General expenditure, n.e.c.:			
Miscellaneous commercial activities	5 397	5 315	82
Other and unallocable	136 086	84 155	51 931
Utilities	38 649	-	38 649
Capital outlay	4 534	-	4 534
Water supply	32 980	-	32 980
Electric power	-	-	-
Gas supply	146	-	146
Transit	5 523	-	5 523
Liquor store expenditure	26 213	26 213	-
Insurance trust	300 265	300 091	174
Unemployment compensation	47 011	47 011	-
Employee retirement	136 957	136 783	174
Other insurance trust	116 297	116 297	(X)
Debt outstanding	**2 381 407**	**1 611 458**	**769 949**
Long-term	2 360 816	1 594 540	766 276
Full faith and credit	365 478	70 050	295 428
Nonguaranteed	1 995 338	1 524 490	470 848
Short-term	20 591	16 918	3 673
Long-term debt by purpose:			
Public debt for private purposes	1 444 388	1 242 879	201 509
Education	230 657	75 878	154 779
Utilities	99 057	-	99 057
Other	586 714	275 783	310 931
Long-term debt issued	383 569	339 191	44 378
Long-term debt retired	201 643	131 130	70 513
Exhibit: Change in total debt during year	182 840	215 016	-32 176
Cash and security holdings	**5 621 367**	**4 365 402**	**1 255 965**
Insurance trust funds	1 939 168	1 938 108	1 060
By purpose:			
Unemployment compensation	80 864	80 864	-
Employee retirement	1 813 341	1 812 281	1 060
Workers' compensation	44 963	44 963	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	3 682 199	2 427 294	1 254 905
By purpose:			
Offsets to debt	1 903 535	1 301 627	601 908
Bond funds	76 003	17 758	58 245
Other	1 702 661	1 107 909	594 752

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEBRASKA			
Revenue[1]	**7 331 842**	**3 435 806**	**4 679 252**
General revenue[1]	**5 439 136**	**3 219 076**	**3 003 276**
Intergovernmental revenue[1]	854 998	767 607	870 607
From Federal Government	854 998	748 876	106 122
From State governments	(1)	-	764 485
From local governments[1]	(X)	18 731	(X)
General revenue from own sources	4 584 138	2 451 469	2 132 669
Taxes	3 114 210	1 767 368	1 346 842
Property	1 185 066	2 142	1 182 924
Sales and gross receipts	1 080 688	959 270	121 418
General	723 432	624 259	99 173
Selective	357 256	335 011	22 245
Motor fuel	222 715	222 715	-
Alcoholic beverages	15 954	15 935	19
Tobacco products	38 962	38 962	-
Public utilities	20 645	2 048	18 597
Other	58 980	55 351	3 629
Individual income	603 112	603 112	-
Motor vehicle license	64 210	55 175	9 035
Other taxes	181 134	147 669	33 465
Charges and miscellaneous general revenue	1 469 928	684 101	785 827
Current charges	914 505	404 704	509 801
Education	338 672	194 006	144 666
Institutions of higher education	225 117	191 908	33 209
School lunch sales (gross)	27 851	-	27 851
Hospitals	311 646	158 357	153 289
Highways	5 476	2 847	2 629
Airports	22 154	783	21 371
Parking facilities	5 092	(X)	5 092
Water transport and terminals	26	-	26
Natural resources	22 190	12 305	9 885
Parks and recreation	16 662	2 984	13 678
Housing and community development	22 391	403	21 988
Sewerage	59 442	-	59 442
Solid waste management	18 731	-	18 731
Other charges	92 023	33 019	59 004
Miscellaneous general revenue	555 423	279 397	276 026
Interest earnings	418 733	208 812	209 921
Special assessments	21 558	-	21 558
Sale of property	3 607	1 196	2 411
Other general revenue	111 525	69 389	42 136
Other than general revenue	1 892 706	216 730	1 675 976
Utility revenue	1 578 274	-	1 578 274
Water supply	82 670	-	82 670
Electric power	1 356 508	-	1 356 508
Gas supply	134 133	-	134 133
Transit	4 963	-	4 963
Liquor store revenue	-	-	-
Insurance trust revenue	314 432	216 730	97 702
Unemployment compensation	51 814	51 814	-
Employee retirement	262 519	164 817	97 702
Other insurance trust revenue	99	99	(X)
Expenditure[1]	**6 967 161**	**3 266 203**	**4 595 757**
By character and object:			
Intergovernmental expenditure[1]	3 990	891 619	7 170
Direct expenditure	6 963 171	2 374 584	4 588 587
Current operation	5 385 063	1 736 842	3 648 221
Capital outlay	948 089	352 889	595 200
Construction	754 199	285 200	468 999
Other	193 890	67 689	126 201
Assistance and subsidies	86 608	86 305	303
Interest on debt	424 726	124 148	300 578
Insurance benefits and repayments	118 685	74 400	44 285
Exhibit: Salaries and wages	2 438 692	801 288	1 637 404
Direct expenditure by function	6 963 171	2 374 584	4 588 587
Direct general expenditure	5 204 304	2 300 184	2 904 120
Capital outlay	709 761	352 889	356 872
Other direct general expenditure	4 494 543	1 947 295	2 547 248
Education services:			
Education	2 142 619	599 643	1 542 976
Higher education	652 297	526 411	125 886
Elementary and secondary education	1 417 090	-	1 417 090
Other education	73 232	73 232	(X)
Libraries	21 060	2 217	18 843
Social services and income maintenance:			
Public welfare	620 916	588 937	31 979
Cash assistance payments	63 737	63 434	303
Vendor payments	360 560	358 251	2 309
Other public welfare	196 619	167 252	29 367
Hospitals	375 157	213 008	162 149
Health	69 219	37 889	31 330
Social insurance administration	21 894	21 894	-
Veterans' services	1 411	1 411	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEBRASKA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	546 345	325 706	220 639
Air transportation (airports)	30 019	3 006	27 013
Parking facilities	3 793	(X)	3 793
Water transport and terminals	10	-	10
Transit subsidies	-	-	-
Public safety:			
Police protection	138 440	29 007	109 433
Fire protection	59 928	(X)	59 928
Correction	96 174	66 098	30 076
Protective inspection and regulation	33 437	29 137	4 300
Environment and housing:			
Natural resources	152 197	100 993	51 204
Parks and recreation	75 421	17 743	57 678
Housing and community development	71 171	2 225	68 946
Sewerage	74 077	-	74 077
Solid waste management	29 424	-	29 424
Government administration:			
Financial administration	102 473	39 167	63 306
Judicial and legal	57 610	25 329	32 281
General public buildings	17 058	3 152	13 906
Other government administration	43 733	15 095	28 638
Interest on general debt	223 953	124 148	99 805
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	196 765	54 379	142 386
Utilities	1 640 182	-	1 640 182
Capital outlay	238 328	-	238 328
Water supply	92 285	-	92 285
Electric power	1 388 432	-	1 388 432
Gas supply	137 644	-	137 644
Transit	21 821	-	21 821
Liquor store expenditure	-	-	-
Insurance trust	118 685	74 400	44 285
Unemployment compensation	38 196	38 196	-
Employee retirement	80 260	35 975	44 285
Other insurance trust	229	229	(X)
Debt outstanding	**6 337 274**	**1 595 738**	**4 741 536**
Long-term	6 294 662	1 595 550	4 699 112
Full faith and credit	749 434	-	749 434
Nonguaranteed	5 545 228	1 595 550	3 949 678
Short-term	42 612	188	42 424
Long-term debt by purpose:			
Public debt for private purposes	1 396 906	1 207 614	189 292
Education	450 247	133 468	316 779
Utilities	3 309 167	-	3 309 167
Other	1 138 342	254 468	883 874
Long-term debt issued	440 652	242 663	197 989
Long-term debt retired	344 993	125 835	219 158
Exhibit: Change in total debt during year	93 197	114 682	-21 485
Cash and security holdings	**7 148 086**	**3 673 362**	**3 474 724**
Insurance trust funds	2 048 615	1 156 130	892 485
By purpose:			
Unemployment compensation	143 333	143 333	-
Employee retirement	1 904 141	1 011 656	892 485
Workers' compensation	1 141	1 141	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	5 099 471	2 517 232	2 582 239
By purpose:			
Offsets to debt	1 719 951	1 227 765	492 186
Bond funds	319 122	13 376	305 746
Other	3 060 398	1 276 091	1 784 307

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEVADA			
Revenue[1]	**5 536 130**	**3 552 707**	**3 121 125**
General revenue[1]	**4 318 640**	**2 463 276**	**2 993 066**
Intergovernmental revenue[1]	589 826	440 835	1 286 693
From Federal Government	589 826	424 798	165 028
From State governments	(1)	-	1 121 665
From local governments[1]	(X)	16 037	(X)
General revenue from own sources	3 728 814	2 022 441	1 706 373
Taxes	2 493 738	1 682 602	811 136
Property	585 192	34 221	550 971
Sales and gross receipts	1 575 763	1 436 754	139 009
General	833 335	826 288	7 047
Selective	742 428	610 466	131 962
Motor fuel	149 448	120 487	28 961
Alcoholic beverages	12 670	12 670	-
Tobacco products	50 296	50 296	-
Public utilities	31 223	4 155	27 068
Other	498 791	422 858	75 933
Individual income	-	-	-
Motor vehicle license	56 993	56 982	11
Other taxes	275 790	154 645	121 145
Charges and miscellaneous general revenue	1 235 076	339 839	895 237
Current charges	732 465	151 676	580 789
Education	113 229	98 594	14 635
Institutions of higher education	97 363	97 363	-
School lunch sales (gross)	13 539	-	13 539
Hospitals	198 902	2 995	195 907
Highways	11 784	8 153	3 631
Airports	128 286	-	128 286
Parking facilities	1 822	(X)	1 822
Water transport and terminals	-	-	-
Natural resources	5 805	1 993	3 812
Parks and recreation	32 126	1 081	31 045
Housing and community development	13 683	1 673	12 010
Sewerage	79 752	-	79 752
Solid waste management	3 846	-	3 846
Other charges	143 230	37 187	106 043
Miscellaneous general revenue	502 611	188 163	314 448
Interest earnings	347 453	130 106	217 347
Special assessments	29 943	6 226	23 717
Sale of property	7 360	1 169	6 191
Other general revenue	117 855	50 662	67 193
Other than general revenue	1 217 490	1 089 431	128 059
Utility revenue	188 405	60 346	128 059
Water supply	149 506	36 853	112 653
Electric power	38 899	23 493	15 406
Gas supply	-	-	-
Transit	-	-	-
Liquor store revenue	-	-	-
Insurance trust revenue	1 029 085	1 029 085	-
Unemployment compensation	118 014	118 014	-
Employee retirement	536 763	536 763	-
Other insurance trust revenue	374 308	374 308	(X)
Expenditure[1]	**5 842 039**	**3 435 503**	**3 441 450**
By character and object:			
Intergovernmental expenditure[1]	3 487	1 037 053	1 348
Direct expenditure	5 838 552	2 398 450	3 440 102
Current operation	3 443 715	1 137 505	2 306 210
Capital outlay	1 126 031	272 119	853 912
Construction	884 027	217 371	666 656
Other	242 004	54 748	187 256
Assistance and subsidies	36 954	36 942	12
Interest on debt	417 587	137 619	279 968
Insurance benefits and repayments	814 265	814 265	-
Exhibit: Salaries and wages	1 811 211	605 256	1 205 955
Direct expenditure by function	5 838 552	2 398 450	3 440 102
Direct general expenditure	4 802 246	1 519 819	3 282 427
Capital outlay	1 074 335	270 798	803 537
Other direct general expenditure	3 727 911	1 249 021	2 478 890
Education services:			
Education	1 531 862	353 580	1 178 282
Higher education	321 813	321 813	-
Elementary and secondary education	1 178 282	-	1 178 282
Other education	31 767	31 767	(X)
Libraries	26 779	5 417	21 362
Social services and income maintenance:			
Public welfare	296 926	253 537	43 389
Cash assistance payments	30 368	30 356	12
Vendor payments	175 035	164 408	10 627
Other public welfare	91 523	58 773	32 750
Hospitals	265 598	48 677	216 921
Health	90 616	54 345	36 271
Social insurance administration	21 339	21 339	-
Veterans' services	667	667	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEVADA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	392 682	206 388	186 294
Air transportation (airports)	221 761	-	221 761
Parking facilities	1 318	(X)	1 318
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	219 843	23 747	196 096
Fire protection	138 641	(X)	138 641
Correction	199 759	124 558	75 201
Protective inspection and regulation	60 831	39 347	21 484
Environment and housing:			
Natural resources	79 673	46 569	33 104
Parks and recreation	145 542	8 707	136 835
Housing and community development	63 380	6 684	56 696
Sewerage	93 022	-	93 022
Solid waste management	2 946	-	2 946
Government administration:			
Financial administration	128 169	69 082	59 087
Judicial and legal	116 426	27 835	88 591
General public buildings	42 398	1 387	41 011
Other government administration	75 710	21 922	53 788
Interest on general debt	386 632	120 761	265 871
General expenditure, n.e.c.:			
Miscellaneous commercial activities	644	-	644
Other and unallocable	199 082	85 270	113 812
Utilities	222 041	64 366	157 675
Capital outlay	51 696	1 321	50 375
Water supply	185 885	41 126	144 759
Electric power	36 156	23 240	12 916
Gas supply	-	-	-
Transit	-	-	-
Liquor store expenditure	-	-	-
Insurance trust	814 265	814 265	-
Unemployment compensation	130 933	130 933	-
Employee retirement	157 886	157 886	-
Other insurance trust	525 446	525 446	(X)
Debt outstanding	**6 223 017**	**1 708 027**	**4 514 990**
Long-term	6 203 440	1 703 880	4 499 560
Full faith and credit	2 864 480	749 210	2 115 270
Nonguaranteed	3 338 960	954 670	2 384 290
Short-term	19 577	4 147	15 430
Long-term debt by purpose:			
Public debt for private purposes	1 405 484	710 887	694 597
Education	1 410 637	100 414	1 310 223
Utilities	497 767	341 484	156 283
Other	2 889 552	551 095	2 338 457
Long-term debt issued	862 901	230 095	632 806
Long-term debt retired	302 460	97 339	205 121
Exhibit: Change in total debt during year	565 395	135 302	430 093
Cash and security holdings	**9 284 351**	**6 480 612**	**2 803 739**
Insurance trust funds	4 679 402	4 679 402	-
By purpose:			
Unemployment compensation	313 395	313 395	-
Employee retirement	3 676 921	3 676 921	-
Workers' compensation	689 086	689 086	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	4 604 949	1 801 210	2 803 739
By purpose:			
Offsets to debt	1 642 016	777 379	864 637
Bond funds	1 237 535	390 688	846 847
Other	1 725 398	633 143	1 092 255

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW HAMPSHIRE			
Revenue[1]	**3 867 509**	**2 088 359**	**2 068 868**
General revenue[1]	**3 426 448**	**1 701 548**	**2 014 618**
Intergovernmental revenue[1]	489 658	499 840	279 536
From Federal Government	489 658	441 244	48 414
From State governments	(1)	–	231 122
From local governments[1]	(X)	58 596	(X)
General revenue from own sources	2 936 790	1 201 708	1 735 082
Taxes	2 115 736	624 627	1 491 109
Property	1 482 058	335	1 481 723
Sales and gross receipts	312 063	312 063	–
General	–	–	–
Selective	312 063	312 063	–
Motor fuel	90 820	90 820	–
Alcoholic beverages	12 794	12 794	–
Tobacco products	39 923	39 923	–
Public utilities	31 919	31 919	–
Other	136 607	136 607	–
Individual income	36 949	36 949	–
Motor vehicle license	50 457	50 457	–
Other taxes	234 209	224 823	9 386
Charges and miscellaneous general revenue	821 054	577 081	243 973
Current charges	442 592	266 310	176 282
Education	210 870	178 419	32 451
Institutions of higher education	178 399	178 399	–
School lunch sales (gross)	20 145	–	20 145
Hospitals	3 164	3 164	–
Highways	54 572	54 525	47
Airports	4 205	48	4 157
Parking facilities	5 680	(X)	5 680
Water transport and terminals	364	364	–
Natural resources	1 020	954	66
Parks and recreation	12 880	6 944	5 936
Housing and community development	11 989	2 760	9 229
Sewerage	50 294	433	49 861
Solid waste management	17 828	–	17 828
Other charges	69 726	18 699	51 027
Miscellaneous general revenue	378 462	310 771	67 691
Interest earnings	261 046	227 715	33 331
Special assessments	1 746	–	1 746
Sale of property	1 667	–	1 667
Other general revenue	114 003	83 056	30 947
Other than general revenue	441 061	386 811	54 250
Utility revenue	53 405	149	53 256
Water supply	40 545	149	40 396
Electric power	10 760	–	10 760
Gas supply	–	–	–
Transit	2 100	–	2 100
Liquor store revenue	195 577	195 577	–
Insurance trust revenue	192 079	191 085	994
Unemployment compensation	38 783	38 783	–
Employee retirement	138 041	137 047	994
Other insurance trust revenue	15 255	15 255	(X)
Expenditure[1]	**3 820 559**	**2 135 163**	**1 980 321**
By character and object:			
Intergovernmental expenditure[1]	–	257 088	37 837
Direct expenditure	3 820 559	1 878 075	1 942 484
Current operation	2 896 742	1 230 067	1 666 675
Capital outlay	318 036	123 699	194 337
Construction	237 160	98 915	138 245
Other	80 876	24 784	56 092
Assistance and subsidies	59 031	51 484	7 547
Interest on debt	317 207	243 709	73 498
Insurance benefits and repayments	229 543	229 116	427
Exhibit: Salaries and wages	1 326 378	447 390	878 988
Direct expenditure by function	3 820 559	1 878 075	1 942 484
Direct general expenditure	3 378 803	1 491 725	1 887 078
Capital outlay	310 008	120 887	189 121
Other direct general expenditure	3 068 795	1 370 838	1 697 957
Education services:			
Education	1 251 584	274 473	977 111
Higher education	239 556	239 556	–
Elementary and secondary education	977 111	–	977 111
Other education	34 917	34 917	(X)
Libraries	22 286	2 436	19 850
Social services and income maintenance:			
Public welfare	445 631	349 605	96 026
Cash assistance payments	57 319	49 772	7 547
Vendor payments	209 712	204 869	4 843
Other public welfare	178 600	94 964	83 636
Hospitals	44 368	43 854	514
Health	111 491	98 503	12 988
Social insurance administration	16 989	16 989	–
Veterans' services	194	194	–

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW HAMPSHIRE—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	282 707	158 978	123 729
Air transportation (airports)	10 002	88	9 914
Parking facilities	5 758	(X)	5 758
Water transport and terminals	1 838	359	1 479
Transit subsidies	1 469	–	1 469
Public safety:			
Police protection	126 470	22 854	103 616
Fire protection	66 227	(X)	66 227
Correction	63 653	43 016	20 637
Protective inspection and regulation	23 168	19 009	4 159
Environment and housing:			
Natural resources	32 045	28 351	3 694
Parks and recreation	32 570	11 810	20 760
Housing and community development	37 768	6 839	30 929
Sewerage	70 045	6 418	63 627
Solid waste management	62 093	5 769	56 324
Government administration:			
Financial administration	46 993	28 919	18 074
Judicial and legal	67 248	57 139	10 109
General public buildings	26 122	3 286	22 836
Other government administration	59 375	12 962	46 413
Interest on general debt	308 639	243 699	64 940
General expenditure, n.e.c.:			
Miscellaneous commercial activities	19	–	19
Other and unallocable	162 051	56 175	105 876
Utilities	55 169	190	54 979
Capital outlay	5 251	35	5 216
Water supply	44 088	190	43 898
Electric power	10 658	–	10 658
Gas supply	–	–	–
Transit	423	–	423
Liquor store expenditure	157 044	157 044	–
Insurance trust	229 543	229 116	427
Unemployment compensation	73 875	73 875	–
Employee retirement	72 715	72 288	427
Other insurance trust	82 953	82 953	(X)
Debt outstanding	**5 239 540**	**4 126 744**	**1 112 796**
Long-term	5 160 087	4 126 744	1 033 343
Full faith and credit	1 574 200	640 139	934 061
Nonguaranteed	3 585 887	3 486 605	99 282
Short-term	79 453	–	79 453
Long-term debt by purpose:			
Public debt for private purposes	2 925 434	2 925 054	380
Education	442 771	64 631	378 140
Utilities	193 681	–	193 681
Other	1 598 201	1 137 059	461 142
Long-term debt issued	1 267 630	1 146 450	121 180
Long-term debt retired	460 058	358 676	101 382
Exhibit: Change in total debt during year	825 997	787 774	38 223
Cash and security holdings	**5 770 321**	**5 227 589**	**542 732**
Insurance trust funds	1 610 880	1 603 758	7 122
By purpose:			
Unemployment compensation	147 155	147 155	–
Employee retirement	1 310 759	1 303 637	7 122
Workers' compensation	152 966	152 966	(X)
Miscellaneous	–	–	(X)
Other than insurance trust funds	4 159 441	3 623 831	535 610
By purpose:			
Offsets to debt	3 440 551	3 440 351	200
Bond funds	117 391	75 823	41 568
Other	601 499	107 657	493 842

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW JERSEY			
Revenue[1]	**38 039 134**	**24 743 271**	**19 003 910**
General revenue[1]	**32 871 332**	**20 055 805**	**18 523 574**
Intergovernmental revenue[1]	4 564 672	4 407 155	5 865 564
From Federal Government	4 564 672	4 217 957	346 715
From State governments	(1)	-	5 518 849
From local governments[1]	(X)	189 198	(X)
General revenue from own sources	28 306 660	15 648 650	12 658 010
Taxes	21 560 772	11 644 652	9 916 120
Property	9 753 885	16 722	9 737 163
Sales and gross receipts	6 374 850	6 363 602	11 248
General	4 042 805	4 042 805	-
Selective	2 332 045	2 320 797	11 248
Motor fuel	400 186	400 186	-
Alcoholic beverages	81 006	81 006	-
Tobacco products	275 833	275 833	-
Public utilities	1 088 203	1 088 203	-
Other	486 817	475 569	11 248
Individual income	3 391 026	3 391 026	-
Motor vehicle license	316 855	316 855	-
Other taxes	1 724 156	1 556 447	167 709
Charges and miscellaneous general revenue	6 745 888	4 003 998	2 741 890
Current charges	3 604 207	1 891 990	1 712 217
Education	809 539	595 034	214 505
Institutions of higher education	674 225	590 918	83 307
School lunch sales (gross)	120 083	575	119 508
Hospitals	361 420	222 396	139 024
Highways	506 686	405 570	101 116
Airports	3 952	-	3 952
Parking facilities	26 307	(X)	26 307
Water transport and terminals	12 568	11 362	1 206
Natural resources	30 382	28 314	2 068
Parks and recreation	276 594	217 140	59 454
Housing and community development	121 245	11 443	109 802
Sewerage	670 325	12 917	657 408
Solid waste management	230 753	23 109	207 644
Other charges	554 436	364 705	189 731
Miscellaneous general revenue	3 141 681	2 112 008	1 029 673
Interest earnings	1 799 970	1 221 562	578 408
Special assessments	25 664	20 039	5 625
Sale of property	38 967	527	38 440
Other general revenue	1 277 080	869 880	407 200
Other than general revenue	5 167 802	4 687 466	480 336
Utility revenue	842 124	368 547	473 577
Water supply	409 974	21 373	388 601
Electric power	70 084	-	70 084
Gas supply	-	-	-
Transit	362 066	347 174	14 892
Liquor store revenue	-	-	-
Insurance trust revenue	4 325 678	4 318 919	6 759
Unemployment compensation	1 056 093	1 056 093	-
Employee retirement	2 895 435	2 888 676	6 759
Other insurance trust revenue	374 150	374 150	(X)
Expenditure[1]	**36 231 291**	**23 250 454**	**19 241 947**
By character and object:			
Intergovernmental expenditure[1]	69 734	6 145 398	185 446
Direct expenditure	36 161 557	17 105 056	19 056 501
Current operation	26 681 108	10 934 817	15 746 291
Capital outlay	3 501 142	1 641 691	1 859 451
Construction	2 741 831	1 348 620	1 393 211
Other	759 311	293 071	466 240
Assistance and subsidies	707 169	184 519	522 650
Interest on debt	2 326 890	1 412 321	914 569
Insurance benefits and repayments	2 945 248	2 931 708	13 540
Exhibit: Salaries and wages	12 970 242	4 098 293	8 871 949
Direct expenditure by function	36 161 557	17 105 056	19 056 501
Direct general expenditure	31 768 340	13 253 374	18 514 966
Capital outlay	3 153 154	1 406 116	1 747 038
Other direct general expenditure	28 615 186	11 847 258	16 767 928
Education services:			
Education	10 540 791	2 146 159	8 394 632
Higher education	1 846 366	1 631 828	214 538
Elementary and secondary education	8 394 449	214 355	8 180 094
Other education	299 976	299 976	(X)
Libraries	170 626	5 686	164 940
Social services and income maintenance:			
Public welfare	4 279 550	3 305 591	973 959
Cash assistance payments	522 650	-	522 650
Vendor payments	2 849 172	2 815 325	33 847
Other public welfare	907 728	490 266	417 462
Hospitals	1 054 100	780 634	273 466
Health	604 741	406 359	198 382
Social insurance administration	70 904	70 904	-
Veterans' services	2 901	2 901	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW JERSEY—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	2 049 804	1 366 637	683 167
Air transportation (airports)	9 528	-	9 528
Parking facilities	18 400	(X)	18 400
Water transport and terminals	16 648	15 271	1 377
Transit subsidies	1 749	-	1 749
Public safety:			
Police protection	1 241 142	207 948	1 033 194
Fire protection	371 090	(X)	371 090
Correction	886 876	559 118	327 758
Protective inspection and regulation	241 708	184 836	56 872
Environment and housing:			
Natural resources	147 947	139 687	8 260
Parks and recreation	516 654	258 592	258 062
Housing and community development	541 209	125 926	415 283
Sewerage	1 026 431	5 541	1 020 890
Solid waste management	714 404	58 606	655 798
Government administration:			
Financial administration	541 112	301 179	239 933
Judicial and legal	583 565	228 097	355 468
General public buildings	302 916	39 464	263 452
Other government administration	290 073	94 942	195 131
Interest on general debt	2 263 362	1 403 499	859 863
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	3 280 109	1 545 797	1 734 312
Utilities	1 447 969	919 974	527 995
Capital outlay	347 988	235 575	112 413
Water supply	465 945	33 793	432 152
Electric power	64 828	-	64 828
Gas supply	-	-	-
Transit	917 196	886 181	31 015
Liquor store expenditure	-	-	-
Insurance trust	2 945 248	2 931 708	13 540
Unemployment compensation	1 238 153	1 238 153	-
Employee retirement	1 340 072	1 326 532	13 540
Other insurance trust	367 023	367 023	(X)
Debt outstanding	**33 735 498**	**19 039 169**	**14 696 329**
Long-term	32 219 515	19 021 915	13 197 600
Full faith and credit	9 203 761	3 140 616	6 063 145
Nonguaranteed	23 015 754	15 881 299	7 134 455
Short-term	1 515 983	17 254	1 498 729
Long-term debt by purpose:			
Public debt for private purposes	11 079 908	9 859 724	1 220 184
Education	2 541 228	1 063 361	1 477 867
Utilities	1 206 510	304 751	901 759
Other	17 391 869	7 794 079	9 597 790
Long-term debt issued	3 135 405	1 645 783	1 489 622
Long-term debt retired	2 749 322	1 530 280	1 219 042
Exhibit: Change in total debt during year	483 925	131 572	352 353
Cash and security holdings	**52 416 299**	**43 296 536**	**9 119 763**
Insurance trust funds	27 053 140	26 991 549	61 591
By purpose:			
Unemployment compensation	2 697 270	2 697 270	-
Employee retirement	24 133 608	24 072 017	61 591
Workers' compensation	69 684	69 684	(X)
Miscellaneous	152 578	152 578	(X)
Other than insurance trust funds	25 363 159	16 304 987	9 058 172
By purpose:			
Offsets to debt	12 680 187	10 462 674	2 217 513
Bond funds	4 730 399	2 362 151	2 368 248
Other	7 952 573	3 480 162	4 472 411

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW MEXICO			
Revenue[1]	**6 404 399**	**4 912 601**	**2 954 277**
General revenue[1]	**5 619 666**	**4 332 211**	**2 749 934**
Intergovernmental revenue[1]	1 049 127	991 481	1 520 125
From Federal Government	1 049 127	921 354	127 773
From State governments	(1)	-	1 392 352
From local governments[1]	(X)	70 127	(X)
General revenue from own sources	4 570 539	3 340 730	1 229 809
Taxes	2 665 383	2 085 690	579 693
Property	343 606	21 118	322 488
Sales and gross receipts	1 486 316	1 250 442	235 874
General	1 140 838	939 242	201 596
Selective	345 478	311 200	34 278
Motor fuel	175 944	175 944	-
Alcoholic beverages	17 249	17 249	-
Tobacco products	17 517	17 517	-
Public utilities	27 164	6 121	21 043
Other	107 604	94 369	13 235
Individual income	369 455	369 455	-
Motor vehicle license	103 468	103 468	-
Other taxes	362 538	341 207	21 331
Charges and miscellaneous general revenue	1 905 156	1 255 040	650 116
Current charges	702 846	367 585	335 261
Education	251 893	207 499	44 394
Institutions of higher education	204 616	192 626	11 990
School lunch sales (gross)	18 459	-	18 459
Hospitals	226 257	121 457	104 800
Highways	6 943	1 418	5 525
Airports	29 919	-	29 919
Parking facilities	3 558	(X)	3 558
Water transport and terminals	-	-	-
Natural resources	22 325	15 596	6 729
Parks and recreation	15 396	2 301	13 095
Housing and community development	3 830	182	3 648
Sewerage	54 317	-	54 317
Solid waste management	44 713	-	44 713
Other charges	43 695	19 132	24 563
Miscellaneous general revenue	1 202 310	887 455	314 855
Interest earnings	794 661	585 827	208 834
Special assessments	24 501	-	24 501
Sale of property	4 896	2 285	2 611
Other general revenue	378 252	299 343	78 909
Other than general revenue	784 733	580 390	204 343
Utility revenue	204 343	-	204 343
Water supply	92 426	-	92 426
Electric power	86 865	-	86 865
Gas supply	22 310	-	22 310
Transit	2 742	-	2 742
Liquor store revenue	-	-	-
Insurance trust revenue	580 390	580 390	-
Unemployment compensation	83 608	83 608	-
Employee retirement	496 782	496 782	-
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**5 908 093**	**4 526 761**	**2 953 133**
By character and object:			
Intergovernmental expenditure[1]	-	1 552 216	19 585
Direct expenditure	5 908 093	2 974 545	2 933 548
Current operation	4 346 694	2 046 836	2 299 858
Capital outlay	784 638	378 458	406 180
Construction	615 055	295 862	319 193
Other	169 583	82 596	86 987
Assistance and subsidies	109 210	109 210	-
Interest on debt	344 446	116 936	227 510
Insurance benefits and repayments	323 105	323 105	-
Exhibit: Salaries and wages	2 023 331	822 362	1 200 969
Direct expenditure by function	5 908 093	2 974 545	2 933 548
Direct general expenditure	5 361 131	2 651 440	2 709 691
Capital outlay	747 563	378 458	369 105
Other direct general expenditure	4 613 568	2 272 982	2 340 586
Education services:			
Education	2 041 438	690 252	1 351 186
Higher education	678 706	614 417	64 289
Elementary and secondary education	1 286 897	-	1 286 897
Other education	75 835	75 835	(X)
Libraries	21 438	2 712	18 726
Social services and income maintenance:			
Public welfare	567 983	537 590	30 393
Cash assistance payments	85 415	85 415	-
Vendor payments	311 443	294 266	17 177
Other public welfare	171 125	157 909	13 216
Hospitals	321 256	209 973	111 283
Health	173 765	159 122	14 643
Social insurance administration	45 517	45 517	-
Veterans' services	1 023	1 023	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW MEXICO—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	473 509	333 486	140 023
Air transportation (airports)	25 777	1 338	24 439
Parking facilities	3 154	(X)	3 154
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	196 587	43 507	153 080
Fire protection	71 009	(X)	71 009
Correction	156 935	123 341	33 594
Protective inspection and regulation	44 361	35 469	8 892
Environment and housing:			
Natural resources	110 700	79 995	30 705
Parks and recreation	115 737	26 764	88 973
Housing and community development	35 181	2 673	32 508
Sewerage	89 758	28	89 730
Solid waste management	59 583	-	59 583
Government administration:			
Financial administration	127 957	65 271	62 686
Judicial and legal	85 809	75 843	9 966
General public buildings	49 105	22 253	26 852
Other government administration	70 205	19 798	50 407
Interest on general debt	307 249	116 936	190 313
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	166 095	58 549	107 546
Utilities	223 857	-	223 857
Capital outlay	37 075	-	37 075
Water supply	113 752	-	113 752
Electric power	76 118	-	76 118
Gas supply	20 426	-	20 426
Transit	13 561	-	13 561
Liquor store expenditure	-	-	-
Insurance trust	323 105	323 105	-
Unemployment compensation	59 018	59 018	-
Employee retirement	257 851	257 851	-
Other insurance trust	6 236	6 236	(X)
Debt outstanding	**4 940 706**	**1 751 531**	**3 189 175**
Long-term	4 910 627	1 741 587	3 169 040
Full faith and credit	892 309	105 709	786 600
Nonguaranteed	4 018 318	1 635 878	2 382 440
Short-term	30 079	9 944	20 135
Long-term debt by purpose:			
Public debt for private purposes	2 854 201	1 243 317	1 610 884
Education	545 498	241 235	304 263
Utilities	591 708	-	591 708
Other	919 220	257 035	662 185
Long-term debt issued	399 450	85 685	313 765
Long-term debt retired	369 390	167 122	202 268
Exhibit: Change in total debt during year	32 831	-78 622	111 453
Cash and security holdings	**14 106 047**	**11 306 964**	**2 799 083**
Insurance trust funds	4 479 142	4 479 142	-
By purpose:			
Unemployment compensation	208 389	208 389	-
Employee retirement	4 270 753	4 270 753	-
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	9 626 905	6 827 822	2 799 083
By purpose:			
Offsets to debt	3 229 810	1 434 096	1 795 714
Bond funds	333 190	73 173	260 017
Other	6 063 905	5 320 553	743 352

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW YORK			
Revenue[1]	**113 404 838**	**65 715 331**	**74 831 451**
General revenue[1]	**95 200 769**	**54 934 621**	**67 408 092**
Intergovernmental revenue[1]	16 435 105	19 205 336	24 371 713
From Federal Government	16 435 105	14 735 440	1 699 665
From State governments	(1)	-	22 672 048
From local governments[1]	(X)	4 469 896	(X)
General revenue from own sources	78 765 664	35 729 285	43 036 379
Taxes	60 251 973	28 299 769	31 952 204
Property	19 875 087	-	19 875 087
Sales and gross receipts	16 190 958	9 686 126	6 504 832
General	10 938 551	5 751 832	5 186 719
Selective	5 252 407	3 934 294	1 318 113
Motor fuel	506 704	506 704	-
Alcoholic beverages	259 326	236 146	23 180
Tobacco products	648 297	603 433	44 864
Public utilities	1 668 643	1 335 069	333 574
Other	2 169 437	1 252 942	916 495
Individual income	17 324 186	14 482 059	2 842 127
Motor vehicle license	634 613	537 935	96 678
Other taxes	6 227 129	3 593 649	2 633 480
Charges and miscellaneous general revenue	18 513 691	7 429 516	11 084 175
Current charges	10 282 855	2 703 007	7 579 848
Education	1 567 264	917 851	649 413
Institutions of higher education	1 244 869	870 182	374 687
School lunch sales (gross)	193 474	-	193 474
Hospitals	2 428 454	967 326	1 461 128
Highways	1 428 974	332 703	1 096 271
Airports	843 251	20 915	822 336
Parking facilities	102 208	(X)	102 208
Water transport and terminals	114 877	4 511	110 366
Natural resources	14 634	11 296	3 338
Parks and recreation	230 171	79 576	150 595
Housing and community development	772 256	10 979	761 277
Sewerage	808 194	820	807 374
Solid waste management	345 336	-	345 336
Other charges	1 627 236	357 030	1 270 206
Miscellaneous general revenue	8 230 836	4 726 509	3 504 327
Interest earnings	4 426 252	2 601 997	1 824 255
Special assessments	118 161	15 454	102 707
Sale of property	147 553	4 110	143 443
Other general revenue	3 538 870	2 104 948	1 433 922
Other than general revenue	18 204 069	10 780 710	7 423 359
Utility revenue	4 588 432	1 917 121	2 671 311
Water supply	924 935	-	924 935
Electric power	1 351 063	1 243 975	107 088
Gas supply	544	-	544
Transit	2 311 890	673 146	1 638 744
Liquor store revenue	-	-	-
Insurance trust revenue	13 615 637	8 863 589	4 752 048
Unemployment compensation	1 199 163	1 199 163	-
Employee retirement	10 915 489	6 163 441	4 752 048
Other insurance trust revenue	1 500 985	1 500 985	(X)
Expenditure[1]	**117 840 378**	**64 320 860**	**76 701 637**
By character and object:			
Intergovernmental expenditure[1]	440 500	20 560 925	3 061 694
Direct expenditure	117 399 878	43 759 935	73 639 943
Current operation	83 074 419	28 308 864	54 765 555
Capital outlay	14 693 008	5 213 995	9 479 013
Construction	11 718 154	4 092 733	7 625 421
Other	2 974 854	1 121 262	1 853 592
Assistance and subsidies	3 842 331	689 423	3 152 908
Interest on debt	7 226 555	3 649 834	3 576 721
Insurance benefits and repayments	8 563 565	5 897 819	2 665 746
Exhibit: Salaries and wages	39 910 685	9 849 045	30 061 640
Direct expenditure by function	117 399 878	43 759 935	73 639 943
Direct general expenditure	98 544 753	33 355 567	65 189 186
Capital outlay	11 643 299	3 471 121	8 172 178
Other direct general expenditure	86 901 454	29 884 446	57 017 008
Education services:			
Education	27 821 284	4 801 938	23 019 346
Higher education	4 855 960	3 707 149	1 148 811
Elementary and secondary education	21 871 248	713	21 870 535
Other education	1 094 076	1 094 076	(X)
Libraries	393 829	23 175	370 654
Social services and income maintenance:			
Public welfare	17 940 692	10 033 382	7 907 310
Cash assistance payments	3 152 908	-	3 152 908
Vendor payments	9 935 585	9 605 296	330 289
Other public welfare	4 852 199	428 086	4 424 113
Hospitals	7 361 060	3 431 920	3 929 140
Health	2 584 777	1 309 697	1 275 080
Social insurance administration	337 336	337 336	-
Veterans' services	13 742	13 742	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NEW YORK—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	5 294 456	2 360 696	2 933 760
Air transportation (airports)	820 733	26 260	794 473
Parking facilities	51 148	(X)	51 148
Water transport and terminals	341 721	27 332	314 389
Transit subsidies	111 781	-	111 781
Public safety:			
Police protection	3 560 760	306 281	3 254 479
Fire protection	1 336 836	(X)	1 336 836
Correction	3 688 193	1 980 621	1 707 572
Protective inspection and regulation	527 451	338 389	189 062
Environment and housing:			
Natural resources	387 600	319 880	67 720
Parks and recreation	1 362 529	273 471	1 089 058
Housing and community development	3 027 177	157 940	2 869 237
Sewerage	1 628 973	18 324	1 610 649
Solid waste management	1 863 012	85 757	1 777 255
Government administration:			
Financial administration	1 504 927	843 781	661 146
Judicial and legal	1 763 767	1 047 061	716 706
General public buildings	738 283	167 653	570 630
Other government administration	800 304	321 384	478 920
Interest on general debt	6 192 887	3 160 473	3 032 414
General expenditure, n.e.c.:			
Miscellaneous commercial activities	53 274	-	53 274
Other and unallocable	7 036 221	1 969 074	5 067 147
Utilities	10 291 560	4 506 549	5 785 011
Capital outlay	3 049 709	1 742 874	1 306 835
Water supply	1 264 474	-	1 264 474
Electric power	1 544 931	1 458 182	86 749
Gas supply	1 327	-	1 327
Transit	7 480 828	3 048 367	4 432 461
Liquor store expenditure	-	-	-
Insurance trust	8 563 565	5 897 819	2 665 746
Unemployment compensation	2 209 656	2 209 656	-
Employee retirement	5 581 344	2 915 598	2 665 746
Other insurance trust	772 565	772 565	(X)
Debt outstanding	**107 078 383**	**51 804 160**	**55 274 223**
Long-term	99 921 332	50 607 760	49 313 572
Full faith and credit	34 478 517	6 459 704	28 018 813
Nonguaranteed	65 442 815	44 148 056	21 294 759
Short-term	7 157 051	1 196 400	5 960 651
Long-term debt by purpose:			
Public debt for private purposes	26 136 843	18 826 338	7 310 505
Education	11 718 244	6 880 452	4 837 792
Utilities	16 907 402	7 982 255	8 925 147
Other	45 158 843	16 918 715	28 240 128
Long-term debt issued	18 417 691	9 252 960	9 164 731
Long-term debt retired	8 020 836	4 888 076	3 132 760
Exhibit: Change in total debt during year	11 653 466	4 482 036	7 171 430
Cash and security holdings	**166 013 604**	**103 480 825**	**62 532 779**
Insurance trust funds	110 129 020	69 498 829	40 630 191
By purpose:			
Unemployment compensation	1 892 448	1 892 448	-
Employee retirement	104 737 266	64 107 075	40 630 191
Workers' compensation	3 499 306	3 499 306	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	55 884 584	33 981 996	21 902 588
By purpose:			
Offsets to debt	37 614 038	28 189 895	9 424 143
Bond funds	5 737 636	2 461 393	3 276 243
Other	12 532 910	3 330 708	9 202 202

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NORTH CAROLINA			
Revenue[1]	**24 270 556**	**15 266 228**	**14 426 421**
General revenue[1]	**19 601 714**	**12 927 231**	**12 096 576**
Intergovernmental revenue[1]	3 517 778	3 353 941	5 585 930
From Federal Government	3 517 778	3 060 650	457 128
From State governments	(1)	-	5 128 802
From local governments[1]	(X)	293 291	(X)
General revenue from own sources	16 083 936	9 573 290	6 510 646
Taxes	11 267 474	7 850 043	3 417 431
Property	2 574 769	92 478	2 482 291
Sales and gross receipts	3 967 038	3 126 370	840 668
General	2 491 337	1 689 871	801 466
Selective	1 475 701	1 436 499	39 202
Motor fuel	825 425	825 425	-
Alcoholic beverages	158 308	152 973	5 335
Tobacco products	15 190	15 190	-
Public utilities	229 528	222 096	7 432
Other	247 250	220 815	26 435
Individual income	3 534 474	3 534 474	-
Motor vehicle license	222 661	214 325	8 336
Other taxes	968 532	882 396	86 136
Charges and miscellaneous general revenue	4 816 462	1 723 247	3 093 215
Current charges	3 200 799	1 083 222	2 117 577
Education	949 301	726 182	223 119
Institutions of higher education	800 956	720 487	80 469
School lunch sales (gross)	138 752	-	138 752
Hospitals	1 259 666	209 705	1 049 961
Highways	1 892	1 892	-
Airports	95 678	-	95 678
Parking facilities	11 242	(X)	11 242
Water transport and terminals	27 452	27 452	-
Natural resources	22 030	21 947	83
Parks and recreation	63 010	4 080	58 930
Housing and community development	59 474	1 607	57 867
Sewerage	331 706	-	331 706
Solid waste management	103 638	-	103 638
Other charges	275 710	90 357	185 353
Miscellaneous general revenue	1 615 663	640 025	975 638
Interest earnings	966 109	329 656	636 453
Special assessments	12 360	4 100	8 260
Sale of property	5 949	508	5 441
Other general revenue	631 245	305 761	325 484
Other than general revenue	4 668 842	2 338 997	2 329 845
Utility revenue	2 041 211	-	2 041 211
Water supply	333 106	-	333 106
Electric power	1 635 596	-	1 635 596
Gas supply	58 134	-	58 134
Transit	14 375	-	14 375
Liquor store revenue	275 879	-	275 879
Insurance trust revenue	2 351 752	2 338 997	12 755
Unemployment compensation	351 133	351 133	-
Employee retirement	1 996 336	1 983 581	12 755
Other insurance trust revenue	4 283	4 283	(X)
Expenditure[1]	**24 213 779**	**15 036 215**	**14 806 324**
By character and object:			
Intergovernmental expenditure[1]	-	5 447 610	181 150
Direct expenditure	24 213 779	9 588 605	14 625 174
Current operation	18 226 900	6 576 807	11 650 093
Capital outlay	3 063 321	1 119 880	1 943 441
Construction	2 278 764	837 833	1 440 931
Other	784 557	282 047	502 510
Assistance and subsidies	537 691	436 203	101 488
Interest on debt	1 148 288	224 668	923 620
Insurance benefits and repayments	1 237 579	1 231 047	6 532
Exhibit: Salaries and wages	8 891 390	2 665 523	6 225 867
Direct expenditure by function	24 213 779	9 588 605	14 625 174
Direct general expenditure	20 451 063	8 357 558	12 093 505
Capital outlay	2 797 819	1 119 880	1 677 939
Other direct general expenditure	17 653 244	7 237 678	10 415 566
Education services:			
Education	7 949 419	2 226 719	5 722 700
Higher education	2 457 136	1 904 436	552 700
Elementary and secondary education	5 235 729	65 729	5 170 000
Other education	256 554	256 554	(X)
Libraries	105 322	4 900	100 422
Social services and income maintenance:			
Public welfare	2 454 348	2 031 434	422 914
Cash assistance payments	467 622	366 134	101 488
Vendor payments	1 578 782	1 554 934	23 848
Other public welfare	407 944	110 366	297 578
Hospitals	1 675 265	612 938	1 062 327
Health	802 308	182 645	619 663
Social insurance administration	51 342	51 342	-
Veterans' services	2 711	2 711	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NORTH CAROLINA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 553 710	1 271 858	281 852
Air transportation (airports)	124 740	1 008	123 732
Parking facilities	12 805	(X)	12 805
Water transport and terminals	27 786	27 786	-
Transit subsidies	190	-	190
Public safety:			
Police protection	685 582	142 198	543 384
Fire protection	252 552	(X)	252 552
Correction	633 251	516 709	116 542
Protective inspection and regulation	99 572	54 392	45 180
Environment and housing:			
Natural resources	319 729	281 962	37 767
Parks and recreation	320 124	42 649	277 475
Housing and community development	305 486	33 587	271 899
Sewerage	433 479	138	433 341
Solid waste management	289 871	12 713	277 158
Government administration:			
Financial administration	295 656	137 249	158 407
Judicial and legal	240 229	213 189	27 040
General public buildings	156 812	29 805	127 007
Other government administration	262 670	53 082	209 588
Interest on general debt	673 465	224 668	448 797
General expenditure, n.e.c.:			
Miscellaneous commercial activities	506	352	154
Other and unallocable	722 133	201 524	520 609
Utilities	2 280 238	-	2 280 238
Capital outlay	265 502	-	265 502
Water supply	440 432	-	440 432
Electric power	1 728 088	-	1 728 088
Gas supply	53 472	-	53 472
Transit	58 246	-	58 246
Liquor store expenditure	244 899	-	244 899
Insurance trust	1 237 579	1 231 047	6 532
Unemployment compensation	448 656	448 656	-
Employee retirement	786 764	780 232	6 532
Other insurance trust	2 159	2 159	(X)
Debt outstanding	**16 660 638**	**3 489 720**	**13 170 918**
Long-term	16 400 282	3 489 720	12 910 562
Full faith and credit	4 318 491	577 545	3 740 946
Nonguaranteed	12 081 791	2 912 175	9 169 616
Short-term	260 356	-	260 356
Long-term debt by purpose:			
Public debt for private purposes	4 484 589	2 532 477	1 952 112
Education	1 577 804	390 377	1 187 427
Utilities	6 394 374	-	6 394 374
Other	3 943 515	566 866	3 376 649
Long-term debt issued	2 070 785	724 653	1 346 132
Long-term debt retired	1 216 862	306 145	910 717
Exhibit: Change in total debt during year	908 919	418 508	490 411
Cash and security holdings	**31 812 959**	**23 755 307**	**8 057 652**
Insurance trust funds	18 941 611	18 830 859	110 752
By purpose:			
Unemployment compensation	1 374 022	1 374 022	-
Employee retirement	17 550 777	17 440 025	110 752
Workers' compensation	16 812	16 812	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	12 871 348	4 924 448	7 946 900
By purpose:			
Offsets to debt	4 936 866	2 599 122	2 337 744
Bond funds	1 381 512	153 504	1 228 008
Other	6 552 970	2 171 822	4 381 148

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NORTH DAKOTA			
Revenue[1]	**2 677 785**	**1 997 559**	**1 076 529**
General revenue[1]	**2 378 964**	**1 754 991**	**1 020 276**
Intergovernmental revenue[1]	538 000	511 672	422 631
From Federal Government	538 000	490 639	47 361
From State governments	(1)	-	375 270
From local governments[1]	(X)	21 033	(X)
General revenue from own sources	1 840 964	1 243 319	597 645
Taxes	1 100 815	755 054	345 761
Property	320 847	2 133	318 714
Sales and gross receipts	439 937	419 793	20 144
General	251 451	235 255	16 196
Selective	188 486	184 538	3 948
Motor fuel	75 917	75 917	-
Alcoholic beverages	6 082	6 082	-
Tobacco products	16 521	16 519	2
Public utilities	15 853	13 521	2 332
Other	74 113	72 499	1 614
Individual income	114 273	114 273	-
Motor vehicle license	37 866	37 866	-
Other taxes	187 892	180 989	6 903
Charges and miscellaneous general revenue	740 149	488 265	251 884
Current charges	423 483	321 087	102 396
Education	189 405	159 471	29 934
Institutions of higher education	158 999	158 999	-
School lunch sales (gross)	11 274	-	11 274
Hospitals	15 256	15 256	-
Highways	1 034	1 034	-
Airports	7 604	-	7 604
Parking facilities	1 195	(X)	1 195
Water transport and terminals	-	-	-
Natural resources	10 612	6 567	4 045
Parks and recreation	10 135	726	9 409
Housing and community development	5 281	1 683	3 598
Sewerage	13 367	-	13 367
Solid waste management	15 787	-	15 787
Other charges	153 807	136 350	17 457
Miscellaneous general revenue	316 666	167 178	149 488
Interest earnings	195 634	120 702	74 932
Special assessments	37 412	-	37 412
Sale of property	3 126	2 116	1 010
Other general revenue	80 494	44 360	36 134
Other than general revenue	298 821	242 568	56 253
Utility revenue	47 935	-	47 935
Water supply	37 010	-	37 010
Electric power	10 241	-	10 241
Gas supply	239	-	239
Transit	445	-	445
Liquor store revenue	-	-	-
Insurance trust revenue	250 886	242 568	8 318
Unemployment compensation	29 638	29 638	-
Employee retirement	151 774	143 456	8 318
Other insurance trust revenue	69 474	69 474	(X)
Expenditure[1]	**2 442 123**	**1 792 841**	**1 048 292**
By character and object:			
Intergovernmental expenditure[1]	-	388 431	10 579
Direct expenditure	2 442 123	1 404 410	1 037 713
Current operation	1 814 529	988 227	826 302
Capital outlay	306 062	167 208	138 854
Construction	235 458	133 929	101 529
Other	70 604	33 279	37 325
Assistance and subsidies	31 864	31 514	350
Interest on debt	146 116	77 812	68 304
Insurance benefits and repayments	143 552	139 649	3 903
Exhibit: Salaries and wages	862 239	418 618	443 621
Direct expenditure by function	2 442 123	1 404 410	1 037 713
Direct general expenditure	2 248 711	1 264 761	983 950
Capital outlay	299 656	167 208	132 448
Other direct general expenditure	1 949 055	1 097 553	851 502
Education services:			
Education	849 217	359 593	489 624
Higher education	323 061	323 061	-
Elementary and secondary education	489 624	-	489 624
Other education	36 532	36 532	(X)
Libraries	6 708	1 055	5 653
Social services and income maintenance:			
Public welfare	281 115	254 354	26 761
Cash assistance payments	18 776	18 426	350
Vendor payments	198 028	196 162	1 866
Other public welfare	64 311	39 766	24 545
Hospitals	63 747	63 502	245
Health	28 639	21 845	6 794
Social insurance administration	4 702	4 702	-
Veterans' services	377	377	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
NORTH DAKOTA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	248 017	155 225	92 792
Air transportation (airports)	17 012	257	16 755
Parking facilities	2 029	(X)	2 029
Water transport and terminals	-	-	-
Transit subsidies	1 356	-	1 356
Public safety:			
Police protection	40 755	6 908	33 847
Fire protection	15 325	(X)	15 325
Correction	21 658	15 181	6 477
Protective inspection and regulation	13 793	12 520	1 273
Environment and housing:			
Natural resources	91 284	70 503	20 781
Parks and recreation	42 050	3 491	38 559
Housing and community development	35 653	18 117	17 536
Sewerage	21 608	-	21 608
Solid waste management	14 892	-	14 892
Government administration:			
Financial administration	38 614	18 731	19 883
Judicial and legal	27 566	15 490	12 076
General public buildings	15 120	3 346	11 774
Other government administration	14 365	6 785	7 580
Interest on general debt	142 197	77 812	64 385
General expenditure, n.e.c.:			
Miscellaneous commercial activities	108 206	108 198	8
Other and unallocable	102 706	46 769	55 937
Utilities	49 860	-	49 860
Capital outlay	6 406	-	6 406
Water supply	40 121	-	40 121
Electric power	8 226	-	8 226
Gas supply	-	-	-
Transit	1 513	-	1 513
Liquor store expenditure	-	-	-
Insurance trust	143 552	139 649	3 903
Unemployment compensation	25 963	25 963	-
Employee retirement	46 818	42 915	3 903
Other insurance trust	70 771	70 771	(X)
Debt outstanding	**1 925 522**	**963 767**	**961 755**
Long-term	1 917 410	960 447	956 963
Full faith and credit	329 953	-	329 953
Nonguaranteed	1 587 457	960 447	627 010
Short-term	8 112	3 320	4 792
Long-term debt by purpose:			
Public debt for private purposes	1 186 995	761 488	425 507
Education	127 671	49 904	77 767
Utilities	57 724	-	57 724
Other	545 020	149 055	395 965
Long-term debt issued	195 132	145 911	49 221
Long-term debt retired	134 035	54 171	79 864
Exhibit: Change in total debt during year	64 798	91 608	-26 810
Cash and security holdings	**3 755 138**	**2 694 556**	**1 060 582**
Insurance trust funds	1 156 500	1 085 042	71 458
By purpose:			
Unemployment compensation	46 689	46 689	-
Employee retirement	955 065	883 607	71 458
Workers' compensation	154 746	154 746	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	2 598 638	1 609 514	989 124
By purpose:			
Offsets to debt	1 405 752	913 097	492 655
Bond funds	59 371	3 369	56 002
Other	1 133 515	693 048	440 467

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
OHIO			
Revenue[1]	**46 324 305**	**31 721 463**	**21 848 422**
General revenue[1]	**34 753 406**	**21 378 542**	**20 620 444**
Intergovernmental revenue[1]	6 350 579	5 755 502	7 840 657
From Federal Government	6 350 579	5 548 900	801 679
From State governments	(1)	-	7 038 978
From local governments[1]	(X)	206 602	(X)
General revenue from own sources	28 402 827	15 623 040	12 779 787
Taxes	20 256 053	11 555 584	8 700 469
Property	5 916 257	10 501	5 905 756
Sales and gross receipts	6 440 140	5 803 212	636 928
General	4 170 499	3 574 539	595 960
Selective	2 269 641	2 228 673	40 968
Motor fuel	1 035 541	1 035 492	49
Alcoholic beverages	65 557	65 557	-
Tobacco products	211 837	211 836	1
Public utilities	633 096	631 926	1 170
Other	323 610	283 862	39 748
Individual income	6 112 573	4 217 200	1 895 373
Motor vehicle license	445 072	399 016	46 056
Other taxes	1 342 011	1 125 655	216 356
Charges and miscellaneous general revenue	8 146 774	4 067 456	4 079 318
Current charges	4 866 113	2 383 697	2 482 416
Education	2 054 994	1 587 159	467 835
Institutions of higher education	1 657 098	1 584 707	72 391
School lunch sales (gross)	184 627	-	184 627
Hospitals	1 097 309	600 251	497 058
Highways	113 137	94 462	18 675
Airports	86 372	-	86 372
Parking facilities	28 228	(X)	28 228
Water transport and terminals	6 283	-	6 283
Natural resources	22 933	19 836	3 097
Parks and recreation	96 727	6 119	90 608
Housing and community development	76 379	7 383	68 996
Sewerage	737 373	481	736 892
Solid waste management	129 755	-	129 755
Other charges	416 623	68 006	348 617
Miscellaneous general revenue	3 280 661	1 683 759	1 596 902
Interest earnings	1 678 216	677 923	1 000 293
Special assessments	86 217	6 733	79 484
Sale of property	6 974	832	6 142
Other general revenue	1 509 254	998 271	510 983
Other than general revenue	11 570 899	10 342 921	1 227 978
Utility revenue	1 140 169	-	1 140 169
Water supply	653 652	-	653 652
Electric power	382 870	-	382 870
Gas supply	27 119	-	27 119
Transit	76 528	-	76 528
Liquor store revenue	372 799	372 799	-
Insurance trust revenue	10 057 931	9 970 122	87 809
Unemployment compensation	810 337	810 337	-
Employee retirement	6 888 888	6 801 079	87 809
Other insurance trust revenue	2 358 706	2 358 706	(X)
Expenditure[1]	**42 106 722**	**27 790 759**	**22 149 752**
By character and object:			
Intergovernmental expenditure[1]	11 679	7 769 101	76 367
Direct expenditure	42 095 043	20 021 658	22 073 385
Current operation	29 322 282	10 827 577	18 494 705
Capital outlay	4 332 806	1 918 688	2 414 118
Construction	3 324 010	1 537 389	1 786 621
Other	1 008 796	381 299	627 497
Assistance and subsidies	1 522 891	1 298 396	224 495
Interest on debt	1 684 382	797 471	886 911
Insurance benefits and repayments	5 232 682	5 179 526	53 156
Exhibit: Salaries and wages	14 041 026	4 317 504	9 723 522
Direct expenditure by function	42 095 043	20 021 658	22 073 385
Direct general expenditure	34 946 041	14 555 267	20 390 774
Capital outlay	3 994 155	1 918 403	2 075 752
Other direct general expenditure	30 951 886	12 636 864	18 315 022
Education services:			
Education	12 467 999	3 447 012	9 020 987
Higher education	3 181 618	2 961 165	220 453
Elementary and secondary education	8 800 534	-	8 800 534
Other education	485 847	485 847	(X)
Libraries	192 796	7 627	185 169
Social services and income maintenance:			
Public welfare	6 100 901	4 812 901	1 288 000
Cash assistance payments	1 201 925	977 430	224 495
Vendor payments	3 645 956	3 439 908	206 048
Other public welfare	1 253 020	395 563	857 457
Hospitals	1 702 678	1 072 703	629 975
Health	1 285 813	356 125	929 688
Social insurance administration	147 724	147 724	-
Veterans' services	581	581	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
OHIO—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	2 504 510	1 378 546	1 125 964
Air transportation (airports)	135 162	137	135 025
Parking facilities	22 190	(X)	22 190
Water transport and terminals	6 419	-	6 419
Transit subsidies	-	-	-
Public safety:			
Police protection	1 233 467	140 681	1 092 786
Fire protection	617 726	(X)	617 726
Correction	851 111	598 219	252 892
Protective inspection and regulation	180 384	126 806	53 578
Environment and housing:			
Natural resources	253 408	227 293	26 115
Parks and recreation	485 821	42 459	443 362
Housing and community development	614 281	33 391	580 890
Sewerage	921 929	120 687	801 242
Solid waste management	301 622	11 008	290 614
Government administration:			
Financial administration	804 299	477 905	326 394
Judicial and legal	644 621	102 529	542 092
General public buildings	371 113	119 305	251 808
Other government administration	270 784	53 051	217 733
Interest on general debt	1 561 385	797 471	763 914
General expenditure, n.e.c.:			
Miscellaneous commercial activities	8 259	5 062	3 197
Other and unallocable	1 259 058	476 044	783 014
Utilities	1 629 455	-	1 629 455
Capital outlay	338 366	-	338 366
Water supply	779 259	-	779 259
Electric power	414 856	-	414 856
Gas supply	28 017	-	28 017
Transit	407 323	-	407 323
Liquor store expenditure	286 865	286 865	-
Insurance trust	5 232 682	5 179 526	53 156
Unemployment compensation	921 620	921 620	-
Employee retirement	2 797 894	2 744 738	53 156
Other insurance trust	1 513 168	1 513 168	(X)
Debt outstanding	**25 744 796**	**11 367 331**	**14 377 465**
Long-term	24 548 531	11 275 705	13 272 826
Full faith and credit	8 706 995	2 754 040	5 952 955
Nonguaranteed	15 841 536	8 521 665	7 319 871
Short-term	1 196 265	91 626	1 104 639
Long-term debt by purpose:			
Public debt for private purposes	9 597 295	5 888 799	3 708 496
Education	5 552 863	2 333 617	3 219 246
Utilities	1 675 679	-	1 675 679
Other	7 722 694	3 053 289	4 669 405
Long-term debt issued	1 964 330	897 864	1 066 466
Long-term debt retired	1 576 844	812 433	764 411
Exhibit: Change in total debt during year	480 817	116 343	364 474
Cash and security holdings	**79 561 561**	**67 454 803**	**12 106 758**
Insurance trust funds	57 452 064	56 539 997	912 067
By purpose:			
Unemployment compensation	717 576	717 576	-
Employee retirement	49 097 634	48 185 567	912 067
Workers' compensation	7 636 854	7 636 854	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	22 109 497	10 914 806	11 194 691
By purpose:			
Offsets to debt	11 068 884	6 652 156	4 416 728
Bond funds	2 086 381	681 362	1 405 019
Other	8 954 232	3 581 288	5 372 944

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
OKLAHOMA			
Revenue[1]	**11 201 369**	**7 819 349**	**5 155 240**
General revenue[1]	**9 568 226**	**6 654 808**	**4 686 638**
Intergovernmental revenue[1]	1 663 632	1 555 232	1 881 620
From Federal Government	1 663 632	1 508 944	154 688
From State governments	(1)	-	1 726 932
From local governments[1]	(X)	46 288	(X)
General revenue from own sources	7 904 594	5 099 576	2 805 018
Taxes	5 305 642	3 861 985	1 443 657
Property	795 108	-	795 108
Sales and gross receipts	2 287 181	1 658 748	628 433
General	1 525 449	963 548	561 901
Selective	761 732	695 200	66 532
Motor fuel	330 819	330 819	-
Alcoholic beverages	55 514	55 514	-
Tobacco products	69 632	69 632	-
Public utilities	74 747	13 889	60 858
Other	231 020	225 346	5 674
Individual income	1 218 279	1 218 279	-
Motor vehicle license	279 948	279 644	304
Other taxes	725 126	705 314	19 812
Charges and miscellaneous general revenue	2 598 952	1 237 591	1 361 361
Current charges	1 652 846	752 157	900 689
Education	487 107	425 792	61 315
Institutions of higher education	420 907	420 907	-
School lunch sales (gross)	42 893	-	42 893
Hospitals	616 471	195 243	421 228
Highways	60 330	57 171	3 159
Airports	42 061	-	42 061
Parking facilities	8 514	(X)	8 514
Water transport and terminals	1 677	-	1 677
Natural resources	5 092	3 209	1 883
Parks and recreation	55 403	16 157	39 246
Housing and community development	22 335	3 828	18 507
Sewerage	127 305	-	127 305
Solid waste management	103 628	478	103 150
Other charges	122 923	50 279	72 644
Miscellaneous general revenue	946 106	485 434	460 672
Interest earnings	753 943	383 592	370 351
Special assessments	1 771	-	1 771
Sale of property	2 232	459	1 773
Other general revenue	188 160	101 383	86 777
Other than general revenue	1 633 143	1 164 541	468 602
Utility revenue	659 400	215 150	444 250
Water supply	244 333	3 464	240 869
Electric power	393 446	204 400	189 046
Gas supply	18 262	7 286	10 976
Transit	3 359	-	3 359
Liquor store revenue	-	-	-
Insurance trust revenue	973 743	949 391	24 352
Unemployment compensation	168 686	168 686	-
Employee retirement	673 041	648 689	24 352
Other insurance trust revenue	132 016	132 016	(X)
Expenditure[1]	**10 671 640**	**7 266 779**	**5 302 517**
By character and object:			
Intergovernmental expenditure[1]	36 880	1 931 607	2 929
Direct expenditure	10 634 760	5 335 172	5 299 588
Current operation	7 666 550	3 469 232	4 197 318
Capital outlay	1 360 169	637 464	722 705
Construction	917 252	458 928	458 324
Other	442 917	178 536	264 381
Assistance and subsidies	204 012	204 006	6
Interest on debt	637 708	273 758	363 950
Insurance benefits and repayments	766 321	750 712	15 609
Exhibit: Salaries and wages	4 029 488	1 495 726	2 533 762
Direct expenditure by function	10 634 760	5 335 172	5 299 588
Direct general expenditure	9 169 022	4 339 295	4 829 727
Capital outlay	1 270 966	618 437	652 529
Other direct general expenditure	7 898 056	3 720 858	4 177 198
Education services:			
Education	3 366 201	1 056 755	2 309 446
Higher education	910 571	910 571	-
Elementary and secondary education	2 320 936	11 490	2 309 446
Other education	134 694	134 694	(X)
Libraries	30 003	3 683	26 320
Social services and income maintenance:			
Public welfare	1 218 966	1 206 004	12 962
Cash assistance payments	155 383	155 377	6
Vendor payments	779 212	777 925	1 287
Other public welfare	284 371	272 702	11 669
Hospitals	745 661	313 290	432 371
Health	212 909	159 479	53 430
Social insurance administration	41 931	41 931	-
Veterans' services	-	-	-

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
OKLAHOMA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	924 435	612 313	312 122
Air transportation (airports)	79 918	31	79 887
Parking facilities	6 915	(X)	6 915
Water transport and terminals	3 391	-	3 391
Transit subsidies	10	-	10
Public safety:			
Police protection	277 175	41 473	235 702
Fire protection	157 024	(X)	157 024
Correction	237 733	197 187	40 546
Protective inspection and regulation	57 685	50 186	7 499
Environment and housing:			
Natural resources	100 166	89 585	10 581
Parks and recreation	140 982	42 062	98 920
Housing and community development	117 016	7 098	109 918
Sewerage	148 887	-	148 887
Solid waste management	87 424	259	87 165
Government administration:			
Financial administration	219 708	143 656	76 052
Judicial and legal	104 024	67 460	36 564
General public buildings	54 542	12 725	41 817
Other government administration	96 676	27 876	68 800
Interest on general debt	504 631	181 693	322 938
General expenditure, n.e.c.:			
Miscellaneous commercial activities	2 317	1 707	610
Other and unallocable	232 692	82 842	149 850
Utilities	699 417	245 165	454 252
Capital outlay	89 203	19 027	70 176
Water supply	278 114	2 411	275 703
Electric power	387 033	238 294	148 739
Gas supply	14 956	4 460	10 496
Transit	19 314	-	19 314
Liquor store expenditure	-	-	-
Insurance trust	766 321	750 712	15 609
Unemployment compensation	117 929	117 929	-
Employee retirement	535 109	519 500	15 609
Other insurance trust	113 283	113 283	(X)
Debt outstanding	**8 677 887**	**3 729 656**	**4 948 231**
Long-term	8 676 729	3 729 129	4 947 600
Full faith and credit	889 369	20 945	868 424
Nonguaranteed	7 787 360	3 708 184	4 079 176
Short-term	1 158	527	631
Long-term debt by purpose:			
Public debt for private purposes	3 758 319	1 347 053	2 411 266
Education	475 244	91 207	384 037
Utilities	2 031 448	1 399 566	631 882
Other	2 411 718	891 303	1 520 415
Long-term debt issued	751 862	188 323	563 539
Long-term debt retired	555 396	198 104	357 292
Exhibit: Change in total debt during year	194 488	-9 261	203 749
Cash and security holdings	**15 488 351**	**10 425 576**	**5 062 775**
Insurance trust funds	6 128 948	5 822 975	305 973
By purpose:			
Unemployment compensation	412 197	412 197	-
Employee retirement	5 270 001	4 964 028	305 973
Workers' compensation	446 750	446 750	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	9 359 403	4 602 601	4 756 802
By purpose:			
Offsets to debt	4 487 378	1 813 843	2 673 535
Bond funds	888 669	332 415	556 254
Other	3 983 356	2 456 343	1 527 013

See footnotes at end of table.

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
OREGON			
Revenue[1]	**13 302 622**	**8 201 014**	**6 687 432**
General revenue[1]	**10 886 116**	**6 353 331**	**6 118 609**
Intergovernmental revenue[1]	2 179 568	1 857 741	1 907 651
From Federal Government	2 179 568	1 822 639	356 929
From State governments	(1)	-	1 550 722
From local governments[1]	(X)	35 102	(X)
General revenue from own sources	8 706 548	4 495 590	4 210 958
Taxes	5 893 286	3 029 829	2 863 457
Property	2 562 746	142	2 562 604
Sales and gross receipts	529 535	424 301	105 234
General	-	-	-
Selective	529 535	424 301	105 234
Motor fuel	267 141	258 969	8 172
Alcoholic beverages	10 567	10 471	96
Tobacco products	83 241	83 230	11
Public utilities	76 340	6 710	69 630
Other	92 246	64 921	27 325
Individual income	1 983 705	1 983 705	-
Motor vehicle license	248 073	243 259	4 814
Other taxes	569 227	378 422	190 805
Charges and miscellaneous general revenue	2 813 262	1 465 761	1 347 501
Current charges	1 465 782	611 276	854 506
Education	462 724	289 172	173 552
Institutions of higher education	373 355	278 661	94 694
School lunch sales (gross)	37 181	-	37 181
Hospitals	305 590	191 778	113 812
Highways	8 516	4 943	3 573
Airports	49 559	-	49 559
Parking facilities	10 810	(X)	10 810
Water transport and terminals	81 837	-	81 837
Natural resources	73 738	56 608	17 130
Parks and recreation	50 067	9 075	40 992
Housing and community development	20 287	822	19 465
Sewerage	180 826	-	180 826
Solid waste management	41 726	-	41 726
Other charges	180 102	58 878	121 224
Miscellaneous general revenue	1 347 480	854 485	492 995
Interest earnings	963 510	656 319	307 191
Special assessments	55 729	-	55 729
Sale of property	15 288	4 534	10 754
Other general revenue	312 953	193 632	119 321
Other than general revenue	2 416 506	1 847 683	568 823
Utility revenue	567 932	-	567 932
Water supply	187 778	-	187 778
Electric power	348 999	-	348 999
Gas supply	-	-	-
Transit	31 155	-	31 155
Liquor store revenue	162 031	162 031	-
Insurance trust revenue	1 686 543	1 685 652	891
Unemployment compensation	432 157	432 157	-
Employee retirement	1 130 871	1 129 980	891
Other insurance trust revenue	123 515	123 515	(X)
Expenditure[1]	**12 312 442**	**7 248 922**	**6 670 499**
By character and object:			
Intergovernmental expenditure[1]	-	1 600 306	6 673
Direct expenditure	12 312 442	5 648 616	6 663 826
Current operation	9 046 764	3 367 377	5 679 387
Capital outlay	1 431 887	730 252	701 635
Construction	1 071 429	620 777	450 652
Other	360 458	109 475	250 983
Assistance and subsidies	230 384	230 343	41
Interest on debt	715 531	465 565	249 966
Insurance benefits and repayments	887 876	855 079	32 797
Exhibit: Salaries and wages	4 246 016	1 463 690	2 782 326
Direct expenditure by function	12 312 442	5 648 616	6 663 826
Direct general expenditure	10 606 077	4 691 773	5 914 304
Capital outlay	1 309 969	728 984	580 985
Other direct general expenditure	9 296 108	3 962 789	5 333 319
Education services:			
Education	3 892 125	936 331	2 955 794
Higher education	1 140 381	806 404	333 977
Elementary and secondary education	2 621 817	-	2 621 817
Other education	129 927	129 927	(X)
Libraries	56 227	2 695	53 532
Social services and income maintenance:			
Public welfare	1 172 644	1 144 097	28 547
Cash assistance payments	173 117	173 076	41
Vendor payments	629 572	627 682	1 890
Other public welfare	369 955	343 339	26 616
Hospitals	453 671	333 374	120 297
Health	312 192	93 891	218 301
Social insurance administration	34 300	34 300	-
Veterans' services	17 882	17 882	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
OREGON—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	818 407	452 887	365 520
Air transportation (airports)	51 822	-	51 822
Parking facilities	5 862	(X)	5 862
Water transport and terminals	99 637	-	99 637
Transit subsidies	1 522	557	965
Public safety:			
Police protection	333 906	63 280	270 626
Fire protection	197 653	(X)	197 653
Correction	335 715	212 999	122 716
Protective inspection and regulation	99 534	72 234	27 300
Environment and housing:			
Natural resources	238 919	193 944	44 975
Parks and recreation	147 054	25 336	121 718
Housing and community development	166 169	31 226	134 943
Sewerage	229 203	988	228 215
Solid waste management	52 671	4 644	48 027
Government administration:			
Financial administration	257 333	153 543	103 790
Judicial and legal	171 518	110 886	60 632
General public buildings	147 859	87 195	60 664
Other government administration	160 090	31 904	128 186
Interest on general debt	651 529	465 565	185 964
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	500 633	222 015	278 618
Utilities	716 725	-	716 725
Capital outlay	120 650	-	120 650
Water supply	205 735	-	205 735
Electric power	357 385	-	357 385
Gas supply	-	-	-
Transit	153 605	-	153 605
Liquor store expenditure	101 764	101 764	-
Insurance trust	887 876	855 079	32 797
Unemployment compensation	330 444	330 444	-
Employee retirement	481 317	448 520	32 797
Other insurance trust	76 115	76 115	(X)
Debt outstanding	**10 231 216**	**6 450 578**	**3 780 638**
Long-term	9 945 916	6 360 578	3 585 338
Full faith and credit	6 952 587	5 403 689	1 548 898
Nonguaranteed	2 993 329	956 889	2 036 440
Short-term	285 300	90 000	195 300
Long-term debt by purpose:			
Public debt for private purposes	1 330 423	720 747	609 676
Education	799 692	310 469	489 223
Utilities	1 005 631	-	1 005 631
Other	6 810 170	5 329 362	1 480 808
Long-term debt issued	813 170	303 619	509 551
Long-term debt retired	797 481	403 260	394 221
Exhibit: Change in total debt during year	83 240	-109 641	192 881
Cash and security holdings	**22 590 332**	**19 005 766**	**3 584 566**
Insurance trust funds	11 726 276	11 717 729	8 547
By purpose:			
Unemployment compensation	967 188	967 188	-
Employee retirement	10 610 095	10 601 548	8 547
Workers' compensation	148 993	148 993	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	10 864 056	7 288 037	3 576 019
By purpose:			
Offsets to debt	5 348 957	4 418 834	930 123
Bond funds	401 928	60 120	341 808
Other	5 113 171	2 809 083	2 304 088

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
PENNSYLVANIA			
Revenue[1]	**44 239 271**	**27 085 979**	**24 034 241**
General revenue[1]	**37 415 398**	**22 154 860**	**22 141 487**
Intergovernmental revenue[1]	6 453 714	5 633 430	7 701 233
From Federal Government	6 453 714	5 571 081	882 633
From State governments	(1)	-	6 818 600
From local governments[1]	(X)	62 349	(X)
General revenue from own sources	30 961 684	16 521 430	14 440 254
Taxes	22 571 133	13 021 344	9 549 789
Property	6 719 724	157 714	6 562 010
Sales and gross receipts	6 616 355	6 544 459	71 896
General	4 197 700	4 197 700	-
Selective	2 418 655	2 346 759	71 896
Motor fuel	722 713	722 713	-
Alcoholic beverages	142 907	142 907	-
Tobacco products	213 418	213 418	-
Public utilities	588 374	588 374	-
Other	751 243	679 347	71 896
Individual income	5 236 228	3 274 656	1 961 572
Motor vehicle license	446 355	446 355	-
Other taxes	3 552 471	2 598 160	954 311
Charges and miscellaneous general revenue	8 390 551	3 500 086	4 890 465
Current charges	4 043 806	1 662 879	2 380 927
Education	1 369 617	990 414	379 203
Institutions of higher education	1 084 679	940 447	144 232
School lunch sales (gross)	189 941	-	189 941
Hospitals	337 974	322 518	15 456
Highways	253 095	222 093	31 002
Airports	161 664	8 608	153 056
Parking facilities	121 666	(X)	121 666
Water transport and terminals	-	-	-
Natural resources	29 539	29 533	6
Parks and recreation	74 859	9 704	65 155
Housing and community development	128 351	6 074	122 277
Sewerage	817 910	172	817 738
Solid waste management	246 282	-	246 282
Other charges	502 849	73 763	429 086
Miscellaneous general revenue	4 346 745	1 837 207	2 509 538
Interest earnings	2 812 633	780 993	2 031 640
Special assessments	26 509	-	26 509
Sale of property	57 436	1 834	55 602
Other general revenue	1 450 167	1 054 380	395 787
Other than general revenue	6 823 873	4 931 119	1 892 754
Utility revenue	1 460 573	-	1 460 573
Water supply	492 419	-	492 419
Electric power	83 720	-	83 720
Gas supply	466 065	-	466 065
Transit	418 369	-	418 369
Liquor store revenue	642 161	642 161	-
Insurance trust revenue	4 721 139	4 288 958	432 181
Unemployment compensation	1 132 106	1 132 106	-
Employee retirement	3 279 146	2 846 965	432 181
Other insurance trust revenue	309 887	309 887	(X)
Expenditure[1]	**44 811 874**	**26 709 513**	**25 042 719**
By character and object:			
Intergovernmental expenditure[1]	83 188	6 896 859	126 687
Direct expenditure	44 728 686	19 812 654	24 916 032
Current operation	31 261 976	12 155 435	19 106 541
Capital outlay	4 803 406	1 788 994	3 014 412
Construction	3 978 353	1 533 959	2 444 394
Other	825 053	255 035	570 018
Assistance and subsidies	1 713 551	1 713 544	7
Interest on debt	3 293 667	943 134	2 350 533
Insurance benefits and repayments	3 656 086	3 211 547	444 539
Exhibit: Salaries and wages	13 547 186	3 588 010	9 959 176
Direct expenditure by function	44 728 686	19 812 654	24 916 032
Direct general expenditure	38 190 567	15 982 155	22 208 412
Capital outlay	4 321 180	1 779 019	2 542 161
Other direct general expenditure	33 869 387	14 203 136	19 666 251
Education services:			
Education	13 447 364	2 898 415	10 548 949
Higher education	2 127 135	1 758 206	368 929
Elementary and secondary education	10 241 094	61 074	10 180 020
Other education	1 079 135	1 079 135	(X)
Libraries	103 296	8 496	94 800
Social services and income maintenance:			
Public welfare	6 084 530	5 120 871	963 659
Cash assistance payments	1 170 776	1 170 769	7
Vendor payments	2 818 453	2 817 557	896
Other public welfare	2 095 301	1 132 545	962 756
Hospitals	1 104 241	1 018 378	85 863
Health	1 036 379	293 705	742 674
Social insurance administration	140 677	140 677	-
Veterans' services	2 375	2 375	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
PENNSYLVANIA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	2 839 671	2 071 499	768 172
Air transportation (airports)	332 213	14 982	317 231
Parking facilities	114 019	(X)	114 019
Water transport and terminals	6 558	5 058	1 500
Transit subsidies	191	-	191
Public safety:			
Police protection	1 163 045	287 917	875 128
Fire protection	322 894	(X)	322 894
Correction	956 070	521 676	434 394
Protective inspection and regulation	148 104	107 142	40 962
Environment and housing:			
Natural resources	388 089	368 828	19 261
Parks and recreation	369 703	73 252	296 451
Housing and community development	685 644	10 381	675 263
Sewerage	834 383	-	834 383
Solid waste management	556 232	32 253	523 979
Government administration:			
Financial administration	565 699	337 697	228 002
Judicial and legal	619 163	147 960	471 203
General public buildings	320 454	59 891	260 563
Other government administration	487 801	168 573	319 228
Interest on general debt	3 083 880	943 134	2 140 746
General expenditure, n.e.c.:			
Miscellaneous commercial activities	86	-	86
Other and unallocable	2 477 806	1 348 995	1 128 811
Utilities	2 263 081	-	2 263 081
Capital outlay	472 251	-	472 251
Water supply	666 239	-	666 239
Electric power	88 793	-	88 793
Gas supply	478 272	-	478 272
Transit	1 029 777	-	1 029 777
Liquor store expenditure	618 952	618 952	-
Insurance trust	3 656 086	3 211 547	444 539
Unemployment compensation	1 503 913	1 503 913	-
Employee retirement	2 015 073	1 570 534	444 539
Other insurance trust	137 100	137 100	(X)
Debt outstanding	**48 137 442**	**11 640 349**	**36 497 093**
Long-term	47 227 256	11 246 589	35 980 667
Full faith and credit	14 442 781	4 742 428	9 700 353
Nonguaranteed	32 784 475	6 504 161	26 280 314
Short-term	910 186	393 760	516 426
Long-term debt by purpose:			
Public debt for private purposes	21 204 483	4 682 170	16 522 313
Education	7 021 968	748 576	6 273 392
Utilities	3 248 278	-	3 248 278
Other	15 752 527	5 815 843	9 936 684
Long-term debt issued	5 919 939	1 507 947	4 411 992
Long-term debt retired	3 574 166	820 376	2 753 790
Exhibit: Change in total debt during year	2 238 202	713 910	1 524 292
Cash and security holdings	**70 958 494**	**40 939 510**	**30 018 984**
Insurance trust funds	34 859 333	31 300 320	3 559 013
By purpose:			
Unemployment compensation	1 417 183	1 417 183	-
Employee retirement	32 511 934	28 952 921	3 559 013
Workers' compensation	930 216	930 216	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	36 099 161	9 639 190	26 459 971
By purpose:			
Offsets to debt	21 906 775	4 949 870	16 956 905
Bond funds	5 296 929	977 476	4 319 453
Other	8 895 457	3 711 844	5 183 613

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
RHODE ISLAND			
Revenue[1]	**4 263 335**	**3 103 933**	**1 623 445**
General revenue[1]	**3 660 026**	**2 592 301**	**1 531 768**
Intergovernmental revenue[1]	827 585	783 104	508 524
From Federal Government	827 585	740 233	87 352
From State governments	(1)	-	421 172
From local governments[1]	(X)	42 871	(X)
General revenue from own sources	2 832 441	1 809 197	1 023 244
Taxes	2 140 776	1 256 652	884 124
Property	883 146	9 835	873 311
Sales and gross receipts	677 484	676 966	518
General	448 402	448 402	-
Selective	229 082	228 564	518
Motor fuel	74 602	74 602	-
Alcoholic beverages	9 449	9 449	-
Tobacco products	37 792	37 792	-
Public utilities	61 095	61 095	-
Other	46 144	45 626	518
Individual income	429 247	429 247	-
Motor vehicle license	51 934	51 934	-
Other taxes	98 965	88 670	10 295
Charges and miscellaneous general revenue	691 665	552 545	139 120
Current charges	284 363	196 749	87 614
Education	149 878	146 660	3 218
Institutions of higher education	132 229	132 229	-
School lunch sales (gross)	489	-	489
Hospitals	7 124	7 124	-
Highways	8 965	8 965	-
Airports	6 740	6 462	278
Parking facilities	208	(X)	208
Water transport and terminals	3 231	198	3 033
Natural resources	1 437	1 396	41
Parks and recreation	10 864	2 745	8 119
Housing and community development	21 895	1 897	19 998
Sewerage	30 012	830	29 182
Solid waste management	6 378	3 429	2 949
Other charges	37 631	17 043	20 588
Miscellaneous general revenue	407 302	355 796	51 506
Interest earnings	330 960	302 567	28 393
Special assessments	1 802	-	1 802
Sale of property	1 007	727	280
Other general revenue	73 533	52 502	21 031
Other than general revenue	603 309	511 632	91 677
Utility revenue	70 584	6 442	64 142
Water supply	59 907	-	59 907
Electric power	4 235	-	4 235
Gas supply	-	-	-
Transit	6 442	6 442	-
Liquor store revenue	-	-	-
Insurance trust revenue	532 725	505 190	27 535
Unemployment compensation	136 142	136 142	-
Employee retirement	326 415	298 880	27 535
Other insurance trust revenue	70 168	70 168	(X)
Expenditure[1]	**4 530 704**	**3 287 625**	**1 678 276**
By character and object:			
Intergovernmental expenditure[1]	12 757	447 817	137
Direct expenditure	4 517 947	2 839 808	1 678 139
Current operation	3 006 575	1 581 967	1 424 608
Capital outlay	481 236	323 377	157 859
Construction	384 844	260 373	124 471
Other	96 392	63 004	33 388
Assistance and subsidies	164 357	143 967	20 390
Interest on debt	330 312	289 186	41 126
Insurance benefits and repayments	535 467	501 311	34 156
Exhibit: Salaries and wages	1 354 558	586 657	767 901
Direct expenditure by function	4 517 947	2 839 808	1 678 139
Direct general expenditure	3 882 618	2 301 759	1 580 859
Capital outlay	462 423	311 730	150 693
Other direct general expenditure	3 420 195	1 990 029	1 430 166
Education services:			
Education	1 212 779	367 898	844 881
Higher education	278 235	278 235	-
Elementary and secondary education	844 881	-	844 881
Other education	89 663	89 663	(X)
Libraries	18 460	3 912	14 548
Social services and income maintenance:			
Public welfare	636 770	610 472	26 298
Cash assistance payments	140 527	120 137	20 390
Vendor payments	362 451	361 273	1 178
Other public welfare	133 792	129 062	4 730
Hospitals	112 944	112 944	-
Health	144 486	141 678	2 808
Social insurance administration	22 837	22 837	-
Veterans' services	-	-	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
RHODE ISLAND—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	245 555	194 402	51 153
Air transportation (airports)	12 995	12 995	-
Parking facilities	227	(X)	227
Water transport and terminals	5 015	3 232	1 783
Transit subsidies	17 023	17 023	-
Public safety:			
Police protection	129 622	20 583	109 039
Fire protection	104 943	(X)	104 943
Correction	92 086	92 086	-
Protective inspection and regulation	26 915	19 158	7 757
Environment and housing:			
Natural resources	28 136	28 096	40
Parks and recreation	65 704	22 088	43 616
Housing and community development	108 872	20 391	88 481
Sewerage	92 608	47 804	44 804
Solid waste management	69 122	41 094	28 028
Government administration:			
Financial administration	63 915	43 066	20 849
Judicial and legal	66 319	59 150	7 169
General public buildings	24 864	11 887	12 977
Other government administration	50 827	27 402	23 425
Interest on general debt	325 115	289 175	35 940
General expenditure, n.e.c.:			
Miscellaneous commercial activities	2 023	2 023	-
Other and unallocable	202 456	90 363	112 093
Utilities	99 862	36 738	63 124
Capital outlay	18 813	11 647	7 166
Water supply	58 895	-	58 895
Electric power	4 229	-	4 229
Gas supply	-	-	-
Transit	36 738	36 738	-
Liquor store expenditure	-	-	-
Insurance trust	535 467	501 311	34 156
Unemployment compensation	231 658	231 658	-
Employee retirement	233 590	199 434	34 156
Other insurance trust	70 219	70 219	(X)
Debt outstanding	**5 207 444**	**4 392 975**	**814 469**
Long-term	4 903 990	4 142 822	761 168
Full faith and credit	1 023 824	434 079	589 745
Nonguaranteed	3 880 166	3 708 743	171 423
Short-term	303 454	250 153	53 301
Long-term debt by purpose:			
Public debt for private purposes	2 778 329	2 737 837	40 492
Education	396 727	253 059	143 668
Utilities	86 139	-	86 139
Other	1 642 795	1 151 926	490 869
Long-term debt issued	1 037 613	918 505	119 108
Long-term debt retired	375 166	311 363	63 803
Exhibit: Change in total debt during year	716 822	655 711	61 111
Cash and security holdings	**6 465 515**	**5 991 783**	**473 732**
Insurance trust funds	2 549 623	2 371 473	178 150
By purpose:			
Unemployment compensation	180 268	180 268	-
Employee retirement	2 352 791	2 174 641	178 150
Workers' compensation	606	606	(X)
Miscellaneous	15 958	15 958	(X)
Other than insurance trust funds	3 915 892	3 620 310	295 582
By purpose:			
Offsets to debt	3 115 615	3 079 619	35 996
Bond funds	434 579	377 121	57 458
Other	365 698	163 570	202 128

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
SOUTH CAROLINA			
Revenue[1]	**13 255 137**	**9 288 857**	**5 904 409**
General revenue[1]	**10 680 400**	**7 407 573**	**5 210 956**
Intergovernmental revenue[1]	2 243 241	2 133 314	2 048 056
From Federal Government	2 243 241	2 049 324	193 917
From State governments	(1)	-	1 854 139
From local governments[1]	(X)	83 990	(X)
General revenue from own sources	8 437 159	5 274 259	3 162 900
Taxes	5 554 660	3 933 214	1 621 446
Property	1 505 425	11 954	1 493 471
Sales and gross receipts	2 127 627	2 093 427	34 200
General	1 437 473	1 437 473	-
Selective	690 154	655 954	34 200
Motor fuel	340 112	340 112	-
Alcoholic beverages	114 187	114 187	-
Tobacco products	30 335	30 335	-
Public utilities	70 228	36 028	34 200
Other	135 292	135 292	-
Individual income	1 386 648	1 386 648	-
Motor vehicle license	72 463	72 463	-
Other taxes	462 497	368 722	93 775
Charges and miscellaneous general revenue	2 882 499	1 341 045	1 541 454
Current charges	2 067 443	916 556	1 150 887
Education	591 411	470 325	121 086
Institutions of higher education	459 683	459 683	-
School lunch sales (gross)	51 352	-	51 352
Hospitals	960 144	296 713	663 431
Highways	24 958	24 958	-
Airports	26 249	148	26 101
Parking facilities	11 946	(X)	11 946
Water transport and terminals	48 345	48 345	-
Natural resources	5 430	5 368	62
Parks and recreation	24 069	12 004	12 065
Housing and community development	21 993	2 288	19 705
Sewerage	134 349	-	134 349
Solid waste management	40 261	-	40 261
Other charges	178 288	56 407	121 881
Miscellaneous general revenue	815 056	424 489	390 567
Interest earnings	551 581	296 890	254 691
Special assessments	8 080	-	8 080
Sale of property	15 655	588	15 067
Other general revenue	239 740	127 011	112 729
Other than general revenue	2 574 737	1 881 284	693 453
Utility revenue	1 243 816	553 980	689 836
Water supply	255 891	-	255 891
Electric power	900 869	553 980	346 889
Gas supply	80 950	-	80 950
Transit	6 106	-	6 106
Liquor store revenue	-	-	-
Insurance trust revenue	1 330 921	1 327 304	3 617
Unemployment compensation	207 868	207 868	-
Employee retirement	1 077 584	1 073 967	3 617
Other insurance trust revenue	45 469	45 469	(X)
Expenditure[1]	**13 279 486**	**8 970 344**	**6 342 143**
By character and object:			
Intergovernmental expenditure[1]	-	2 007 109	25 892
Direct expenditure	13 279 486	6 963 235	6 316 251
Current operation	9 999 043	5 048 748	4 950 295
Capital outlay	1 656 647	692 390	964 257
Construction	1 203 579	503 470	700 109
Other	453 068	188 920	264 148
Assistance and subsidies	166 040	166 040	-
Interest on debt	765 315	367 849	397 466
Insurance benefits and repayments	692 441	688 208	4 233
Exhibit: Salaries and wages	4 813 921	2 012 432	2 801 489
Direct expenditure by function	13 279 486	6 963 235	6 316 251
Direct general expenditure	11 171 320	5 691 372	5 479 948
Capital outlay	1 351 750	597 040	754 710
Other direct general expenditure	9 819 570	5 094 332	4 725 238
Education services:			
Education	4 236 511	1 412 636	2 823 875
Higher education	1 172 838	1 172 838	-
Elementary and secondary education	2 852 205	28 330	2 823 875
Other education	211 468	211 468	(X)
Libraries	53 866	3 470	50 396
Social services and income maintenance:			
Public welfare	1 540 592	1 529 607	10 985
Cash assistance payments	121 270	121 270	-
Vendor payments	1 105 228	1 104 854	374
Other public welfare	314 094	303 483	10 611
Hospitals	1 190 933	487 973	702 960
Health	480 136	407 076	73 060
Social insurance administration	49 788	49 788	-
Veterans' services	620	620	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
SOUTH CAROLINA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	610 173	496 871	113 302
Air transportation (airports)	54 198	3 544	50 654
Parking facilities	3 949	(X)	3 949
Water transport and terminals	50 921	50 921	-
Transit subsidies	1 585	-	1 585
Public safety:			
Police protection	316 154	83 691	232 463
Fire protection	117 577	(X)	117 577
Correction	371 496	314 469	57 027
Protective inspection and regulation	50 024	39 130	10 894
Environment and housing:			
Natural resources	147 576	143 854	3 722
Parks and recreation	132 742	39 446	93 296
Housing and community development	107 847	18 089	89 758
Sewerage	175 111	-	175 111
Solid waste management	113 580	-	113 580
Government administration:			
Financial administration	182 521	113 011	69 510
Judicial and legal	109 528	31 330	78 198
General public buildings	86 493	22 125	64 368
Other government administration	147 363	31 009	116 354
Interest on general debt	468 536	217 178	251 358
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	371 500	195 534	175 966
Utilities	1 415 725	583 655	832 070
Capital outlay	304 897	95 350	209 547
Water supply	385 765	-	385 765
Electric power	939 709	583 655	356 054
Gas supply	79 031	-	79 031
Transit	11 220	-	11 220
Liquor store expenditure	-	-	-
Insurance trust	692 441	688 208	4 233
Unemployment compensation	194 123	194 123	-
Employee retirement	441 475	437 242	4 233
Other insurance trust	56 843	56 843	(X)
Debt outstanding	**10 310 995**	**4 189 096**	**6 121 899**
Long-term	10 155 894	4 069 096	6 086 798
Full faith and credit	2 640 734	828 838	1 811 896
Nonguaranteed	7 515 160	3 240 258	4 274 902
Short-term	155 101	120 000	35 101
Long-term debt by purpose:			
Public debt for private purposes	2 233 720	1 067 995	1 165 725
Education	1 379 402	237 652	1 141 750
Utilities	4 179 871	1 937 721	2 242 150
Other	2 362 901	825 728	1 537 173
Long-term debt issued	1 027 160	317 146	710 014
Long-term debt retired	573 936	188 024	385 912
Exhibit: Change in total debt during year	389 332	199 122	190 210
Cash and security holdings	**18 505 674**	**14 863 948**	**3 641 726**
Insurance trust funds	11 779 456	11 734 284	45 172
By purpose:			
Unemployment compensation	471 414	471 414	-
Employee retirement	11 254 601	11 209 429	45 172
Workers' compensation	53 441	53 441	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	6 726 218	3 129 664	3 596 554
By purpose:			
Offsets to debt	3 021 024	1 512 172	1 508 852
Bond funds	594 444	135 265	459 179
Other	3 110 750	1 482 227	1 628 523

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
SOUTH DAKOTA			
Revenue[1]	**2 459 276**	**1 597 245**	**1 099 148**
General revenue[1]	**2 158 470**	**1 411 633**	**983 954**
Intergovernmental revenue[1]	551 024	505 291	282 850
From Federal Government	551 024	501 905	49 119
From State governments	(1)	-	233 731
From local governments[1]	(X)	3 386	(X)
General revenue from own sources	1 607 446	906 342	701 104
Taxes	1 046 965	528 248	518 717
Property	407 686	-	407 686
Sales and gross receipts	490 695	400 595	90 100
General	337 112	247 974	89 138
Selective	153 583	152 621	962
Motor fuel	78 686	78 686	-
Alcoholic beverages	9 465	9 464	1
Tobacco products	13 899	13 899	-
Public utilities	909	639	270
Other	50 624	49 933	691
Individual income	28	-	28
Motor vehicle license	50 580	38 174	12 406
Other taxes	97 976	89 479	8 497
Charges and miscellaneous general revenue	560 481	378 094	182 387
Current charges	242 557	134 556	108 001
Education	96 147	80 187	15 960
Institutions of higher education	80 168	80 168	-
School lunch sales (gross)	11 963	-	11 963
Hospitals	20 819	3 169	17 650
Highways	449	185	264
Airports	3 983	-	3 983
Parking facilities	1 357	(X)	1 357
Water transport and terminals	-	-	-
Natural resources	7 826	4 988	2 838
Parks and recreation	8 956	3 108	5 848
Housing and community development	3 487	-	3 487
Sewerage	23 077	-	23 077
Solid waste management	8 844	-	8 844
Other charges	67 612	42 919	24 693
Miscellaneous general revenue	317 924	243 538	74 386
Interest earnings	246 357	196 012	50 345
Special assessments	3 802	-	3 802
Sale of property	2 423	1 131	1 292
Other general revenue	65 342	46 395	18 947
Other than general revenue	300 806	185 612	115 194
Utility revenue	88 898	-	88 898
Water supply	33 766	-	33 766
Electric power	49 792	-	49 792
Gas supply	5 340	-	5 340
Transit	-	-	-
Liquor store revenue	18 563	-	18 563
Insurance trust revenue	193 345	185 612	7 733
Unemployment compensation	13 584	13 584	-
Employee retirement	179 253	171 520	7 733
Other insurance trust revenue	508	508	(X)
Expenditure[1]	**2 287 666**	**1 416 513**	**1 144 835**
By character and object:			
Intergovernmental expenditure[1]	14	270 004	3 692
Direct expenditure	2 287 652	1 146 509	1 141 143
Current operation	1 686 244	747 757	938 487
Capital outlay	335 676	171 364	164 312
Construction	263 505	136 535	126 970
Other	72 171	34 829	37 342
Assistance and subsidies	29 136	28 996	140
Interest on debt	173 294	138 066	35 228
Insurance benefits and repayments	63 302	60 326	2 976
Exhibit: Salaries and wages	757 135	291 688	465 447
Direct expenditure by function	2 287 652	1 146 509	1 141 143
Direct general expenditure	2 076 420	1 086 183	990 237
Capital outlay	280 590	171 364	109 226
Other direct general expenditure	1 795 830	914 819	881 011
Education services:			
Education	750 617	202 025	548 592
Higher education	171 286	171 286	-
Elementary and secondary education	548 592	-	548 592
Other education	30 739	30 739	(X)
Libraries	9 896	2 569	7 327
Social services and income maintenance:			
Public welfare	221 300	211 558	9 742
Cash assistance payments	24 788	24 648	140
Vendor payments	153 645	149 528	4 117
Other public welfare	42 867	37 382	5 485
Hospitals	55 721	36 235	19 486
Health	62 623	55 378	7 245
Social insurance administration	13 023	13 023	-
Veterans' services	583	583	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
SOUTH DAKOTA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	310 402	195 579	114 823
Air transportation (airports)	9 414	555	8 859
Parking facilities	1 147	(X)	1 147
Water transport and terminals	-	-	-
Transit subsidies	1 891	-	1 891
Public safety:			
Police protection	53 470	13 277	40 193
Fire protection	18 198	(X)	18 198
Correction	36 506	28 220	8 286
Protective inspection and regulation	6 770	5 725	1 045
Environment and housing:			
Natural resources	65 467	56 533	8 934
Parks and recreation	34 466	9 999	24 467
Housing and community development	22 370	7 787	14 583
Sewerage	23 800	-	23 800
Solid waste management	8 516	-	8 516
Government administration:			
Financial administration	49 285	22 892	26 393
Judicial and legal	23 244	13 521	9 723
General public buildings	11 412	3 644	7 768
Other government administration	22 046	10 812	11 234
Interest on general debt	164 733	138 066	26 667
General expenditure, n.e.c.:			
Miscellaneous commercial activities	28 652	28 652	-
Other and unallocable	70 868	29 550	41 318
Utilities	130 728	-	130 728
Capital outlay	55 071	-	55 071
Water supply	80 712	-	80 712
Electric power	45 655	-	45 655
Gas supply	4 361	-	4 361
Transit	-	-	-
Liquor store expenditure	17 202	-	17 202
Insurance trust	63 302	60 326	2 976
Unemployment compensation	10 123	10 123	-
Employee retirement	51 959	48 983	2 976
Other insurance trust	1 220	1 220	(X)
Debt outstanding	**2 272 458**	**1 753 731**	**518 727**
Long-term	2 271 037	1 753 565	517 472
Full faith and credit	168 322	-	168 322
Nonguaranteed	2 102 715	1 753 565	349 150
Short-term	1 421	166	1 255
Long-term debt by purpose:			
Public debt for private purposes	1 560 324	1 446 711	113 613
Education	174 134	61 373	112 761
Utilities	123 079	-	123 079
Other	413 500	245 481	168 019
Long-term debt issued	139 634	116 695	22 939
Long-term debt retired	172 620	150 329	22 291
Exhibit: Change in total debt during year	-32 528	-33 632	1 104
Cash and security holdings	**4 238 592**	**3 434 595**	**803 997**
Insurance trust funds	1 531 150	1 456 593	74 557
By purpose:			
Unemployment compensation	47 060	47 060	-
Employee retirement	1 483 272	1 408 715	74 557
Workers' compensation	818	818	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	2 707 442	1 978 002	729 440
By purpose:			
Offsets to debt	1 641 992	1 501 153	140 839
Bond funds	17 759	5 404	12 355
Other	1 047 691	471 445	576 246

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
TENNESSEE			
Revenue[1]	**18 614 523**	**9 544 386**	**11 194 847**
General revenue[1]	**13 646 583**	**8 384 829**	**7 386 464**
Intergovernmental revenue[1]	3 062 110	2 772 431	2 414 389
From Federal Government	3 062 110	2 731 190	330 920
From State governments	(1)	-	2 083 469
From local governments[1]	(X)	41 241	(X)
General revenue from own sources	10 584 473	5 612 398	4 972 075
Taxes	6 983 776	4 310 573	2 673 203
Property	1 630 034	-	1 630 034
Sales and gross receipts	4 202 279	3 299 700	902 579
General	3 101 080	2 363 252	737 828
Selective	1 101 199	936 448	164 751
Motor fuel	635 248	635 248	-
Alcoholic beverages	142 328	63 162	79 166
Tobacco products	79 877	79 309	568
Public utilities	29 009	6 597	22 412
Other	214 737	152 132	62 605
Individual income	97 034	97 033	1
Motor vehicle license	212 414	152 357	60 057
Other taxes	842 015	761 483	80 532
Charges and miscellaneous general revenue	3 600 697	1 301 825	2 298 872
Current charges	2 573 934	879 885	1 694 049
Education	583 534	478 191	105 343
Institutions of higher education	473 024	473 024	-
School lunch sales (gross)	90 157	-	90 157
Hospitals	1 193 311	288 108	905 203
Highways	2 718	2 231	487
Airports	90 489	-	90 489
Parking facilities	5 652	(X)	5 652
Water transport and terminals	967	-	967
Natural resources	5 596	4 360	1 236
Parks and recreation	60 652	19 722	40 930
Housing and community development	50 375	1 320	49 055
Sewerage	264 346	-	264 346
Solid waste management	76 340	97	76 243
Other charges	239 954	85 856	154 098
Miscellaneous general revenue	1 026 763	421 940	604 823
Interest earnings	679 234	255 353	423 881
Special assessments	3 391	-	3 391
Sale of property	12 782	-	12 782
Other general revenue	331 356	166 587	164 769
Other than general revenue	4 967 940	1 159 557	3 808 383
Utility revenue	3 609 453	-	3 609 453
Water supply	358 706	-	358 706
Electric power	2 841 216	-	2 841 216
Gas supply	389 220	-	389 220
Transit	20 311	-	20 311
Liquor store revenue	-	-	-
Insurance trust revenue	1 358 487	1 159 557	198 930
Unemployment compensation	276 794	276 794	-
Employee retirement	1 081 693	882 763	198 930
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**18 177 095**	**9 237 787**	**11 426 562**
By character and object:			
Intergovernmental expenditure[1]	-	2 460 175	27 079
Direct expenditure	18 177 095	6 777 612	11 399 483
Current operation	13 803 445	4 623 892	9 179 553
Capital outlay	2 501 743	1 044 358	1 457 385
Construction	1 855 483	865 859	989 624
Other	646 260	178 499	467 761
Assistance and subsidies	269 664	269 056	608
Interest on debt	828 701	198 556	630 145
Insurance benefits and repayments	773 542	641 750	131 792
Exhibit: Salaries and wages	5 681 814	1 868 810	3 813 004
Direct expenditure by function	18 177 095	6 777 612	11 399 483
Direct general expenditure	13 655 803	6 135 862	7 519 941
Capital outlay	2 105 051	1 044 358	1 060 693
Other direct general expenditure	11 550 752	5 091 504	6 459 248
Education services:			
Education	4 550 433	1 716 782	2 833 651
Higher education	1 445 858	1 445 858	-
Elementary and secondary education	2 833 651	-	2 833 651
Other education	270 924	270 924	(X)
Libraries	40 653	3 714	36 939
Social services and income maintenance:			
Public welfare	1 624 759	1 537 132	87 627
Cash assistance payments	223 584	222 976	608
Vendor payments	1 075 494	1 067 916	7 578
Other public welfare	325 681	246 240	79 441
Hospitals	1 297 643	391 388	906 255
Health	428 388	310 504	117 884
Social insurance administration	61 779	61 779	-
Veterans' services	1 679	1 679	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
TENNESSEE—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 223 681	808 660	415 021
Air transportation (airports)	154 824	134	154 690
Parking facilities	1 510	(X)	1 510
Water transport and terminals	307	-	307
Transit subsidies	-	-	-
Public safety:			
Police protection	437 179	57 474	379 705
Fire protection	204 884	(X)	204 884
Correction	464 623	337 396	127 227
Protective inspection and regulation	66 144	50 055	16 089
Environment and housing:			
Natural resources	123 324	110 005	13 319
Parks and recreation	285 915	61 178	224 737
Housing and community development	297 258	37 763	259 495
Sewerage	297 541	2 122	295 419
Solid waste management	136 856	6 607	130 249
Government administration:			
Financial administration	198 704	102 002	96 702
Judicial and legal	192 378	76 387	115 991
General public buildings	82 671	20 569	62 102
Other government administration	115 940	30 755	85 185
Interest on general debt	694 275	198 556	495 719
General expenditure, n.e.c.:			
Miscellaneous commercial activities	324	-	324
Other and unallocable	672 131	213 221	458 910
Utilities	3 747 750	-	3 747 750
Capital outlay	396 692	-	396 692
Water supply	464 325	-	464 325
Electric power	2 839 567	-	2 839 567
Gas supply	391 193	-	391 193
Transit	52 665	-	52 665
Liquor store expenditure	-	-	-
Insurance trust	773 542	641 750	131 792
Unemployment compensation	312 703	312 703	-
Employee retirement	460 839	329 047	131 792
Other insurance trust	-	-	(X)
Debt outstanding	**12 210 761**	**2 789 937**	**9 420 824**
Long-term	12 043 585	2 722 644	9 320 941
Full faith and credit	4 157 135	688 662	3 468 473
Nonguaranteed	7 886 450	2 033 982	5 852 468
Short-term	167 176	67 293	99 883
Long-term debt by purpose:			
Public debt for private purposes	4 033 003	1 646 020	2 386 983
Education	1 681 875	493 324	1 188 551
Utilities	2 027 538	-	2 027 538
Other	4 301 169	583 300	3 717 869
Long-term debt issued	1 219 938	407 859	812 079
Long-term debt retired	870 149	193 649	676 500
Exhibit: Change in total debt during year	353 622	226 339	127 283
Cash and security holdings	**20 114 526**	**12 076 749**	**8 037 777**
Insurance trust funds	11 586 889	9 226 741	2 360 148
By purpose:			
Unemployment compensation	623 595	623 595	-
Employee retirement	10 963 294	8 603 146	2 360 148
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	8 527 637	2 850 008	5 677 629
By purpose:			
Offsets to debt	4 816 684	1 795 842	3 020 842
Bond funds	803 999	1 996	802 003
Other	2 906 954	1 052 170	1 854 784

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
TEXAS			
Revenue[1]	**62 401 862**	**33 772 746**	**36 744 822**
General revenue[1]	**52 589 444**	**28 818 616**	**31 886 534**
Intergovernmental revenue[1]	8 470 565	7 632 301	8 953 970
From Federal Government	8 470 565	7 605 216	865 349
From State governments	(1)	-	8 088 621
From local governments[1]	(X)	27 085	(X)
General revenue from own sources	44 118 879	21 186 315	22 932 564
Taxes	30 488 390	16 016 913	14 471 477
Property	11 786 765	-	11 786 765
Sales and gross receipts	15 268 805	12 877 251	2 391 554
General	10 094 362	8 294 921	1 799 441
Selective	5 174 443	4 582 330	592 113
Motor fuel	1 509 299	1 509 285	14
Alcoholic beverages	377 830	377 750	80
Tobacco products	637 039	637 000	39
Public utilities	672 563	248 082	424 481
Other	1 977 712	1 810 213	167 499
Individual income	162	-	162
Motor vehicle license	897 310	725 608	171 702
Other taxes	2 535 348	2 414 054	121 294
Charges and miscellaneous general revenue	13 630 489	5 169 402	8 461 087
Current charges	7 202 372	2 239 674	4 962 698
Education	2 194 026	1 447 081	746 945
Institutions of higher education	1 759 661	1 441 243	318 418
School lunch sales (gross)	320 835	-	320 835
Hospitals	1 898 695	461 829	1 436 866
Highways	127 141	52 145	74 996
Airports	408 160	-	408 160
Parking facilities	14 868	(X)	14 868
Water transport and terminals	107 326	-	107 326
Natural resources	34 247	13 080	21 167
Parks and recreation	138 233	8 929	129 304
Housing and community development	66 693	-	66 693
Sewerage	1 096 913	-	1 096 913
Solid waste management	362 359	-	362 359
Other charges	753 711	256 610	497 101
Miscellaneous general revenue	6 428 117	2 929 728	3 498 389
Interest earnings	4 535 662	1 737 551	2 798 111
Special assessments	39 238	-	39 238
Sale of property	19 554	726	18 828
Other general revenue	1 833 663	1 191 451	642 212
Other than general revenue	9 812 418	4 954 130	4 858 288
Utility revenue	4 350 670	-	4 350 670
Water supply	1 762 080	-	1 762 080
Electric power	2 324 796	-	2 324 796
Gas supply	160 680	-	160 680
Transit	103 114	-	103 114
Liquor store revenue	-	-	-
Insurance trust revenue	5 461 748	4 954 130	507 618
Unemployment compensation	765 983	765 983	-
Employee retirement	4 695 302	4 187 684	507 618
Other insurance trust revenue	463	463	(X)
Expenditure[1]	**58 087 159**	**29 525 988**	**36 874 545**
By character and object:			
Intergovernmental expenditure[1]	6	8 288 581	24 799
Direct expenditure	58 087 153	21 237 407	36 849 746
Current operation	41 872 274	14 470 535	27 401 739
Capital outlay	7 619 964	2 603 965	5 015 999
Construction	5 053 114	1 872 806	3 180 308
Other	2 566 850	731 159	1 835 691
Assistance and subsidies	1 064 864	1 064 316	548
Interest on debt	4 792 811	598 499	4 194 312
Insurance benefits and repayments	2 737 240	2 500 092	237 148
Exhibit: Salaries and wages	21 559 115	4 822 609	16 736 506
Direct expenditure by function	58 087 153	21 237 407	36 849 746
Direct general expenditure	50 232 975	18 737 315	31 495 660
Capital outlay	6 477 446	2 603 965	3 873 481
Other direct general expenditure	43 755 529	16 133 350	27 622 179
Education services:			
Education	19 914 402	4 912 377	15 002 025
Higher education	5 533 016	4 332 859	1 200 157
Elementary and secondary education	13 930 846	128 978	13 801 868
Other education	450 540	450 540	(X)
Libraries	171 843	6 721	165 122
Social services and income maintenance:			
Public welfare	5 525 074	5 391 565	133 509
Cash assistance payments	875 015	874 467	548
Vendor payments	3 496 732	3 458 525	38 207
Other public welfare	1 153 327	1 058 573	94 754
Hospitals	3 517 210	1 308 704	2 208 506
Health	1 026 687	453 945	572 742
Social insurance administration	213 233	213 233	-
Veterans' services	9 746	9 746	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
TEXAS—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	4 053 726	2 605 760	1 447 966
Air transportation (airports)	418 045	-	418 045
Parking facilities	15 287	(X)	15 287
Water transport and terminals	156 148	-	156 148
Transit subsidies	627	-	627
Public safety:			
Police protection	1 839 665	206 626	1 633 039
Fire protection	747 591	(X)	747 591
Correction	1 533 982	915 980	618 002
Protective inspection and regulation	276 198	206 360	69 838
Environment and housing:			
Natural resources	587 574	382 169	205 405
Parks and recreation	747 533	49 035	698 498
Housing and community development	435 066	7 680	427 386
Sewerage	1 149 917	-	1 149 917
Solid waste management	490 307	94 324	395 983
Government administration:			
Financial administration	871 025	287 981	583 044
Judicial and legal	740 142	177 826	562 316
General public buildings	364 197	91 496	272 701
Other government administration	396 811	90 124	306 687
Interest on general debt	3 634 361	598 499	3 035 862
General expenditure, n.e.c.:			
Miscellaneous commercial activities	5 259	-	5 259
Other and unallocable	1 391 319	727 164	664 155
Utilities	5 116 938	-	5 116 938
Capital outlay	1 142 518	-	1 142 518
Water supply	2 232 156	-	2 232 156
Electric power	2 282 774	-	2 282 774
Gas supply	143 410	-	143 410
Transit	458 598	-	458 598
Liquor store expenditure	-	-	-
Insurance trust	2 737 240	2 500 092	237 148
Unemployment compensation	846 681	846 681	-
Employee retirement	1 890 203	1 653 055	237 148
Other insurance trust	356	356	(X)
Debt outstanding	**64 865 439**	**7 686 504**	**57 178 935**
Long-term	64 198 911	7 686 395	56 512 516
Full faith and credit	22 658 684	3 419 503	19 239 181
Nonguaranteed	41 540 227	4 266 892	37 273 335
Short-term	666 528	109	666 419
Long-term debt by purpose:			
Public debt for private purposes	16 303 705	1 620 388	14 683 317
Education	10 880 101	2 199 202	8 680 899
Utilities	15 587 794	-	15 587 794
Other	21 427 311	3 866 805	17 560 506
Long-term debt issued	6 713 358	1 609 354	5 104 004
Long-term debt retired	5 956 395	1 218 562	4 737 833
Exhibit: Change in total debt during year	347 021	-159 113	506 134
Cash and security holdings	**91 877 656**	**53 454 858**	**38 422 798**
Insurance trust funds	37 899 236	32 985 748	4 913 488
By purpose:			
Unemployment compensation	1 102 562	1 102 562	-
Employee retirement	36 792 714	31 879 226	4 913 488
Workers' compensation	3 960	3 960	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	53 978 420	20 469 110	33 509 310
By purpose:			
Offsets to debt	21 855 797	3 561 335	18 294 462
Bond funds	6 697 151	1 041 759	5 655 392
Other	25 425 472	15 866 016	9 559 456

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
UTAH			
Revenue[1]	**7 040 497**	**4 343 966**	**3 748 786**
General revenue[1]	**5 399 664**	**3 662 138**	**2 789 781**
Intergovernmental revenue[1]	1 090 820	1 015 897	1 127 178
From Federal Government	1 090 820	976 451	114 369
From State governments	(1)	-	1 012 809
From local governments[1]	(X)	39 446	(X)
General revenue from own sources	4 308 844	2 646 241	1 662 603
Taxes	2 833 197	1 860 817	972 380
Property	736 697	278	736 419
Sales and gross receipts	1 153 996	943 438	210 558
General	899 480	739 633	159 847
Selective	254 516	203 805	50 711
Motor fuel	131 057	131 057	-
Alcoholic beverages	16 219	16 219	-
Tobacco products	23 298	23 298	-
Public utilities	45 485	4 243	41 242
Other	38 457	28 988	9 469
Individual income	714 915	714 915	-
Motor vehicle license	41 507	41 497	10
Other taxes	186 082	160 689	25 393
Charges and miscellaneous general revenue	1 475 647	785 424	690 223
Current charges	846 246	502 501	343 745
Education	338 383	295 066	43 317
Institutions of higher education	287 975	287 975	-
School lunch sales (gross)	30 616	-	30 616
Hospitals	197 284	175 243	22 041
Highways	1 181	1 037	144
Airports	45 835	363	45 472
Parking facilities	1 279	(X)	1 279
Water transport and terminals	-	-	-
Natural resources	8 328	5 068	3 260
Parks and recreation	36 177	2 932	33 245
Housing and community development	2 773	295	2 478
Sewerage	80 693	-	80 693
Solid waste management	48 545	1 186	47 359
Other charges	85 768	21 311	64 457
Miscellaneous general revenue	629 401	282 923	346 478
Interest earnings	470 570	205 843	264 727
Special assessments	6 246	-	6 246
Sale of property	4 587	1 230	3 357
Other general revenue	147 998	75 850	72 148
Other than general revenue	1 640 833	681 828	959 005
Utility revenue	959 005	-	959 005
Water supply	129 615	-	129 615
Electric power	822 228	-	822 228
Gas supply	-	-	-
Transit	7 162	-	7 162
Liquor store revenue	67 975	67 975	-
Insurance trust revenue	613 853	613 853	-
Unemployment compensation	109 578	109 578	-
Employee retirement	387 257	387 257	-
Other insurance trust revenue	117 018	117 018	(X)
Expenditure[1]	**6 869 091**	**4 108 339**	**3 825 133**
By character and object:			
Intergovernmental expenditure[1]	1 660	1 060 590	5 451
Direct expenditure	6 867 431	3 047 749	3 819 682
Current operation	4 749 880	2 100 773	2 649 107
Capital outlay	891 071	316 883	574 188
Construction	582 145	200 828	381 317
Other	308 926	116 055	192 871
Assistance and subsidies	123 587	123 587	-
Interest on debt	736 981	140 594	596 387
Insurance benefits and repayments	365 912	365 912	-
Exhibit: Salaries and wages	2 256 723	884 471	1 372 252
Direct expenditure by function	6 867 431	3 047 749	3 819 682
Direct general expenditure	5 337 132	2 631 708	2 705 424
Capital outlay	723 956	316 801	407 155
Other direct general expenditure	4 613 176	2 314 907	2 298 269
Education services:			
Education	2 254 378	885 680	1 368 698
Higher education	804 345	804 345	-
Elementary and secondary education	1 368 698	-	1 368 698
Other education	81 335	81 335	(X)
Libraries	30 407	3 554	26 853
Social services and income maintenance:			
Public welfare	542 740	530 402	12 338
Cash assistance payments	101 207	101 207	-
Vendor payments	326 139	326 122	17
Other public welfare	115 394	103 073	12 321
Hospitals	233 717	212 173	21 544
Health	149 803	74 856	74 947
Social insurance administration	41 716	41 716	-
Veterans' services	69	69	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
UTAH—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	374 296	249 454	124 842
Air transportation (airports)	81 196	1 730	79 466
Parking facilities	1 286	(X)	1 286
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	161 796	28 352	133 444
Fire protection	62 021	(X)	62 021
Correction	141 247	91 610	49 637
Protective inspection and regulation	20 635	17 947	2 688
Environment and housing:			
Natural resources	96 672	80 295	16 377
Parks and recreation	113 882	19 571	94 311
Housing and community development	116 367	24 565	91 802
Sewerage	86 505	-	86 505
Solid waste management	39 403	4 281	35 122
Government administration:			
Financial administration	117 095	64 257	52 838
Judicial and legal	86 538	56 637	29 901
General public buildings	36 033	14 074	21 959
Other government administration	62 531	14 601	47 930
Interest on general debt	295 963	140 594	155 369
General expenditure, n.e.c.:			
Miscellaneous commercial activities	4 258	-	4 258
Other and unallocable	186 578	75 290	111 288
Utilities	1 114 258	-	1 114 258
Capital outlay	167 033	-	167 033
Water supply	228 309	-	228 309
Electric power	826 764	-	826 764
Gas supply	-	-	-
Transit	59 185	-	59 185
Liquor store expenditure	50 129	50 129	-
Insurance trust	365 912	365 912	-
Unemployment compensation	64 928	64 928	-
Employee retirement	174 142	174 142	-
Other insurance trust	126 842	126 842	(X)
Debt outstanding	**10 148 371**	**1 911 495**	**8 236 876**
Long-term	10 118 400	1 900 618	8 217 782
Full faith and credit	1 137 418	239 295	898 123
Nonguaranteed	8 980 982	1 661 323	7 319 659
Short-term	29 971	10 877	19 094
Long-term debt by purpose:			
Public debt for private purposes	2 317 200	1 550 018	767 182
Education	544 954	72 814	472 140
Utilities	6 061 546	-	6 061 546
Other	1 194 700	277 786	916 914
Long-term debt issued	480 241	250 685	229 556
Long-term debt retired	385 209	138 035	247 174
Exhibit: Change in total debt during year	111 364	112 423	-1 059
Cash and security holdings	**9 767 894**	**6 779 749**	**2 988 145**
Insurance trust funds	3 995 995	3 995 995	-
By purpose:			
Unemployment compensation	298 365	298 365	-
Employee retirement	3 460 005	3 460 005	-
Workers' compensation	237 625	237 625	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	5 771 899	2 783 754	2 988 145
By purpose:			
Offsets to debt	2 801 477	1 583 854	1 217 623
Bond funds	281 006	85 260	195 746
Other	2 689 416	1 114 640	1 574 776

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
VERMONT			
Revenue[1]	**2 446 557**	**1 703 027**	**1 009 521**
General revenue[1]	**2 190 840**	**1 548 168**	**908 663**
Intergovernmental revenue[1]	480 358	454 298	292 051
From Federal Government	480 358	450 943	29 415
From State governments	(1)	-	262 636
From local governments[1]	(X)	3 355	(X)
General revenue from own sources	1 710 482	1 093 870	616 612
Taxes	1 202 628	684 519	518 109
Property	524 477	9 785	514 692
Sales and gross receipts	314 317	313 268	1 049
General	125 611	125 611	-
Selective	188 706	187 657	1 049
Motor fuel	52 213	52 213	-
Alcoholic beverages	13 975	13 975	-
Tobacco products	12 093	12 093	-
Public utilities	13 525	12 493	1 032
Other	96 900	96 883	17
Individual income	257 517	257 517	-
Motor vehicle license	35 353	35 353	-
Other taxes	70 964	68 596	2 368
Charges and miscellaneous general revenue	507 854	409 351	98 503
Current charges	268 507	205 681	62 826
Education	188 441	173 113	15 328
Institutions of higher education	172 989	172 989	-
School lunch sales (gross)	8 383	-	8 383
Hospitals	2 043	2 043	-
Highways	2 171	1 752	419
Airports	3 572	-	3 572
Parking facilities	2 060	(X)	2 060
Water transport and terminals	-	-	-
Natural resources	844	804	40
Parks and recreation	5 909	4 081	1 828
Housing and community development	4 994	828	4 166
Sewerage	17 675	-	17 675
Solid waste management	3 965	-	3 965
Other charges	36 833	23 060	13 773
Miscellaneous general revenue	239 347	203 670	35 677
Interest earnings	134 254	113 606	20 648
Special assessments	728	-	728
Sale of property	105	3	102
Other general revenue	104 260	90 061	14 199
Other than general revenue	255 717	154 859	100 858
Utility revenue	97 699	-	97 699
Water supply	23 615	-	23 615
Electric power	72 781	-	72 781
Gas supply	-	-	-
Transit	1 303	-	1 303
Liquor store revenue	28 233	28 233	-
Insurance trust revenue	129 785	126 626	3 159
Unemployment compensation	60 160	60 160	-
Employee retirement	69 623	66 464	3 159
Other insurance trust revenue	2	2	(X)
Expenditure[1]	**2 444 905**	**1 735 886**	**996 182**
By character and object:			
Intergovernmental expenditure[1]	10 154	297 218	99
Direct expenditure	2 434 751	1 438 668	996 083
Current operation	1 910 298	1 026 835	883 463
Capital outlay	192 882	109 864	83 018
Construction	132 358	79 287	53 071
Other	60 524	30 577	29 947
Assistance and subsidies	89 207	89 207	-
Interest on debt	138 927	110 966	27 961
Insurance benefits and repayments	103 437	101 796	1 641
Exhibit: Salaries and wages	807 145	348 751	458 394
Direct expenditure by function	2 434 751	1 438 668	996 083
Direct general expenditure	2 191 201	1 309 556	881 645
Capital outlay	176 529	109 778	66 751
Other direct general expenditure	2 014 672	1 199 778	814 894
Education services:			
Education	900 398	308 503	591 895
Higher education	251 439	251 439	-
Elementary and secondary education	591 895	-	591 895
Other education	57 064	57 064	(X)
Libraries	6 725	2 169	4 556
Social services and income maintenance:			
Public welfare	335 951	335 352	599
Cash assistance payments	60 605	60 605	-
Vendor payments	186 491	186 491	-
Other public welfare	88 855	88 256	599
Hospitals	22 977	22 971	6
Health	44 849	41 453	3 396
Social insurance administration	9 192	9 192	-
Veterans' services	75	75	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
VERMONT—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	230 394	148 514	81 880
Air transportation (airports)	5 698	1 621	4 077
Parking facilities	2 030	(X)	2 030
Water transport and terminals	-	-	-
Transit subsidies	2 021	2 011	10
Public safety:			
Police protection	49 127	22 933	26 194
Fire protection	17 182	(X)	17 182
Correction	30 362	30 309	53
Protective inspection and regulation	11 648	11 562	86
Environment and housing:			
Natural resources	45 886	45 801	85
Parks and recreation	17 704	9 162	8 542
Housing and community development	45 117	28 954	16 163
Sewerage	36 715	-	36 715
Solid waste management	14 545	2 300	12 245
Government administration:			
Financial administration	55 491	34 228	21 263
Judicial and legal	26 436	25 002	1 434
General public buildings	36 864	34 641	2 223
Other government administration	17 266	9 923	7 343
Interest on general debt	125 536	110 966	14 570
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	101 012	71 914	29 098
Utilities	112 797	-	112 797
Capital outlay	16 267	-	16 267
Water supply	33 585	-	33 585
Electric power	75 789	-	75 789
Gas supply	-	-	-
Transit	3 423	-	3 423
Liquor store expenditure	27 316	27 316	-
Insurance trust	103 437	101 796	1 641
Unemployment compensation	66 083	66 083	-
Employee retirement	37 354	35 713	1 641
Other insurance trust	-	-	(X)
Debt outstanding	**1 936 268**	**1 485 874**	**450 394**
Long-term	1 890 898	1 483 356	407 542
Full faith and credit	589 689	392 300	197 389
Nonguaranteed	1 301 209	1 091 056	210 153
Short-term	45 370	2 518	42 852
Long-term debt by purpose:			
Public debt for private purposes	852 251	851 853	398
Education	123 828	44 280	79 548
Utilities	226 246	-	226 246
Other	688 573	587 223	101 350
Long-term debt issued	348 394	293 150	55 244
Long-term debt retired	143 630	94 698	48 932
Exhibit: Change in total debt during year	235 693	200 945	34 748
Cash and security holdings	**2 523 719**	**2 291 751**	**231 968**
Insurance trust funds	956 317	921 472	34 845
By purpose:			
Unemployment compensation	192 655	192 655	-
Employee retirement	763 642	728 797	34 845
Workers' compensation	20	20	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	1 567 402	1 370 279	197 123
By purpose:			
Offsets to debt	1 062 253	1 033 350	28 903
Bond funds	105 932	87 435	18 497
Other	399 217	249 494	149 723

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
VIRGINIA			
Revenue[1]	**23 493 279**	**14 522 813**	**12 646 932**
General revenue[1]	**20 330 392**	**12 431 333**	**11 575 525**
Intergovernmental revenue[1]	2 727 209	2 520 128	3 883 547
From Federal Government	2 727 209	2 356 812	370 397
From State governments	(1)	-	3 513 150
From local governments[1]	(X)	163 316	(X)
General revenue from own sources	17 603 183	9 911 205	7 691 978
Taxes	12 319 669	6 852 365	5 467 304
Property	4 012 596	17 271	3 995 325
Sales and gross receipts	3 759 286	2 791 294	967 992
General	2 051 259	1 558 873	492 386
Selective	1 708 027	1 232 421	475 606
Motor fuel	617 607	617 586	21
Alcoholic beverages	85 136	85 121	15
Tobacco products	40 776	15 458	25 318
Public utilities	393 806	94 547	299 259
Other	570 702	419 709	150 993
Individual income	3 236 031	3 236 011	20
Motor vehicle license	332 558	245 912	86 646
Other taxes	979 198	561 877	417 321
Charges and miscellaneous general revenue	5 283 514	3 058 840	2 224 674
Current charges	3 236 733	1 758 775	1 477 958
Education	1 149 151	957 821	191 330
Institutions of higher education	942 232	942 232	-
School lunch sales (gross)	121 636	-	121 636
Hospitals	831 289	614 284	217 005
Highways	119 583	68 821	50 762
Airports	171 311	-	171 311
Parking facilities	16 628	(X)	16 628
Water transport and terminals	9 654	7 749	1 905
Natural resources	4 694	4 694	-
Parks and recreation	48 211	4 239	43 972
Housing and community development	59 935	1 660	58 275
Sewerage	390 602	-	390 602
Solid waste management	191 389	-	191 389
Other charges	244 286	99 507	144 779
Miscellaneous general revenue	2 046 781	1 300 065	746 716
Interest earnings	1 123 242	575 256	547 986
Special assessments	11 425	-	11 425
Sale of property	38 793	340	38 453
Other general revenue	873 321	724 469	148 852
Other than general revenue	3 162 887	2 091 480	1 071 407
Utility revenue	804 028	-	804 028
Water supply	480 150	-	480 150
Electric power	179 532	-	179 532
Gas supply	112 330	-	112 330
Transit	32 016	-	32 016
Liquor store revenue	258 863	258 863	-
Insurance trust revenue	2 099 996	1 832 617	267 379
Unemployment compensation	196 861	196 861	-
Employee retirement	1 903 135	1 635 756	267 379
Other insurance trust revenue	-	-	(X)
Expenditure[1]	**22 874 860**	**13 351 971**	**13 092 496**
By character and object:			
Intergovernmental expenditure[1]	-	3 492 960	76 647
Direct expenditure	22 874 860	9 859 011	13 015 849
Current operation	17 003 756	6 911 212	10 092 544
Capital outlay	3 275 345	1 221 245	2 054 100
Construction	2 683 436	1 067 805	1 615 631
Other	591 909	153 440	438 469
Assistance and subsidies	560 740	493 025	67 715
Interest on debt	1 142 671	478 340	664 331
Insurance benefits and repayments	892 348	755 189	137 159
Exhibit: Salaries and wages	8 896 193	3 079 501	5 816 692
Direct expenditure by function	22 874 860	9 859 011	13 015 849
Direct general expenditure	20 861 360	8 896 540	11 964 820
Capital outlay	3 062 295	1 220 505	1 841 790
Other direct general expenditure	17 799 065	7 676 035	10 123 030
Education services:			
Education	7 953 830	2 375 088	5 578 742
Higher education	2 062 667	2 062 667	-
Elementary and secondary education	5 578 742	-	5 578 742
Other education	312 421	312 421	(X)
Libraries	140 079	7 116	132 963
Social services and income maintenance:			
Public welfare	2 051 578	1 558 230	493 348
Cash assistance payments	446 263	378 548	67 715
Vendor payments	1 158 757	1 125 598	33 159
Other public welfare	446 558	54 084	392 474
Hospitals	1 133 936	881 478	252 458
Health	658 269	417 413	240 856
Social insurance administration	70 455	70 455	-
Veterans' services	2 785	2 785	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
VIRGINIA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	2 046 011	1 544 831	501 180
Air transportation (airports)	295 661	14 825	280 836
Parking facilities	13 453	(X)	13 453
Water transport and terminals	42 691	41 992	699
Transit subsidies	2 391	-	2 391
Public safety:			
Police protection	713 589	133 942	579 647
Fire protection	363 103	(X)	363 103
Correction	635 120	404 117	231 003
Protective inspection and regulation	163 433	94 977	68 456
Environment and housing:			
Natural resources	202 547	169 866	32 681
Parks and recreation	339 134	50 793	288 341
Housing and community development	353 945	26 420	327 525
Sewerage	507 554	61 960	445 594
Solid waste management	317 368	6 431	310 937
Government administration:			
Financial administration	473 905	237 698	236 207
Judicial and legal	286 995	142 807	144 188
General public buildings	281 627	27 690	253 937
Other government administration	202 692	31 261	171 431
Interest on general debt	1 048 890	478 340	570 550
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	560 319	116 025	444 294
Utilities	913 870	-	913 870
Capital outlay	212 310	-	212 310
Water supply	510 316	-	510 316
Electric power	160 141	-	160 141
Gas supply	120 364	-	120 364
Transit	123 049	-	123 049
Liquor store expenditure	207 282	207 282	-
Insurance trust	892 348	755 189	137 159
Unemployment compensation	282 467	282 467	-
Employee retirement	609 881	472 722	137 159
Other insurance trust	-	-	(X)
Debt outstanding	**18 132 467**	**6 500 254**	**11 632 213**
Long-term	18 035 145	6 499 853	11 535 292
Full faith and credit	5 750 470	476 436	5 274 034
Nonguaranteed	12 284 675	6 023 417	6 261 258
Short-term	97 322	401	96 921
Long-term debt by purpose:			
Public debt for private purposes	6 925 523	3 914 371	3 011 152
Education	3 307 418	1 335 685	1 971 733
Utilities	1 710 665	-	1 710 665
Other	6 091 539	1 249 797	4 841 742
Long-term debt issued	3 128 874	744 502	2 384 372
Long-term debt retired	1 166 374	401 846	764 528
Exhibit: Change in total debt during year	1 952 242	342 509	1 609 733
Cash and security holdings	**31 261 935**	**20 262 079**	**10 999 856**
Insurance trust funds	15 051 728	12 213 128	2 838 600
By purpose:			
Unemployment compensation	621 589	621 589	-
Employee retirement	14 430 139	11 591 539	2 838 600
Workers' compensation	-	-	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	16 210 207	8 048 951	8 161 256
By purpose:			
Offsets to debt	8 956 061	5 391 523	3 564 538
Bond funds	2 019 090	320 286	1 698 804
Other	5 235 056	2 337 142	2 897 914

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WASHINGTON			
Revenue[1]	**25 234 620**	**16 394 269**	**13 228 362**
General revenue[1]	**19 043 838**	**12 749 674**	**10 682 175**
Intergovernmental revenue[1]	3 124 104	2 842 312	4 669 803
From Federal Government	3 124 104	2 769 240	354 864
From State governments	(1)	-	4 314 939
From local governments[1]	(X)	73 072	(X)
General revenue from own sources	15 919 734	9 907 362	6 012 372
Taxes	11 222 190	7 989 522	3 232 668
Property	3 136 786	1 235 137	1 901 649
Sales and gross receipts	6 969 268	5 994 394	974 874
General	5 438 663	4 758 204	680 459
Selective	1 530 605	1 236 190	294 415
Motor fuel	584 960	584 960	-
Alcoholic beverages	116 747	116 747	-
Tobacco products	140 253	140 253	-
Public utilities	352 853	176 386	176 467
Other	335 792	217 844	117 948
Individual income	-	-	-
Motor vehicle license	210 014	193 546	16 468
Other taxes	906 122	566 445	339 677
Charges and miscellaneous general revenue	4 697 544	1 917 840	2 779 704
Current charges	3 040 753	1 179 207	1 861 546
Education	780 168	641 336	138 832
Institutions of higher education	641 186	641 186	-
School lunch sales (gross)	61 215	-	61 215
Hospitals	631 991	191 112	440 879
Highways	74 218	69 211	5 007
Airports	108 871	-	108 871
Parking facilities	12 563	(X)	12 563
Water transport and terminals	175 385	-	175 385
Natural resources	259 567	228 892	30 675
Parks and recreation	90 034	6 463	83 571
Housing and community development	39 226	4 656	34 570
Sewerage	428 376	-	428 376
Solid waste management	245 719	-	245 719
Other charges	194 635	37 537	157 098
Miscellaneous general revenue	1 656 791	738 633	918 158
Interest earnings	933 642	359 504	574 138
Special assessments	56 682	-	56 682
Sale of property	68 021	2 212	65 809
Other general revenue	598 446	376 917	221 529
Other than general revenue	6 190 782	3 644 595	2 546 187
Utility revenue	2 470 707	-	2 470 707
Water supply	298 352	-	298 352
Electric power	2 108 296	-	2 108 296
Gas supply	5 195	-	5 195
Transit	58 864	-	58 864
Liquor store revenue	247 164	247 164	-
Insurance trust revenue	3 472 911	3 397 431	75 480
Unemployment compensation	670 993	670 993	-
Employee retirement	1 632 601	1 557 121	75 480
Other insurance trust revenue	1 169 317	1 169 317	(X)
Expenditure[1]	**24 855 361**	**15 666 047**	**13 455 237**
By character and object:			
Intergovernmental expenditure[1]	25 115	4 263 416	27 622
Direct expenditure	24 830 246	11 402 631	13 427 615
Current operation	16 070 788	6 527 373	9 543 415
Capital outlay	4 227 720	1 487 966	2 739 754
Construction	3 036 775	1 050 576	1 986 199
Other	1 190 945	437 390	753 555
Assistance and subsidies	693 657	693 379	278
Interest on debt	1 472 789	407 388	1 065 401
Insurance benefits and repayments	2 365 292	2 286 525	78 767
Exhibit: Salaries and wages	7 646 447	2 568 852	5 077 595
Direct expenditure by function	24 830 246	11 402 631	13 427 615
Direct general expenditure	19 119 879	8 906 915	10 212 964
Capital outlay	3 573 802	1 484 930	2 088 872
Other direct general expenditure	15 546 077	7 421 985	8 124 092
Education services:			
Education	7 114 355	2 409 442	4 704 913
Higher education	1 918 580	1 918 580	-
Elementary and secondary education	4 876 099	171 186	4 704 913
Other education	319 676	319 676	(X)
Libraries	137 560	9 089	128 471
Social services and income maintenance:			
Public welfare	2 426 959	2 414 866	12 093
Cash assistance payments	560 053	559 775	278
Vendor payments	1 293 099	1 293 099	-
Other public welfare	573 807	561 992	11 815
Hospitals	905 182	437 731	467 451
Health	631 618	401 334	230 284
Social insurance administration	80 217	80 217	-
Veterans' services	3 021	3 021	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WASHINGTON—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 391 033	860 766	530 267
Air transportation (airports)	144 181	1 024	143 157
Parking facilities	2 984	(X)	2 984
Water transport and terminals	218 755	-	218 755
Transit subsidies	-	-	-
Public safety:			
Police protection	563 799	100 827	462 972
Fire protection	278 565	(X)	278 565
Correction	469 715	309 198	160 517
Protective inspection and regulation	222 066	168 100	53 966
Environment and housing:			
Natural resources	508 428	439 249	69 179
Parks and recreation	464 977	89 183	375 794
Housing and community development	275 106	77 095	198 011
Sewerage	473 084	-	473 084
Solid waste management	369 401	46 790	322 611
Government administration:			
Financial administration	402 808	190 582	212 226
Judicial and legal	276 154	50 042	226 112
General public buildings	27 406	4 121	23 285
Other government administration	215 856	85 704	130 152
Interest on general debt	817 777	407 388	410 389
General expenditure, n.e.c.:			
Miscellaneous commercial activities	710	-	710
Other and unallocable	698 162	321 146	377 016
Utilities	3 135 884	-	3 135 884
Capital outlay	650 882	-	650 882
Water supply	393 485	-	393 485
Electric power	2 235 585	-	2 235 585
Gas supply	4 632	-	4 632
Transit	502 182	-	502 182
Liquor store expenditure	209 191	209 191	-
Insurance trust	2 365 292	2 286 525	78 767
Unemployment compensation	521 829	521 829	-
Employee retirement	811 019	732 252	78 767
Other insurance trust	1 032 444	1 032 444	(X)
Debt outstanding	**26 158 274**	**6 519 718**	**19 638 556**
Long-term	25 951 301	6 519 274	19 432 027
Full faith and credit	8 507 930	3 983 296	4 524 634
Nonguaranteed	17 443 371	2 535 978	14 907 393
Short-term	206 973	444	206 529
Long-term debt by purpose:			
Public debt for private purposes	2 458 950	2 339 407	119 543
Education	2 902 973	526 063	2 376 910
Utilities	12 616 886	-	12 616 886
Other	7 972 492	3 653 804	4 318 688
Long-term debt issued	3 569 443	1 189 515	2 379 928
Long-term debt retired	1 559 041	355 320	1 203 721
Exhibit: Change in total debt during year	2 071 380	834 170	1 237 210
Cash and security holdings	**33 434 139**	**25 195 491**	**8 238 648**
Insurance trust funds	20 567 043	19 763 971	803 072
By purpose:			
Unemployment compensation	1 598 815	1 598 815	-
Employee retirement	14 673 241	13 870 169	803 072
Workers' compensation	4 294 987	4 294 987	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	12 867 096	5 431 520	7 435 576
By purpose:			
Offsets to debt	3 283 080	2 468 159	814 921
Bond funds	2 783 067	61 548	2 721 519
Other	6 800 949	2 901 813	3 899 136

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WEST VIRGINIA			
Revenue[1]	**6 486 551**	**5 057 556**	**2 441 687**
General revenue[1]	**5 479 508**	**4 151 718**	**2 340 482**
Intergovernmental revenue[1]	1 146 473	1 083 802	1 075 363
From Federal Government	1 146 473	1 075 074	71 399
From State governments	(1)	-	1 003 964
From local governments[1]	(X)	8 728	(X)
General revenue from own sources	4 333 035	3 067 916	1 265 119
Taxes	2 935 683	2 328 132	607 551
Property	491 508	1 694	489 814
Sales and gross receipts	1 258 958	1 235 863	23 095
General	817 368	817 368	-
Selective	441 590	418 495	23 095
Motor fuel	205 981	205 981	-
Alcoholic beverages	11 558	8 563	2 995
Tobacco products	31 741	31 741	-
Public utilities	26 667	10 602	16 065
Other	165 643	161 608	4 035
Individual income	576 340	576 340	-
Motor vehicle license	84 234	83 676	558
Other taxes	524 643	430 559	94 084
Charges and miscellaneous general revenue	1 397 352	739 784	657 568
Current charges	736 520	387 193	349 327
Education	270 188	244 492	25 696
Institutions of higher education	243 984	243 984	-
School lunch sales (gross)	21 133	-	21 133
Hospitals	174 294	32 698	141 596
Highways	40 562	39 122	1 440
Airports	9 044	-	9 044
Parking facilities	6 478	(X)	6 478
Water transport and terminals	-	-	-
Natural resources	6 201	4 817	1 384
Parks and recreation	21 248	13 590	7 658
Housing and community development	10 632	2 273	8 359
Sewerage	70 570	-	70 570
Solid waste management	20 432	299	20 133
Other charges	106 871	49 902	56 969
Miscellaneous general revenue	660 832	352 591	308 241
Interest earnings	420 057	165 901	254 156
Special assessments	265	-	265
Sale of property	72	57	15
Other general revenue	240 438	186 633	53 805
Other than general revenue	1 007 043	905 838	101 205
Utility revenue	84 272	-	84 272
Water supply	75 819	-	75 819
Electric power	5 039	-	5 039
Gas supply	-	-	-
Transit	3 414	-	3 414
Liquor store revenue	70 849	70 849	-
Insurance trust revenue	851 922	834 989	16 933
Unemployment compensation	107 525	107 525	-
Employee retirement	381 810	364 877	16 933
Other insurance trust revenue	362 587	362 587	(X)
Expenditure[1]	**6 060 996**	**4 771 726**	**2 470 348**
By character and object:			
Intergovernmental expenditure[1]	-	1 179 220	1 858
Direct expenditure	6 060 996	3 592 506	2 468 490
Current operation	4 224 982	2 228 843	1 996 139
Capital outlay	521 797	324 779	197 018
Construction	359 302	261 850	97 452
Other	162 495	62 929	99 566
Assistance and subsidies	134 813	134 813	-
Interest on debt	439 585	176 898	262 687
Insurance benefits and repayments	739 819	727 173	12 646
Exhibit: Salaries and wages	2 038 151	736 847	1 301 304
Direct expenditure by function	6 060 996	3 592 506	2 468 490
Direct general expenditure	5 160 947	2 816 848	2 344 099
Capital outlay	504 863	324 779	180 084
Other direct general expenditure	4 656 084	2 492 069	2 164 015
Education services:			
Education	1 975 356	615 814	1 359 542
Higher education	518 461	518 461	-
Elementary and secondary education	1 359 542	-	1 359 542
Other education	97 353	97 353	(X)
Libraries	14 543	3 733	10 810
Social services and income maintenance:			
Public welfare	708 904	708 271	633
Cash assistance payments	113 135	113 135	-
Vendor payments	463 381	463 381	-
Other public welfare	132 388	131 755	633
Hospitals	229 927	87 688	142 239
Health	133 539	91 247	42 292
Social insurance administration	22 488	22 488	-
Veterans' services	859	859	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WEST VIRGINIA—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	534 828	500 904	33 924
Air transportation (airports)	16 286	249	16 037
Parking facilities	5 276	(X)	5 276
Water transport and terminals	-	-	-
Transit subsidies	195	-	195
Public safety:			
Police protection	91 029	25 095	65 934
Fire protection	33 987	(X)	33 987
Correction	59 096	40 470	18 626
Protective inspection and regulation	17 860	16 205	1 655
Environment and housing:			
Natural resources	116 513	109 753	6 760
Parks and recreation	65 960	40 163	25 797
Housing and community development	59 122	8 604	50 518
Sewerage	96 004	2 244	93 760
Solid waste management	30 703	6 609	24 094
Government administration:			
Financial administration	104 150	71 432	32 718
Judicial and legal	61 866	41 286	20 580
General public buildings	40 152	10 245	29 907
Other government administration	53 820	16 651	37 169
Interest on general debt	424 250	176 898	247 352
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	264 234	219 940	44 294
Utilities	111 745	-	111 745
Capital outlay	16 934	-	16 934
Water supply	92 658	-	92 658
Electric power	4 680	-	4 680
Gas supply	-	-	-
Transit	14 407	-	14 407
Liquor store expenditure	48 485	48 485	-
Insurance trust	739 819	727 173	12 646
Unemployment compensation	136 043	136 043	-
Employee retirement	279 196	266 550	12 646
Other insurance trust	324 580	324 580	(X)
Debt outstanding	**6 560 395**	**2 769 644**	**3 790 751**
Long-term	6 504 200	2 721 704	3 782 496
Full faith and credit	736 221	420 000	316 221
Nonguaranteed	5 767 979	2 301 704	3 466 275
Short-term	56 195	47 940	8 255
Long-term debt by purpose:			
Public debt for private purposes	4 197 105	1 266 924	2 930 181
Education	791 838	561 158	230 680
Utilities	265 176	-	265 176
Other	1 250 081	893 622	356 459
Long-term debt issued	598 929	491 746	107 183
Long-term debt retired	497 129	337 210	159 919
Exhibit: Change in total debt during year	58 001	109 536	-51 535
Cash and security holdings	**8 894 928**	**5 318 377**	**3 576 551**
Insurance trust funds	2 838 042	2 750 429	87 613
By purpose:			
Unemployment compensation	128 230	128 230	-
Employee retirement	1 718 768	1 631 155	87 613
Workers' compensation	991 044	991 044	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	6 056 886	2 567 948	3 488 938
By purpose:			
Offsets to debt	4 575 799	1 579 517	2 996 282
Bond funds	533 814	353 696	180 118
Other	947 273	634 735	312 538

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WISCONSIN			
Revenue[1]	**21 046 041**	**14 137 205**	**11 562 518**
General revenue[1]	**18 026 526**	**11 825 069**	**10 855 139**
Intergovernmental revenue[1]	2 890 885	2 725 371	4 819 196
From Federal Government	2 890 885	2 638 726	252 159
From State governments	(1)	-	4 567 037
From local governments[1]	(X)	86 645	(X)
General revenue from own sources	15 135 641	9 099 698	6 035 943
Taxes	11 030 453	7 016 734	4 013 719
Property	3 948 035	49 225	3 898 810
Sales and gross receipts	3 137 835	3 084 971	52 864
General	2 058 657	2 026 711	31 946
Selective	1 079 178	1 058 260	20 918
Motor fuel	546 508	546 508	-
Alcoholic beverages	39 787	39 787	-
Tobacco products	141 452	141 452	-
Public utilities	236 643	236 442	201
Other	114 788	94 071	20 717
Individual income	3 003 381	3 003 381	-
Motor vehicle license	159 273	158 643	630
Other taxes	781 929	720 514	61 415
Charges and miscellaneous general revenue	4 105 188	2 082 964	2 022 224
Current charges	2 487 012	1 142 692	1 344 320
Education	906 717	700 802	205 915
Institutions of higher education	810 085	698 939	111 146
School lunch sales (gross)	68 640	-	68 640
Hospitals	531 674	333 183	198 491
Highways	26 338	11 145	15 193
Airports	41 289	-	41 289
Parking facilities	18 707	(X)	18 707
Water transport and terminals	3 164	-	3 164
Natural resources	31 440	31 097	343
Parks and recreation	77 438	8 899	68 539
Housing and community development	46 585	653	45 932
Sewerage	281 849	-	281 849
Solid waste management	53 798	198	53 600
Other charges	468 013	56 715	411 298
Miscellaneous general revenue	1 618 176	940 272	677 904
Interest earnings	920 369	519 242	401 127
Special assessments	73 820	13 460	60 360
Sale of property	8 099	2 523	5 576
Other general revenue	615 888	405 047	210 841
Other than general revenue	3 019 515	2 312 136	707 379
Utility revenue	471 060	-	471 060
Water supply	181 263	-	181 263
Electric power	247 028	-	247 028
Gas supply	760	-	760
Transit	42 009	-	42 009
Liquor store revenue	176	-	176
Insurance trust revenue	2 548 279	2 312 136	236 143
Unemployment compensation	484 480	484 480	-
Employee retirement	2 052 678	1 816 535	236 143
Other insurance trust revenue	11 121	11 121	(X)
Expenditure[1]	**20 114 735**	**12 448 441**	**12 177 114**
By character and object:			
Intergovernmental expenditure[1]	105 043	4 598 923	16 940
Direct expenditure	20 009 692	7 849 518	12 160 174
Current operation	15 030 280	5 048 288	9 981 992
Capital outlay	2 282 845	680 881	1 601 964
Construction	1 753 167	478 330	1 274 837
Other	529 678	202 551	327 127
Assistance and subsidies	577 408	537 331	40 077
Interest on debt	910 939	474 970	435 969
Insurance benefits and repayments	1 208 220	1 108 048	100 172
Exhibit: Salaries and wages	6 899 629	1 944 613	4 955 016
Direct expenditure by function	20 009 692	7 849 518	12 160 174
Direct general expenditure	18 195 926	6 741 470	11 454 456
Capital outlay	2 205 073	680 881	1 524 192
Other direct general expenditure	15 990 853	6 060 589	9 930 264
Education services:			
Education	7 051 175	1 846 763	5 204 412
Higher education	2 043 295	1 579 812	463 483
Elementary and secondary education	4 740 929	-	4 740 929
Other education	266 951	266 951	(X)
Libraries	109 520	77	109 443
Social services and income maintenance:			
Public welfare	2 889 577	2 186 664	702 913
Cash assistance payments	442 066	401 989	40 077
Vendor payments	1 732 251	1 722 023	10 228
Other public welfare	715 260	62 652	652 608
Hospitals	672 256	364 402	307 854
Health	494 477	91 118	403 359
Social insurance administration	59 522	59 522	-
Veterans' services	6 547	6 547	-

See footnotes at end of table.

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WISCONSIN—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Transportation:			
Highways	1 431 532	480 863	950 669
Air transportation (airports)	96 283	26 027	70 256
Parking facilities	18 484	(X)	18 484
Water transport and terminals	6 168	-	6 168
Transit subsidies	-	-	-
Public safety:			
Police protection	654 390	39 863	614 527
Fire protection	297 456	(X)	297 456
Correction	408 223	262 304	145 919
Protective inspection and regulation	85 131	51 843	33 288
Environment and housing:			
Natural resources	280 703	183 538	97 165
Parks and recreation	313 577	27 239	286 338
Housing and community development	191 562	17 721	173 841
Sewerage	614 556	4 423	610 133
Solid waste management	214 728	6 051	208 677
Government administration:			
Financial administration	239 105	114 535	124 570
Judicial and legal	265 060	114 305	150 755
General public buildings	108 738	2 989	105 749
Other government administration	191 096	40 446	150 650
Interest on general debt	884 314	474 970	409 344
General expenditure, n.e.c.:			
Miscellaneous commercial activities	5 776	-	5 776
Other and unallocable	605 970	339 260	266 710
Utilities	605 369	-	605 369
Capital outlay	77 772	-	77 772
Water supply	227 348	-	227 348
Electric power	258 151	-	258 151
Gas supply	704	-	704
Transit	119 166	-	119 166
Liquor store expenditure	177	-	177
Insurance trust	1 208 220	1 108 048	100 172
Unemployment compensation	376 824	376 824	-
Employee retirement	824 249	724 077	100 172
Other insurance trust	7 147	7 147	(X)
Debt outstanding	**13 553 926**	**6 624 538**	**6 929 388**
Long-term	12 999 791	6 624 538	6 375 253
Full faith and credit	7 025 752	2 553 545	4 472 207
Nonguaranteed	5 974 039	4 070 993	1 903 046
Short-term	554 135	-	554 135
Long-term debt by purpose:			
Public debt for private purposes	4 782 758	4 055 552	727 206
Education	1 100 428	5 071	1 095 357
Utilities	406 028	-	406 028
Other	6 710 577	2 563 915	4 146 662
Long-term debt issued	1 979 579	797 693	1 181 886
Long-term debt retired	914 154	292 384	621 770
Exhibit: Change in total debt during year	1 156 277	505 309	650 968
Cash and security holdings	**33 634 806**	**26 344 000**	**7 290 806**
Insurance trust funds	22 968 934	20 717 603	2 251 331
By purpose:			
Unemployment compensation	1 121 926	1 121 926	-
Employee retirement	21 790 862	19 539 531	2 251 331
Workers' compensation	5 528	5 528	(X)
Miscellaneous	50 618	50 618	(X)
Other than insurance trust funds	10 665 872	5 626 397	5 039 475
By purpose:			
Offsets to debt	5 142 838	4 069 862	1 072 976
Bond funds	852 644	105 765	746 879
Other	4 670 390	1 450 770	3 219 620

State and Local Government Finances by Level of Government and State: 1990-91—Con.

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

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WYOMING			
Revenue[1]	**2 818 225**	**1 979 132**	**1 383 366**
General revenue[1]	**2 519 697**	**1 740 957**	**1 323 013**
Intergovernmental revenue[1]	591 498	590 508	545 263
From Federal Government	591 498	560 732	30 766
From State governments	(1)	-	514 497
From local governments[1]	(X)	29 776	(X)
General revenue from own sources	1 928 199	1 150 449	777 750
Taxes	1 036 322	637 452	398 870
Property	419 622	80 115	339 507
Sales and gross receipts	278 143	230 812	47 331
General	220 513	177 779	42 734
Selective	57 630	53 033	4 597
Motor fuel	36 116	36 116	-
Alcoholic beverages	1 064	1 064	-
Tobacco products	5 456	5 456	-
Public utilities	4 283	-	4 283
Other	10 711	10 397	314
Individual income	-	-	-
Motor vehicle license	36 998	35 994	1 004
Other taxes	301 559	290 531	11 028
Charges and miscellaneous general revenue	891 877	512 997	378 880
Current charges	312 721	71 586	241 135
Education	85 975	49 069	36 906
Institutions of higher education	67 610	49 056	18 554
School lunch sales (gross)	9 355	-	9 355
Hospitals	151 962	2 906	149 056
Highways	1 330	1 326	4
Airports	1 740	-	1 740
Parking facilities	408	(X)	408
Water transport and terminals	-	-	-
Natural resources	5 203	1 729	3 474
Parks and recreation	4 789	20	4 769
Housing and community development	925	289	636
Sewerage	16 452	-	16 452
Solid waste management	13 081	-	13 081
Other charges	30 856	16 247	14 609
Miscellaneous general revenue	579 156	441 411	137 745
Interest earnings	477 650	364 038	113 612
Special assessments	4 268	-	4 268
Sale of property	3 281	2 560	721
Other general revenue	93 957	74 813	19 144
Other than general revenue	298 528	238 175	60 353
Utility revenue	57 879	-	57 879
Water supply	31 079	-	31 079
Electric power	26 800	-	26 800
Gas supply	-	-	-
Transit	-	-	-
Liquor store revenue	29 384	29 384	-
Insurance trust revenue	211 265	208 791	2 474
Unemployment compensation	44 839	44 839	-
Employee retirement	161 444	158 970	2 474
Other insurance trust revenue	4 982	4 982	(X)
Expenditure[1]	**2 574 246**	**1 813 108**	**1 370 445**
By character and object:			
Intergovernmental expenditure[1]	285	608 390	1 202
Direct expenditure	2 573 961	1 204 718	1 369 243
Current operation	1 783 382	675 497	1 107 885
Capital outlay	425 149	264 153	160 996
Construction	341 023	234 018	107 005
Other	84 126	30 135	53 991
Assistance and subsidies	40 675	40 675	-
Interest on debt	174 519	75 325	99 194
Insurance benefits and repayments	150 236	149 068	1 168
Exhibit: Salaries and wages	925 669	319 941	605 728
Direct expenditure by function	2 573 961	1 204 718	1 369 243
Direct general expenditure	2 329 366	1 029 402	1 299 964
Capital outlay	410 336	264 135	146 201
Other direct general expenditure	1 919 030	765 267	1 153 763

Geographic area and item	State and local government[1]	State government	Local government[1]
	1	2	3
WYOMING—Con.			
Direct expenditure by function—Con.			
Direct general expenditure—Con.			
Education services:			
Education	839 251	178 411	660 840
Higher education	228 882	148 210	80 672
Elementary and secondary education	580 168	-	580 168
Other education	30 201	30 201	(X)
Libraries	10 916	1 357	9 559
Social services and income maintenance:			
Public welfare	152 451	148 200	4 251
Cash assistance payments	25 072	25 072	-
Vendor payments	84 162	84 162	-
Other public welfare	43 217	38 966	4 251
Hospitals	191 627	35 221	156 406
Health	52 180	40 380	11 800
Social insurance administration	12 434	12 434	-
Veterans' services	-	-	-
Transportation:			
Highways	347 024	286 438	60 586
Air transportation (airports)	7 545	-	7 545
Parking facilities	286	(X)	286
Water transport and terminals	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	68 877	14 599	54 278
Fire protection	20 499	(X)	20 499
Correction	40 121	23 248	16 873
Protective inspection and regulation	11 438	8 859	2 579
Environment and housing:			
Natural resources	86 689	62 342	24 347
Parks and recreation	34 531	9 380	25 151
Housing and community development	16 463	8 851	7 612
Sewerage	20 978	-	20 978
Solid waste management	47 557	32 018	15 539
Government administration:			
Financial administration	56 992	39 265	17 727
Judicial and legal	28 962	16 357	12 605
General public buildings	14 832	5 561	9 271
Other government administration	41 814	14 728	27 086
Interest on general debt	167 294	75 325	91 969
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	58 605	16 428	42 177
Utilities	68 111	-	68 111
Capital outlay	14 795	-	14 795
Water supply	42 932	-	42 932
Electric power	25 179	-	25 179
Gas supply	-	-	-
Transit	-	-	-
Liquor store expenditure	26 248	26 248	-
Insurance trust	150 236	149 068	1 168
Unemployment compensation	21 492	21 492	-
Employee retirement	70 568	69 400	1 168
Other insurance trust	58 176	58 176	(X)
Debt outstanding	**2 117 162**	**921 627**	**1 195 535**
Long-term	2 113 502	921 627	1 191 875
Full faith and credit	244 963	660	244 303
Nonguaranteed	1 868 539	920 967	947 572
Short-term	3 660	-	3 660
Long-term debt by purpose:			
Public debt for private purposes	1 657 176	851 184	805 992
Education	206 116	33 917	172 199
Utilities	111 999	-	111 999
Other	138 211	36 526	101 685
Long-term debt issued	151 183	139 735	11 448
Long-term debt retired	303 594	156 344	147 250
Exhibit: Change in total debt during year	-152 935	-16 609	-136 326
Cash and security holdings	**6 494 262**	**5 038 731**	**1 455 531**
Insurance trust funds	1 710 334	1 689 202	21 132
By purpose:			
Unemployment compensation	87 493	87 493	-
Employee retirement	1 609 024	1 587 892	21 132
Workers' compensation	13 817	13 817	(X)
Miscellaneous	-	-	(X)
Other than insurance trust funds	4 783 928	3 349 529	1 434 399
By purpose:			
Offsets to debt	1 677 407	856 301	821 106
Bond funds	75 207	22 798	52 409
Other	3 031 314	2 470 430	560 884

[1]Duplicative intergovernmental transactions are excluded; see text.

* U.S. G.P.O.:1993-341-833:62004